



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

**Financial year
2017**

Report pursuant to Art. 142 of
the financial Regulation

Table of Contents

Introduction	6
PART A – Overview: Budget 2017	9
A.1 Establishing the Initial Budget	11
A.1.1 Budgetary Procedure 2017	11
A.1.2 The Evolution from Draft Budget to the Voted Budget 2017	13
A.2 Amending Budgets 2017	17
A.2.1 Summary Table of Amending Budgets 2017	17
A.2.2 Impact of Amending Budgets between MFF Headings	17
A.3 Transfers 2017	19
A.3.1 Total Impact of Transfers	19
A.3.2 The Global Transfer	20
A.3.3 End of year Transfer for Payment Appropriations	21
A.4 Carryover from 2016	23
A.4.1 Carryover Decision for 2017 (Art. 13 FR)	23
A.4.2 Implementation of Payment Appropriations Carried Over from 2016	25
A.5 Implementation of Assigned Revenue Appropriations	27
A.5.1 Implementation of Assigned Revenue by MFF and type	27
A.5.2 Implementation of Assigned Revenue by Source	29
A.6 2017 Implementation Overview	31
A.6.1 Implementation of available Appropriations 2017	31
A.6.2 Implementation of Appropriations of the Year 2017	32
A.7 RAL-Situation	37
A.7.1 Summary of Commitments Outstanding	37
A.7.2 Outstanding commitments by Main Programmes	38
A.7.3 Age Structure of the RAL	39
PART B – Implementation of Budget 2017 by detailed MFF Heading	41
MFF Heading 1a: Competitiveness for Growth and Jobs	42
1.1.10 - European Fund for Strategic Investments (EFSI)	42
1.1.11 - European Satellite Navigation Systems (EGNOS & GALILEO)	43
1.1.12 - International Thermonuclear Experimental Reactor (ITER)	44
1.1.13 - European Earth Observation Programme (COPERNICUS)	45
1.1.2 - Nuclear Safety and Decommissioning	46
1.1.31 - Horizon 2020	47
1.1.32 - Euratom Research and Training Programme	49
1.1.4 - Competitiveness of Enterprises and Small and Medium-sized Enterprises (COSME)	50
1.1.5 - Education, Training and Sport (Erasmus+)	51
1.1.6 - Employment and Social Innovation (EaSI)	52

1.1.7 - Customs, Fiscalis and Anti-Fraud	52
1.1.8X - Connecting Europe Facility (CEF)	53
1.1.9 - Energy Projects to Aid Economic Recovery (EERP)	55
Decentralised Agencies	56
Others	56
MFF Heading 1b: Economic, Social and Territorial Cohesion	59
1.2.11 - Regional Convergence (Less Developed Regions)	60
1.2.12 - Transition Regions	60
1.2.13 - Competitiveness (More Developed Regions)	61
1.2.14 - Outermost and Sparsely Populated Regions	62
1.2.15 - Cohesion Fund	63
1.2.2 - European Territorial Cooperation	63
1.2.31 - Technical Assistance and Innovative Actions	64
1.2.4 - European Aid to the Most Deprived (FEAD)	65
1.2.5 - Youth Employment Initiative (Specific Top-up Allocation)	66
1.2.6 - Contribution from the Cohesion Fund to CEF	67
Others	67
MFF Heading 2: Sustainable Growth: Natural Resources	69
2.0.10 - European Agricultural Guarantee Fund (EAGF) – Market-related Expenditure and Direct Payments	69
2.0.20 - European Agricultural Fund for Rural Development (EAFRD)	72
2.0.31 - European Maritime and Fisheries Fund (EMFF)	73
2.0.32 - Sustainable Fisheries Partnership Agreements (SPFAs) and Compulsory Contributions to Regional Fisheries Management Organisations (RFMOs) and to Other International Organisations	74
2.0.4 - Environment and Climate Action (LIFE)	75
Decentralised Agencies	76
Others	76
MFF Heading 3: Security and Citizenship	78
3.0.1 - Asylum, Migration and Integration Fund (AMIF)	78
3.0.2 - Internal Security Fund (ISF)	79
3.0.3 IT Systems	80
3.0.4 - Justice	81
3.0.5 - Rights, Equality and Citizenship	82
3.0.6 - Union Civil Protection Mechanism	82
3.0.7 - Europe for Citizens	83
3.0.8 - Food and Feed	83
3.0.9 - Health	84

3.0.10 - Consumer	85
3.0.11 - Creative Europe	85
3.0.12 - Instrument for Emergency Support within the Union (IES)	86
Decentralised Agencies	86
Others	87
MFF Heading 4: Global Europe	89
4.0.1 - Instrument for Pre-Accession Assistance (IPA II)	89
4.0.2 - European Neighbourhood Instrument (ENI)	91
4.0.3 - Development Cooperation Instrument (DCI)	92
4.0.4 - Partnership Instrument (PI)	93
4.0.5 - European Instrument for Democracy and Human Rights (EIDHR)	94
4.0.6 - Instrument Contributing to Stability and Peace (IcSP)	94
4.0.7 - Humanitarian Aid	95
4.0.8 - Common Foreign and Security Policy (CFSP)	97
4.0.9 - Instrument for Nuclear Safety Cooperation (INSC)	98
4.0.10 - Macro-financial Assistance (MFA)	99
4.0.11 - Guarantee Fund for External Actions	99
4.0.12 - Union Civil Protection Mechanism	100
4.0.13 - EU Aid Volunteers Initiative (EUAV)	100
4.0.14 - Flexibility Instrument	101
Decentralised agencies	102
Others	102
MFF Heading 5: Administration	103
5.1.1 Pensions	104
5.1.2 European Schools	104
5.2.3X Commission administrative expenditure	106
Others	111
MFF Heading 9: Special Instruments	113
9.0.1 - Emergency Aid Reserve (EAR)	113
9.0.2 - European Globalisation Adjustment Fund (EGF)	114
9.0.3 - European Union Solidarity Fund (EUSF)	114
PART C – Revenue: Own Resources	117
C.1 Own Resources: Budget Implementation Table	118
C.2 Legal Basis	118
C.3 The Budgetary Forecast of Own Resources	119
C.4 The Process of Adopting the Budget	119
Budgetary adjustments	119
C.5. Budget Forecasts Table 2017 versus 2016	120

C.6 Breakdown of the Total Amount of Own Resources by Member State	121
C.7 Implementation of Own Resources	122
ANNEXES	123
Annex I - Summary Information on 2017 Transfers of Appropriations	125
Annex I - Summary Information on 2017 Transfers of Appropriations (by MFF)	143
Annex II - Transfers made by European Offices	161
Annex III - Community Entitlements	163
Annex IV - Types of Appropriation	164
Annex V - Glossary	165

Introduction

The legal basis for this Report on Budgetary and Financial Management is Article 142 of the current Financial Regulation¹, 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 2017. Figures presented in this report complement the information provided in the provisional accounts at the end of March 2018. The report is divided into three parts, as follows:

PART A - Overview: Budget 2017

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

- a summary of the various stages of the budgetary procedure 2017, 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 2017;
- an assessment of the evolution of the outstanding commitments (RAL – *Reste à liquider*).

PART B - Implementation of Budget 2017 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 2017 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 four 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.

PART C – Revenue: Own resources

This part analyses the income of budget year 2017 and compares the outturn to the final budget 2017, income adjustments made in 2017 and compares forecasts to actual implementation.

¹ 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.

Annexes

- I: *Summary information on 2017 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 2017

The 2017 budget aimed to achieve the right balance between the implementation of ongoing programmes and addressing newer challenges. It therefore built on commitments made in previous years, and makes use of the existing room for flexibility to respond to challenges in line with the 2014-2020 multiannual financial framework (MFF).

In line with the annual evolution foreseen in the MFF, appropriations proposed in the draft budget were set at 157,7 billion (1,7 % compared to the 2016 budget) in commitments, and 134,9 billion (–6,2 %) in payments, corresponding to 1,05 % and 0,90 % of EU GNI, respectively. The increase in commitment appropriations was 4,8 % after ‘neutralising’ the impact of the re-programming of the 2014 annual tranche of the European Agricultural Fund for Rural Development, the Asylum, Migration and Integration Fund, and the Internal Security Fund. The significant reduction of total payments essentially reflects the finalisation of the implementation of programmes from the 2007-2013 MFF and the slow implementation of the new generation of programmes in some policy areas.

During the year, commitment appropriations were increased by EUR 500 million through Amending Budget (AB) 3/2017 for the Youth Employment Initiative (YEI) and Amending Budget 5/2017 to endow the EFSD Guarantee Fund an initial allocation of EUR 275 million.

Following the difficult situation of 2016, a year in which payment appropriations exceeded the needs and the year was closed with a surplus, the Commission at first observed equally slow progression in applications for payments in 2017 and acted to adjust the budget accordingly.

The downward adjustment of payment appropriations in Amending Budget 6/2017 coupled with an acceleration of payment applications towards the end of the year ensured full implementation of the voted budget for Heading 1b. Amending budget 6/2017 was presented on 9 October 2017 proposing to decrease the level of payment appropriations by EUR 7,7 billion, out of which EUR 5,9 billion from budget lines under sub-heading 1b *Economic, social and territorial cohesion* and to a lesser extent from headings 2 *Sustainable Growth: Natural Resources*, 3 *Security and Citizenship*, and 4 *Global Europe*, as well as from the the European Union Solidarity Fund (EUSF).

The 2017 implementation for all types of appropriations settled at 97 % for commitments and 93,9 % for payments . The sole budget appropriations were fully implemented in 2017, an achievement given the uncertainties which prevailed in 2016 and most of 2017. 99,9 % of commitment appropriations and 99,8 % of payment appropriations were implemented (assuming full consumption of the amounts carried over).

For the sub-heading 1b *Economic, social and territorial cohesion*, the implementation in payment appropriations was characterised by a significant improvement compared to previous years. Following the first annual examination and acceptance procedure more than EUR 6 billion of assigned revenue was generated and, coupled with the full consumption of the voted budget, EUR 5.4 billion of assigned revenue in payments were also consumed.

In heading 2 *Sustainable Growth: Natural Resources*, the financial implementation of the new EAFRD programmes also increased compared to 2016.

Outstanding commitments (RAL, committed amounts not yet paid for) stood at EUR 267 billion at the end of 2017. The increase of over EUR 28 billion in comparison with the end of 2016 is larger than expected, since the gap between commitments and payments made was wider than initially foreseen due to the reduction of payments in Amending Budget 6/2017. However an increase in RAL constitutes a normal evolution, as commitment appropriations increase every year as foreseen in the Multiannual Financial Framework. In 2018, a further increase of RAL is expected as a result of the difference between budgeted commitment and payment appropriations. However, this increase should be significantly lower than in 2017 given the smaller gap between commitment and payment appropriations in the adopted 2018 budget. Moreover, payment claims in the area of heading 1b *Economic, social and territorial cohesion* are expected to increase since the implementation of the programmes is reaching cruising speed.

PART A – Overview: Budget 2017

A.1 Establishing the Initial Budget

A.1.1 Budgetary Procedure 2017



Every year the European Commission tables a draft EU budget. On that basis, the European Parliament and the Council each take a position. In case of disagreement between the Parliament and the Council, a specific Conciliation Committee is convened. It has 21 days to find a compromise, which should be approved by the Council and the European Parliament.

MFF Heading	Draft Budget 2017 incl. AL1		Council's position		EP's position		Voted budget 2017	
	CA	PA	CA	PA	CA	PA	CA	PA
1a Competitiveness for growth and jobs	100.0%	100.0%	97.2%	98.2%	105.2%	103.6%	100.0%	100.1%
1b Economic, social and territorial Cohesion	100.0%	100.0%	100.0%	99.5%	102.8%	101.4%	100.0%	99.6%
2 Sustainable growth: Natural resources	100.0%	100.0%	99.7%	99.6%	101.1%	101.1%	99.5%	99.4%
3 Security and Citizenship	100.0%	100.0%	99.4%	99.4%	101.9%	102.1%	100.3%	100.1%
4 Global Europe	100.0%	100.0%	89.5%	94.7%	95.4%	100.6%	97.5%	97.4%
5 Administration	100.0%	100.0%	98.6%	98.6%	99.6%	99.6%	100.0%	100.0%
Total	100.0%	100.0%	98.7%	99.0%	101.8%	101.4%	99.7%	99.5%
Special instruments	100.0%	100.0%	51.0%	62.9%	165.4%	210.5%	51.0%	62.9%
GRAND TOTAL	100.0%	100.0%	98.4%	98.8%	102.2%	101.9%	99.3%	99.3%

Administration comprises expenditure of all EU Institutions.

EUR millions

MFF Heading	Draft Budget 2017 incl. AL1		Council's position		EPs position		Voted budget 2017	
	CA	PA	CA	PA	CA	PA	CA	PA
1a Competitiveness for growth and jobs	21,309	19,305	20,712	18,966	22,417	19,993	21,312	19,321
1b Economic, social and territorial Cohesion	53,574	37,349	53,571	37,150	55,091	37,862	53,587	37,201
2 Sustainable growth: Natural resources	58,902	55,235	58,722	55,038	59,529	55,862	58,584	54,914
3 Security and Citizenship	4,272	3,782	4,248	3,760	4,355	3,862	4,284	3,787
4 Global Europe	10,418	9,736	9,327	9,220	9,939	9,790	10,162	9,483
5 Administration	9,393	9,395	9,263	9,266	9,353	9,355	9,395	9,395
Total	157,868	134,802	155,843	133,400	160,684	136,724	157,324	134,100
Special instruments	1,047	620	534	390	1,732	1,305	534	390
GRAND TOTAL	158,915	135,422	156,377	133,790	162,416	138,029	157,858	134,490

Administration comprises expenditure of all EU Institutions.

A.1.1.1 Draft Budget 2017

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 2017, proposed by the European Commission on 30 June 2016 aimed to achieve the right balance between the implementation of ongoing programmes and addressing newer challenges. It therefore built on commitments made in previous years, and made use of the existing room for flexibility to respond to challenges in line with the 2014-2020 Multiannual Financial Framework.

In line with the annual evolution foreseen in the MFF, appropriations proposed in the draft budget were set at EUR 157,7 billion (+ 1,7 % compared to the 2016 budget) in commitments, and EUR 134,9 billion (- 6,2 %) in payments, corresponding to 1,05 % and 0,90 % of EU Gross National Income (GNI), respectively. The increase in commitment appropriations was up to 4,8 % after 'neutralising' the impact of the re-programming of the 2014 annual tranche of the European Agricultural Fund for Rural Development, the Asylum, Migration and Integration Fund, and the Internal Security Fund. The significant reduction of total payments essentially reflected the finalisation of the implementation of programmes from the 2007-2013 MFF and the slow implementation of the new generation of programmes in some policy areas.

EUR millions

	Budget 2016 incl. AB1 to AB6		Draft Budget 2017		DB 2017 change in % since Budget 2016 incl AB1 to AB6		Amending Letter No 1/2017		Draft Budget 2017 incl. AL1	
	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA
1a. Competitiveness	19,010	17,402	21,109	19,298	11.0%	10.9%	200	7	21,309	19,305
1b. Cohesion	50,831	41,888	53,574	37,349	5.4%	-10.8%	0	0	53,574	37,349
2. Natural resources	62,470	54,972	58,902	55,236	-5.7%	0.5%	0	-1	58,902	55,235
3. Security and Citizenship	4,292	3,022	4,272	3,782	-0.5%	25.1%	0	0	4,272	3,782
4. Global Europe	9,167	10,156	9,432	9,290	2.9%	-8.5%	986	446	10,418	9,736
5. Administration	8,951	8,951	9,322	9,324	4.1%	4.2%	71	71	9,393	9,395
Total	154,721	136,392	156,611	134,279	1.2%	-1.5%	1,257	523	157,868	134,802
9. Special Instruments	556	250	1,047	620	88.3%	147.5%	0	0	1,047	620
TOTAL	155,277	136,642	157,657	134,899	1.5%	-1.3%	1,257	523	158,915	135,422

Administration comprises expenditure of all EU Institutions.

A.1.1.2 Amending Letter No 1/2017

The Amending Letter No 1 (AL 1) to the Draft Budget for 2017 as presented on 17 October 2016 contained the phasing in of reinforcements announced in the mid-term review/revision of the multiannual financial framework 2014-2020 for sustainable growth, with EUR 200 million in commitment appropriations and EUR 7 million in payment appropriations in heading 1a, Competitiveness for growth and jobs. It also reinforced by EUR 1 billion the budgetary resources under heading 4, *Global Europe*, to address the root causes of migration and promote the swift implementation of agreements with third countries under the new Partnership Framework process and for the creation of a European Fund for Sustainable Development (EFSD) with a new dedicated Guarantee Fund.

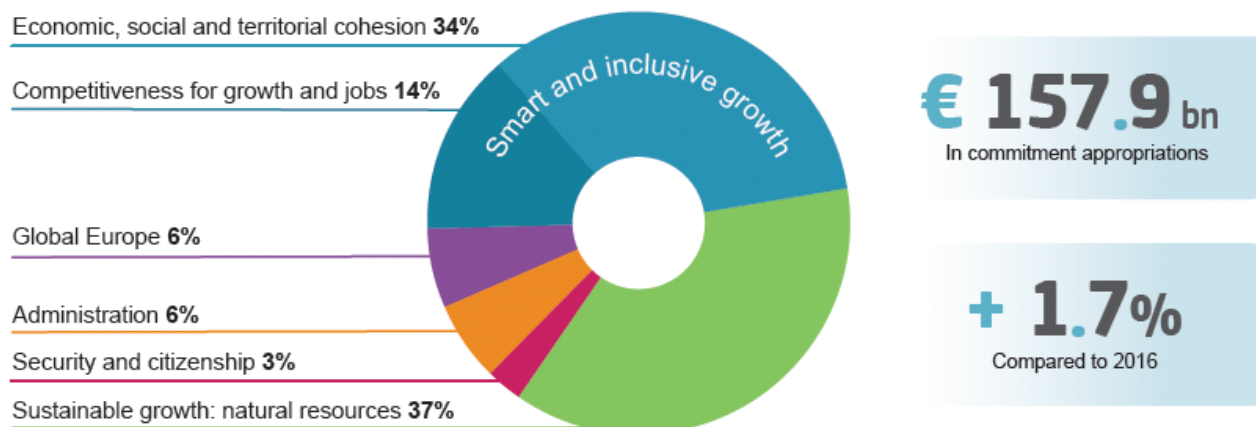
Overall, the net impact of AL 1/2017 on expenditure in the 2017 draft budget is an increase of EUR 1 257.2 million in commitment appropriations and an increase of EUR 523.1 million in payment appropriations.

A.1.2 The Evolution from Draft Budget to the Voted Budget 2017

The Parliament adopted the Budget on 1 December 2016.

EU institutions agreed that in 2017 the EU would devote EUR 157.9 billion to implement European policies. This represented about 1% of EU Gross National Income (GNI). Strengthening the European economy and fostering job creation remained an overarching priority. Therefore, the largest share of the money would be invested in growth, employment and competitiveness. More funds were provided also for the second top priority: to efficiently address the challenges posed by the refugee influx, to tackle the root causes of migration and to reinforce security within Europe's borders.

The EU budget 2017



A.1.2.1 Commitments

EUR millions

MFF	Description	Final budget 2016	MFF ceiling	Draft budget	Council's position	EPs position	Voted budget 2017	Difference
		-1	-2	-3	-4	-5	-9	(9)/(1) = (10)
1a	Competitiveness for growth and jobs	19 010	19 925	21 309	20 712	22 417	21 312	12.1%
	<i>Margin</i>			55	478	-1 227	52	
1b	Economic, social and territorial Cohesion	50 831	53 587	53 574	53 571	55 091	53 587	5.4%
	<i>Margin (after the use of flexibility instrument)</i>			13	16	-1 504	0	
2	Sustainable growth: Natural resources	62 470	60 191	58 902	58 722	59 529	58 584	-6.2%
	<i>Margin</i>			439	939	12	1 032	
3	Security and Citizenship	4 292	2 578	4 272	4 248	4 355	4 284	-0.2%
	<i>Margin</i>			0	0	-83	0	
4	Global Europe	9 167	9 432	10 418	9 327	9 939	10 162	10.9%
	<i>Margin</i>			0	105	-507	0	
5	Administration	8 951	9 918	9 393	9 263	9 353	9 395	5.0%
	<i>Margin</i>			11	45	50	16	
Total CA		154 721	155 631	157 868	155 843	160 684	157 324	1.7%
	<i>Margin</i>			519	1 583	-3 258	1 100	
	Special instruments	556		1 047	534	1 732	534	-4.0%
GRAND TOTAL		155 277		158 915	156 377	162 416	157 858	1.7%

Final budget 2016: without carryover. Administration comprises expenditure of all EU Institutions.

Draft budget: includes. AL n°1/2017

The voted commitment appropriations represented 1.05 % of GNI, which is the exact same rate as for 2016.

A.1.2.2 Payments

EUR millions

MFF	Description	Final budget 2016	Draft budget	Council's position	EPs position	Voted budget 2017	Difference
		-1	-3	-4	-5	-9	(9)/(1) = (10)
1a	Competitiveness for growth and jobs	17 402	19 305	18 966	19 993	19 321	11.0%
1b	Economic, social and territorial Cohesion	41 888	37 349	37 150	37 862	37 201	-11.2%
2	Sustainable growth: Natural resources	54 972	55 235	55 038	55 862	54 914	-0.1%
3	Security and Citizenship	3 022	3 782	3 760	3 862	3 787	25.3%
4	Global Europe	10 156	9 736	9 220	9 790	9 483	-6.6%
5	Administration	8 951	9 395	9 266	9 355	9 395	5.0%
Total CA		136 392	134 802	133 400	136 724	134 100	-1.7%
	<i>Margin (after the use of flexibility instrumen</i>		9 085	9 506	7 163	9 787	
	Special instruments	250	620	390	1 305	390	55.7%
GRAND TOTAL		136 642	135 422	133 790	138 029	134 490	-1.6%

Final budget 2016: without carryover. Administration comprises expenditure of all EU Institutions.

Draft budget: includes. AL n°1/2017

The voted payment appropriations represented 0.9 % of GNI, down from 0.98 % of GNI in the 2016 budget.

The difference between commitment and payment appropriations was EUR 23.4 billion or 84.71 % (2016: EUR 11.1 billion).

A.1.2.3 Reserves and Special instruments

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

- European Globalisation Adjustment Fund: EUR 169 million for commitments in reserve (article 40 02 43) and EUR 25 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 315 million in both commitment and payment appropriations;
- European Union Solidarity Fund: EUR 50 million in both commitment and payment appropriations 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 2017

A.2.1 Summary Table of Amending Budgets 2017

						EUR millions	
AB	EP Date of adoption	Main subject	Official Journal	Impact on CA	Impact on PA		
1/2017	05/04	Mobilisation of the European Union Solidarity Fund (EUSF), relating to floods in the United Kingdom, drought and fires in Cyprus and fires in Portugal.	OJ L 136 of 24/05/2017	70.4	-		
2/2017	04/07	Budgeting the surplus resulting from the implementation of the budget year 2016.	OJ L 227 of 01/09/2017	-	-		
3/2017	13/09	Provision of EUR 500 million of additional commitment appropriations to the Youth Employment Initiative (YEI) as agreed by the European Parliament and the Council in their agreement on the budget 2017 (no reinforcement in payment appropriations is proposed). Amending the establishment plans of the decentralised agency ACER and the joint undertaking SESAR2, without incurring any changes to the overall budget or the total number of posts.	OJ L 330 of 13/12/2017	500.0	-		
4/2017	13/09	Mobilisation of the European Union Solidarity Fund (EUSF) to provide assistance to Italy further to a series of earthquakes between August 2016 and January 2017 in the regions of Abruzzo, Lazio, Marche and Umbria (financed with redeployment).	OJ L 330 of 13/12/2017	1,166.8	-		
5/2017	24/10	Providing the financing from the general budget 2017 for the European Fund for Sustainable Development (EFSD) further to the adoption of the related legal base by the European Parliament and the Council; Reflecting in the general budget 2017 the outcome of the mid-term revision of the MFF regulation as regards the increase of the annual amount of the Emergency Aid Reserve (EAR), from EUR 280 million to EUR 300 million in 2011 prices. Overall, it increases the level of commitment appropriations by EUR 297,8 million whereas the level of payment appropriations remains unchanged.	OJ L 9 of 12/01/2018	297.8	-		
6/2017	30/11	Revision of the forecast of Traditional Own Resources (TOR, i.e. customs duties and sugar sector levies), VAT and GNI bases, the budgeting of the relevant UK corrections as well as their financing resulting in a change in the distribution between Member States of their own resources contributions to the EU budget; Overall reduction (EUR 7 719,7 million) in the level of payment appropriations, mainly heading 1b and to a lesser extent headings 2, 3, 4 and the European Union Solidarity Fund ("EUSF"); Budgeting of an additional amount of fines decided by the Commission for which all legal remedies were exhausted and which therefore became definitive in the course of 2017 (amount of EUR 2 110 million).	OJ L 21 of 25/01/2018	-61.3	-7,719.7		
TOTAL without reserves				1,973.7	-7,719.7		
Reserves				-11.2	-38.4		

The Draft Amending Budget 6/2017 was presented on 9 October 2017 following the submission of the Member States' updated forecasts for the European Strategic and Investment (ESI) Funds at the end of July 2017, which confirmed that available appropriations were sufficient to cover the 2017 needs. After taking into account the redeployments proposed in the Global Transfer, the European Commission proposed to further decrease the level of payment appropriations by EUR 7.7 billion, mostly from budget lines under sub-heading 1b *Economic, social and territorial cohesion* and to a lesser extent from headings 2 *Sustainable Growth: Natural Resources*, 3 *Security and Citizenship*, and 4 *Global Europe*, as well as from the the European Union Solidarity Fund (EUSF).

See also the description of Amending Budgets 2017 in section "C.4 The Process of Adopting the Budget".

A.2.2 Impact of Amending Budgets between MFF Headings

															EUR millions	
MFF Heading	AB 1/2017		AB 2/2017		AB 3/2017		AB 4/2017		AB 5/2017		AB 6/2017		TOTAL			
	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA		
1b. Cohesion					500	0	-1,237				-5,891		500	-7,128		
2. Natural resources											-15	-793	-15	-793		
3. Security and Citizenship									0	-275		-288		-563		
4. Global Europe									275	275		-702	275	-427		
8.0.1 Negative reserve		-70						70								
SUBTOTAL	0	-70	0	0	500	0	0	-1,167	275	0	-15	-7,674	760	-8,911		
9. Special Instruments	70	70					1,167	1,167	23	0	-46	-46	1,214	1,191		
TOTAL	70	0	0	0	500	0	1,167	0	298	0	-61	-7,720	1,974	-7,720		
Reserves		-70						70								

The amending budgets proposed an increase in commitment appropriations for sub-heading 1b for the Youth Employment Initiative (YEI) and heading 4 *Global Europe* for the creation of the European Fund for Sustainable Development (EUSD).

Payment appropriations were decreased by EUR 7,720 million.

A.3 Transfers 2017

A.3.1 Total Impact of Transfers

In 2017, 34 transfers (2016: 40) were approved by the Budgetary Authority (BA). There were two transfers to rebalance payment appropriations: the "Global Transfer" presented on 28 October 2017 and adopted mid-November 2017 and the "End-of-year Transfer" adopted on 24 January 2018, but implemented in December 2017. 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:

Commitment appropriations

MFF Heading	Transfers from the provisional appropriations		Transfers from the special instruments		Transfers between operational budget lines		Difference (7=5-6)	Total Impact (8=1+3+7)
	(1)	(2)	(3)	(4)	(5)	(6)		
	Released	Unused	Released	Unused	To	From		
1a. Competitiveness	4.9				202	-202	0	4.9
1b. Cohesion	18.6				165	-165	0	18.6
2. Natural resources	7.5	1.2			1,173	-1,173	0	7.5
3. Security and Citizenship	40.0				121	-121	0	40.0
4. Global Europe	0.0		276.2		790	-513	276	552.3
5. Administration	4.6				118	-118	0	4.6
SUBTOTAL	75.6	1.2	276.2	0.0	2,569	-2,292	276	627.9
9.Special Instruments	0.0		-276.2	212.5	18	-294	-276	-552.3
GRAND TOTAL	75.6	1.2	0.0	212.5	2,587	-2,587	0	75.6

Payment appropriations

MFF Heading	Transfers from the provisional appropriations		Transfers from the special instruments		Transfers between operational budget lines		Difference (7=5-6)	Total Impact (8=1+3+7)
	(1) Released	(2) Unused	(3) Released	(4) Unused	(5) To	(6) From		
1a. Competitiveness	3.3				1,795	-1,051	744	747.3
1b. Cohesion	9.8				4,442	-4,739	-298	-288.0
2. Natural resources	5.8	1.2			2,225	-1,879	346	351.8
3. Security and Citizenship	0.0				101	-532	-431	-431.1
4. Global Europe	0.0		215.8		1,267	-1,385	-118	97.5
5. Administration	4.6				119	-121	-2	2.2
SUBTOTAL	23.5	1.2	215.8	0.0	9,948	-9,707	240	479.8
9. Special Instruments	0.0		-215.8	99.2	0	-241	-240	-456.2
GRAND TOTAL	23.5	1.2	0.0	99.2	9,948	-9,948	0	23.5

Autonomous transfers made during the year also resulted in some movement of payment appropriations between headings. As shown in Table 2.1, this concerned mainly transfers from the contribution of the Cohesion Fund to the Connecting Europe Facility (CEF-Transport) in sub-heading 1b to CEF Transport in sub-heading 1a as well as appropriations from sub-heading 1b cross-border cooperation lines to the European Neighbourhood Instrument (ENI) in heading 4.

After transfers the following amounts remained unused in reserves:

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	1.2
40 02 42	9	Emergency aid reserve	61.7	99.2
40 02 43	9	Reserve for the European Globalisation Adjustment Fund	150.8	0.0
GRAND TOTAL			213.7	100.4

A.3.2 The Global Transfer

The 2017 Global Transfer amounted to EUR 682 million. 133 budget lines were concerned (14 were reinforced and 119 were reduced). The programmes with the most significant reductions in payment appropriations were:

- the European Maritime and Fisheries Fund (EUR 141 million);
- a completion line for pre-2014 programmes in the field of small and medium-sized enterprises (EUR 72 million);
- the COSME programme (EUR 41 million);
- the Connecting Europe Facility (CEF) Broadband (EUR 36 million);
- a completion line for pre-2014 development cooperation programmes (EUR 35.5 million) and;
- the Horizon 2020 Leadership in space budget line (EUR 35 million).

Three budget lines received reinforcements of EUR 100 million or more:

- Provisioning of the EFSI guarantee fund (EUR 150 million);
- Completion of nuclear decommissioning assistance 2007 to 2013 (EUR 131 million) and;
- one of the CEF Transport lines (EUR 100 million).

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

EUR millions			
MFF Heading - Global Transfer	PA Reinforcements	PA Reductions	PA Net change
1a. Competitiveness	672.48	-268.03	404.45
1b. Cohesion	0.30	-22.62	-22.32
2. Natural resources		-189.49	-189.49
3. Security and Citizenship	8.50	-6.36	2.14
4. Global Europe	0.70	-168.44	-167.74
5. Administration		-2.33	-2.33
9. Special Instruments		-24.69	-24.69
TOTAL	681.98	-681.98	0.00

A.3.3 End of year Transfer for Payment Appropriations

At the beginning of December 2017, there was a last chance to transfer any available payment appropriations in order to cover possible needs in shared management using the so-called "End-of-year Transfer". The Rural Development programme in heading 2 had the capacity to absorb all the payment appropriations, which could be made available from other headings at this time in order to reimburse the higher than expected quarterly declaration received from the Member States. The 2017 "End-of-year Transfer" amounted to EUR 567.7 million. Payment appropriations were drawn from 58 budget lines, of which one amounted to over EUR 100 million (Fund for European Aid to the Most Deprived – EUR 150 million), and 26 concerned amounts of EUR 1 million or less.

The rules governing this facility are set out in Article 179§2 and 179§3 of the Financial Regulation².

The breakdown by MFF heading is as follows:

EUR millions			
MFF Heading - End of Year Transfer	PA Reinforcements	PA Reductions	PA Net change
1a. Competitiveness		-31.92	-31.92
1b. Cohesion		-150.82	-150.82
2. Natural resources		-32.32	-32.32
3. Security and Citizenship		-156.63	-156.63
4. Global Europe		-195.44	-195.44
5. Administration		-0.53	-0.53
TOTAL		-567.66	-567.66

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

² (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)

A.4 Carryover from 2016

A.4.1 Carryover Decision for 2017 (Art. 13 FR)

The carryover decision of the Commission was taken on 9 February 2017³.

The amount carried over for commitment appropriations was smaller than in the previous year; the amount for payment appropriations was higher than in 2016. A total of EUR 1.28 million was to be committed before end-March 2017. For non-differentiated appropriations, EUR 664 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		0.28		0.28	4.87
1b. Cohesion					
2. Natural resources	433.08			433.08	433.23
3. Security and Citizenship					
4. Global Europe	107.97	1.00		108.97	85.73
5. Administration	1.34			1.34	1.34
SUBTOTAL	542.38	1.28		543.66	525.17
9. Special Instruments	31.48			31.48	31.48
GRAND TOTAL	573.86	1.28		575.14	556.64

A.4.1.1 Carryover of Commitment Appropriations

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

³ C(2017) 771 final COMMISSION DECISION of 9.2.2017 on non-automatic carryover of appropriations from the 2016 budget to the 2017 budget

EUR millions

Budget Item	Description	Type	CA Amount Carried Over	Not implemented on 31.12.2017
04 03 01 08	Industrial relations and social dialogue	C3	0.28	0.00
SUB-HEADING 1a - TOTAL			0.28	0.00
05 03 09	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	C2	433.08	7.50
HEADING 2 - TOTAL			433.08	7.50
19 03 02	Support to non-proliferation and disarmament	C2	9.36	1.39
21 02 77 26	Pilot project - Education services for children formerly associated with armed forces and groups in the Greater Pibor Administrative Area (GPAA) in South Sudan	C3	0.50	0.00
21 02 77 27	Pilot project - Piloting the use of Participatory Rangeland Management (PRM) in Kenya and Tanzania	C3	0.50	0.00
23 02 01	Delivery of rapid, effective and needs-based humanitarian aid and food aid	C2	98.61	0.00
HEADING 4 - TOTAL			108.97	1.39
02 01 02 01	External personnel	C2	0.06	0.00
05 01 02 01	External personnel	C2	0.00	0.00
06 01 02 01	External personnel	C2	0.12	0.00
07 01 02 01	External personnel	C2	0.01	0.00
09 01 02 01	External personnel	C2	0.01	0.00
11 01 02 01	External personnel	C2	0.03	0.00
12 01 02 01	External personnel	C2	0.07	0.00
15 01 02 01	External personnel	C2	0.02	0.00
18 01 02 01	External personnel	C2	0.48	0.00
20 01 02 01	External personnel - Headquarters	C2	0.01	0.00
21 01 02 01	External personnel - Headquarters	C2	0.01	0.00
25 01 02 01	External personnel	C2	0.46	0.00
32 01 02 01	External personnel	C2	0.02	0.00
34 01 02 01	External personnel	C2	0.03	0.00
HEADING 5 - TOTAL			1.34	0.00
13 06 01	Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy	C2	31.48	0.00
HEADING 9 - TOTAL			31.48	0.00
GRAND TOTAL			575.14	8.89
* Carryover of the Emergency Aid Reserve (EAR) which was subsequently transferred to 23 02 01				

The implementation rate of commitment appropriations carried-over from 2016 reached 98.5 %. Out of the EUR 575.14 million of commitment appropriations carried-over from 2016, only EUR 8.9 million were not implemented; EUR 7.5 million related to the European Agricultural Guarantee Fund (EAGF) and specifically to the amount of financial discipline applied on the 2016 direct payments for which Member States did not request a reimbursement in 2017. EUR 1.39 million were not implemented either in heading 4 under *Support to non-proliferation and disarmament*, due to a reduction in the contracted amount compared to the one initially foreseen in the Council Decision and carried-over.

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 heading, and shows the amount which remained unimplemented at the year-end.

EUR millions

Budget Item	Description	Type	PA Amount Carried Over	Not implemented on 31.12.2017
24 02 01	Preventing and combating fraud, corruption and any other illegal activities affecting the Union's financial interests	C2	4.87	2.93
27 02 01	Deficit carried over from the previous financial year	C2		
40 01 40	Administrative reserve	C2		
HEADING 1a - TOTAL			4.87	2.93
05 03 09	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	C2	433.08	7.50
05 08 80	Union participation at the 'Feeding the Planet - Energy for Life' World Exposition 2015 in Milan	C2	0.15	0.15
HEADING 2 - TOTAL			433.23	7.65
23 02 01	Delivery of rapid, effective and needs-based humanitarian aid and food aid	C2	85.73	0.00
40 01 40	Administrative reserve	C2		
40 02 40	Non-differentiated appropriations	C2		
40 02 41	Differentiated appropriations	C2		
HEADING 4 - TOTAL			85.73	0.00
02 01 02 01	External personnel	C2	0.06	0.00
05 01 02 01	External personnel	C2	0.00	0.00
06 01 02 01	External personnel	C2	0.12	0.00
07 01 02 01	External personnel	C2	0.01	0.00
09 01 02 01	External personnel	C2	0.01	0.00
11 01 02 01	External personnel	C2	0.03	0.00
12 01 02 01	External personnel	C2	0.07	0.00
15 01 02 01	External personnel	C2	0.02	0.00
18 01 02 01	External personnel	C2	0.48	0.00
20 01 02 01	External personnel - Headquarters	C2	0.01	0.00
21 01 02 01	External personnel - Headquarters	C2	0.01	0.00
25 01 02 01	External personnel	C2	0.46	0.00
32 01 02 01	External personnel	C2	0.02	0.00
34 01 02 01	External personnel	C2	0.03	0.00
HEADING 5 - TOTAL			1.34	0.00
13 06 01	Assistance to Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy	C2	31.48	0.00
HEADING 9 - TOTAL			31.48	0.00
GRAND TOTAL			556.64	10.58

The implementation rate for payment appropriations carried from 2016 was 98 %. Only 2 % of the amount carried over was not implemented, mainly in the area of heading 2 *Sustainable growth: natural resources*. It should be noted that payment appropriations carried can only be used after budget appropriations are fully implemented.

A.4.2 Implementation of Payment Appropriations Carried Over from 2016

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

EUR millions

MFF Heading	C2 C3 PA Carryover by decision	Implemented	PA Automatic carryover	Implemented	Total PA	Implemented	%
1a. Competitiveness	4.87	1.94	112.12	98.91	116.98	100.85	86.2%
1b. Cohesion	0.00	0.00	13.05	10.52	13.05	10.52	80.6%
2. Natural resources	433.23	425.58	201.90	200.71	635.13	626.29	98.6%
3. Security and Citizenship	0.00	0.00	11.10	9.86	11.10	9.86	88.8%
4. Global Europe	85.73	85.73	34.45	30.72	120.18	116.45	96.9%
5. Administration	1.34	1.30	291.27	270.30	292.61	271.61	92.8%
SUBTOTAL	525.17	514.55	663.88	621.02	1 189.04	1 135.57	95.5%
9. Special Instruments	31.48	31.48	0.18	0.14	31.65	31.61	99.9%
GRAND TOTAL	556.64	546.03	664.06	621.16	1 220.70	1 167.18	95.6%

The total amount of payment appropriations carried-over from 2016 was of EUR 1 220.7 million, originating mainly from heading 2 (EUR 635 million). The implementation rate reached 95.6 %, higher than last year (93.1 %), leaving an amount of EUR 53.5 million not implemented.

Payment appropriations carried-over from 2016 to 2017 may be split between non-administrative expenditure (EUR 748.0 million) and administrative expenditure (EUR 472.7 million, of which EUR 292.6 million under heading 5).

The under-implementation mostly relates to administrative expenditure, EUR 42.0 million, of which EUR 21.0 million under heading 5 and EUR 21.0 million under administrative support expenditure in the other headings (mostly sub-heading 1a where the research budget includes administrative expenditure for staff, infrastructure and other management expenditure).

A.5 Implementation of Assigned Revenue Appropriations

In 2017, the amount of available assigned revenue in commitment appropriations was EUR 15 745.6 million (+ 53 % compared to 2016) and EUR 17 159.6 million for payment appropriations (+ 43 % compared to 2016). These increases mostly result from the new annual examination and acceptance of accounts procedure of the 2014-2020 programmes under sub-heading 1b.

Overall, the implementation in 2017 of commitment appropriations resulting from assigned revenue reached 73.4 % and for payment appropriations 62.9 %. This represents an increase in both cases compared to 2016 when it stood at 57.0 % and 48.8 %, respectively.

Excluding the increase of sub-heading 1b described above, the level of assigned revenue compared to 2016 decreased by around EUR 1.2 billion in commitment appropriations but increased by EUR 0.9 billion in payment appropriations. This is mainly due to the evolution in heading 4 and the contributions from Member States to the Facility for Refugees in Turkey.

The main source of assigned revenue in both commitment and payment appropriations were the reimbursements from Member States of the annual pre-financing amounts as indicated above (EUR 6 593.4 million, mostly in sub-heading 1b). In this sub-heading, according to the new annual examination and acceptance of accounts procedure, which was applied for the first time in 2017, the portion of annual pre-financing amounts paid in 2016 and not cleared with the 10 % retention applied to the payment applications submitted in the accounting year from 1 July 2015 to 30 of June 2016 are recovered by the European Commission. These recoveries in sub-heading 1b reached EUR 6.3 billion in 2017; they were fully implemented in commitment appropriations and partially in payment appropriations (EUR 5.4 billion or 85.7 % were indeed implemented).

Other major sources of assigned revenue are the recoveries under the European Agriculture Guarantee Fund (EAGF) and from other expenditure under heading 2, recoveries carried over from 2016 and other third party earmarked revenue. Finally, the contributions made by Member States for the Facility for Refugees in Turkey, included in the EU budget in 2017 as external assigned revenue, amounted to EUR 650 million in commitment appropriations and EUR 752.6 million in payment appropriations.

The implementation of assigned revenue appropriations at end of 2017 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 2017 assigned revenue appropriations amounted to EUR 11.551 billion for commitment appropriations (73 %) and EUR 10.8 billion for payment appropriations (63 %).

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 96 % of EFTA commitment and payment appropriations are concentrated in sub-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 reinforced existing EU external instruments (Humanitarian Aid and the Instrument for Pre-Accession Assistance) and were implemented according to the respective programmes' basic acts and the Financial Regulation. The mechanism was established for 2016 and 2017, therefore the appropriations were still 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 2017	Implementation 2017	Implementation Rate
1a. Competitiveness	3 195	1 353	42%
1b. Cohesion	6 586	6 559	100%
2. Natural resources	3 804	2 334	61%
3. Security and Citizenship	188	89	47%
4. Global Europe	1 560	997	64%
5. Administration	371	219	59%
9. Special Instruments	41	0	0%
TOTAL	15 746	11 551	73%

Payments

EUR millions

MFF Heading	Assigned revenue available in 2017	Implementation 2017	Implementation Rate
1a. Competitiveness	4 188	1 330	32%
1b. Cohesion	7 009	5 890	84%
2. Natural resources	3 473	2 228	64%
3. Security and Citizenship	189	90	48%
4. Global Europe	1 887	1 067	57%
5. Administration	372	177	48%
9. Special Instruments	41	18	43%
TOTAL	17 160	10 800	63%

A.5.2 Implementation of Assigned Revenue by Source

Commitments

EUR millions

	Assigned revenue available in 2017	Implementation 2017	Implementation rate
Recoveries in 2017	3,022	1,233	41%
- EAGF clearance, irregularities, milk levy	1,482	879	59%
- Other recoveries	1,540	354	23%
Recoveries carried over from 2016	2,238	1,873	84%
- EAGF clearance, irregularities, milk levy	1,304	1,304	100%
- Other recoveries	934	569	61%
Reimbursement of advances	6,593	6,593	100%
EFTA	376	376	100%
Candidate countries contribution	27	12	45%
JRC competitive income	503	82	16%
Other earmarked revenue (Third Party)	2,279	688	30%
Facility for Refugees in Turkey	650	647	100%
Coal and Steel income	57	47	82%
TOTAL	15,746	11,551	73%

Payments

EUR millions

	Assigned revenue available in 2017	Implementation 2017	Implementation rate
Recoveries in 2017	3,022	1,220	40%
- <i>EAGF clearance, irregularities, milk levy</i>	1,482	777	52%
- <i>Other recoveries</i>	1,540	442	29%
Recoveries carried over from 2016	2,389	2,374	99%
- <i>EAGF clearance, irregularities, milk levy</i>	1,304	1,304	100%
- <i>Other recoveries</i>	1,085	1,070	99%
Reimbursement of advances	6,593	5,401	82%
EFTA	365	362	99%
Candidate countries contribution	56	4	8%
JRC competitive income	426	83	20%
Other earmarked revenues (Third Party)	3,327	555	17%
Facility for Refugees in Turkey	927	753	81%
Coal and Steel income	54	47	87%
TOTAL	17,160	10,800	63%

A complete analysis of the implementation of assigned revenue in 2017 will be presented in the Working document part V of the Draft General Budget of the European Commission for the financial year 2019 *Assigned revenue implementation in the previous year* and the annual accounts.

A.6 2017 Implementation Overview

A.6.1 Implementation of available Appropriations 2017

The implementation of 2017 commitment appropriations amounted to EUR 167 billion (97.0 % of available appropriations). Taking into account the carry-over of appropriations from 2017 to 2018, implementation reached 99.3 %, in all headings as well as on average, and the amount not implemented was EUR 240 million.

The implementation of 2017 payment appropriations amounted to EUR 141.2 billion (94.4 % of available appropriations). Assuming that appropriations carried-over to 2018 will be fully implemented, the implementation rate reached on average 98.7 %, and the amount not implemented was EUR 870 million.

As regards the special instruments, their full implementation is not an objective as they are only mobilised in crises or unforeseen circumstances. The amounts not implemented at the end of the year correspond to EUR 150.9 million in commitment appropriations for the European Globalisation Adjustment fund. For the Emergency Aid Reserve, there are EUR 61.7 million in commitment appropriations (carried-over to 2018) and EUR 99 million in payment appropriations.

EUR millions

European Commission - Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	153,937	575	1,974	-68	68	15,746	172,231	167,009	97.0%	157,332	4,983	99.3%
PA	130,569	1,221	-7,720	-16	16	17,160	141,230	133,294	94.4%	132,442	7,678	98.7%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments			Decommitments 2017	RAL as at 31.12.2017	Evolution of the RAL			
	238,328	69,681	167,009	63,613			5,278	266,764	12%			

The breakdown of available appropriations 2017 per heading was:

Commitments

EUR millions

Heading	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	Transfers from Reserve	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Rate without assigned revenue
1a. Competitiveness	21 312	0	0	0	-5	5	3 195	24 508	22 654	92.4%	99.9%
1b. Cohesion	53 587	0	500	0	-19	19	6 586	60 673	60 614	99.9%	99.9%
2. Natural resources	58 584	433	-15	2	-7	5	3 804	62 806	60 859	96.9%	99.2%
3. Security and Citizenship	4 284	0	0	0	-40	40	188	4 472	4 124	92.2%	94.2%
4. Global Europe	10 162	109	275	276	0	0	1 560	12 382	11 814	95.4%	100.0%
5. Administration	5 473	1	0	5	-5	0	371	5 846	5 652	96.7%	99.2%
SUBTOTAL	153 403	544	760	283	-76	68	15 704	170 687	165 718	97.1%	99.5%
9. Special Instruments	534	31	1 214	-276	0	0	41	1 544	1 291	83.6%	85.9%
GRAND TOTAL	153 937	575	1 974	7	-76	68	15 746	172 231	167 009	97.0%	99.3%

Payments

EUR millions

Heading	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	Transfers from Reserve	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Rate without assigned revenue
1a. Competitiveness	19 321	117	0	657	-3	91	4 188	24 370	21 376	87.7%	99.3%
1b. Cohesion	37 201	13	-7 128	-173	-10	-115	7 009	36 797	35 654	96.9%	99.9%
2. Natural resources	54 914	635	-793	349	-6	3	3 473	58 575	56 743	96.9%	98.9%
3. Security and Citizenship	3 787	11	-563	-438	0	7	189	2 994	2 867	95.8%	99.0%
4. Global Europe	9 483	120	-427	-147	0	29	1 887	10 944	9 793	89.5%	96.3%
5. Administration	5 474	293	0	2	-5	0	372	6 136	5 571	90.8%	93.6%
SUBTOTAL	130 179	1 189	-8 911	248	-24	16	17 118	139 816	132 004	94.4%	97.9%
9. Special Instruments	390	32	1 191	-240	0	0	41	1 414	1 291	91.3%	92.7%
GRAND TOTAL	130 569	1 221	-7 720	8	-24	16	17 160	141 230	133 294	94.4%	98.7%

A.6.2 Implementation of Appropriations of the Year 2017

A.6.2.1 Implementation Overview Table 2017

The table below gives the implementation of budget appropriations of the year 2017 (implementation of commitment appropriations from the final adopted budget, excluding carryovers and assigned revenue).

MFF Heading	EUR millions									
	Final adopted budget* 2017		Implementation* 2017		Implementation rates 2017		Balance 2017		Balance after carryover** to 2018	
	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA
1a. Competitiveness	21 312	20 065	21 301	19 945	100%	99%	12	120	8	12
1b. Cohesion	54 087	29 775	54 056	29 754	100%	100%	31	21	8	9
2. Natural resources	58 569	54 467	58 100	53 889	99%	99%	470	578	19	17
3. Security and Citizenship	4 284	2 793	4 035	2 767	94%	99%	249	26	2	11
4. Global Europe	10 713	8 938	10 710	8 610	100%	96%	3	328	1	12
5. Administration	5 473	5 471	5 431	5 123	99%	94%	42	348	42	42
SUBTOTAL	154 439	121 509	153 632	120 086	99%	98%	806	1 423	80	102
9. Special Instruments	1 472	1 341	1 259	1 241	86%	93%	213	100	151	99
GRAND TOTAL	155 910	122 850	154 892	121 328	99%	99%	1 019	1 522	231	201

* Carryover and unmobilised reserves are excluded from this table.

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

Unspent appropriations carried over from 2016 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 2017

The tables below present the 2017 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.

While sub-heading 1a and heading 2 performed well, the implementation rates of payment appropriations compared to the initial budget were significantly lower for sub-heading 1b and heading 3.

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%	100.0%	100.0%	106.5%
1.1.11	European satellite navigation systems (EGNOS and Galileo)	100.0%	100.0%	99.8%	123.3%
1.1.12	International Thermonuclear Experimental Reactor (ITER)	100.0%	99.9%	99.9%	169.6%
1.1.13	European Earth Observation Programme (Copernicus)	100.0%	100.0%	99.7%	91.1%
1.1.2	Nuclear Safety and Decommissioning	100.0%	100.0%	100.0%	235.8%
1.1.31	Horizon 2020	100.0%	100.7%	99.3%	98.3%
1.1.32	Euratom Research and Training Programme	100.0%	99.9%	94.2%	94.0%
1.1.4	Competitiveness of enterprises and small and medium-sized enterprises (COSME)	100.0%	100.0%	99.1%	67.2%
1.1.5	Education, Training and Sport (Erasmus+)	100.0%	100.3%	99.6%	101.8%
1.1.6	Employment and Social Innovation (EaSI)	99.4%	99.4%	96.9%	89.6%
1.1.7	Customs, Fiscalis and Anti-Fraud	100.0%	105.3%	99.2%	99.0%
1.1.81	Energy	99.8%	88.8%	97.7%	65.7%
1.1.82	Transport	100.0%	100.0%	99.9%	128.5%
1.1.83	Information and Communications Technology (ICT)	96.7%	97.2%	99.2%	53.4%
1.1.9	Energy projects to aid economic recovery (EERP)	0.0%	0.0%	100.0%	128.8%
1.1.DAG	Decentralised agencies	100.0%	98.1%	100.0%	95.1%
1.1.OTH	Other actions and programmes	99.7%	98.9%	99.2%	100.1%
1.1.PPPA	Pilot projects and preparatory actions	98.3%	98.1%	99.5%	66.2%
1.1.SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	98.7%	95.1%	98.8%	89.0%
Total Sub-heading 1a		99.9%	99.9%	99.4%	103.2%

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%	100.0%	76.1%
1.2.12	Transition regions	100.0%	99.7%	100.0%	62.4%
1.2.13	Competitiveness (More developed regions)	100.0%	100.5%	100.0%	75.4%
1.2.14	Outermost and sparsely populated regions	100.0%	100.0%	100.0%	90.0%
1.2.15	Cohesion fund	100.0%	100.0%	100.0%	118.5%
1.2.2	European territorial cooperation	98.8%	98.8%	99.8%	59.4%
1.2.31	Technical assistance	96.5%	96.5%	88.3%	77.6%
1.2.4	European Aid to the Most Deprived (FEAD)	99.9%	99.9%	99.9%	65.9%
1.2.5	Youth Employment initiative (specific top-up allocation)	100.0%	0.0%	100.0%	8.2%
1.2.6	Contribution to the Connecting Europe Facility (CEF)	100.0%	100.0%	99.9%	75.7%
1.2.PPPA	Pilot projects and preparatory actions	99.9%	99.9%	96.4%	33.9%
Total Sub-heading 1b		99.9%	100.9%	99.9%	80.0%

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%	98.7%	98.7%
2.0.20	European Agricultural Fund for Rural Development (EAFRD)	100.0%	100.0%	100.0%	98.0%
2.0.31	European Maritime and Fisheries Fund (EMFF)	99.7%	99.7%	99.7%	66.5%
2.0.32	Sustainable Fisheries Partnership Agreements (SFPAs) and compulsory contributions to Regional Fisheries Management Organisations (RFMOs) and to other international organisations	98.7%	90.6%	99.1%	101.4%
2.0.4	Environment and climate action (LIFE)	100.0%	100.0%	98.5%	89.6%
2.0.DAG	Decentralised agencies	100.0%	99.0%	100.0%	99.0%
2.0.OTH	Other actions and measures	0.0%	0.0%	0.0%	0.0%
2.0.PPPA	Pilot projects and preparatory actions	90.9%	90.9%	96.1%	54.2%
2.0.SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	0.0%	0.0%	0.0%	0.0%
Total Heading 2		99.2%	99.2%	98.9%	98.1%

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)	87.2%	86.9%	98.9%	52.1%
3.0.10	Consumer	99.6%	99.6%	95.8%	95.3%
3.0.11	Creative Europe	100.0%	100.5%	99.0%	104.8%
3.0.12	Instrument for Emergency Support within the Union (IES)	99.9%	99.3%	99.7%	99.2%
3.0.2	Internal Security Fund	94.5%	94.1%	99.2%	52.8%
3.0.3	IT systems	100.0%	179.2%	99.3%	167.3%
3.0.4	Justice	99.7%	99.1%	96.7%	87.2%
3.0.5	Rights, Equality and Citizenship	100.0%	101.6%	98.1%	110.4%
3.0.6	Union Civil protection Mechanism	97.4%	92.7%	79.8%	73.0%
3.0.7	Europe for Citizens	99.6%	99.6%	98.6%	98.6%
3.0.8	Food and feed	100.0%	101.1%	99.1%	101.8%
3.0.9	Health	100.0%	100.0%	98.2%	100.5%
3.0.DAG	Decentralised agencies	100.0%	99.3%	99.9%	88.4%
3.0.PPPA	Pilot projects and preparatory actions	98.2%	81.3%	98.8%	69.7%
3.0.SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	100.0%	100.0%	99.4%	92.9%
Total Heading 3		94.2%	94.2%	99.1%	73.1%

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%	100.1%	99.3%	80.2%
4.0.10	Macro-financial Assistance (MFA)	99.7%	87.8%	99.0%	22.5%
4.0.11	Guarantee Fund for External Actions	100.0%	100.0%	100.0%	100.0%
4.0.12	Union Civil Protection Mechanism	98.3%	54.1%	71.2%	35.3%
4.0.13	EU Aid Volunteers initiative (EUAV)	99.8%	79.1%	97.5%	69.9%
4.0.14	European Fund for Sustainable Development (EFSD)	100.0%	0.0%	0.0%	0.0%
4.0.2	European Neighbourhood Instrument (ENI)	100.0%	101.7%	99.7%	83.9%
4.0.3	Development Cooperation Instrument (DCI)	100.0%	99.5%	99.5%	94.4%
4.0.4	Partnership Instrument (PI)	100.0%	103.3%	97.8%	69.7%
4.0.5	European Instrument for Democracy and Human Rights (EIDHR)	100.0%	97.6%	97.8%	92.5%
4.0.6	Instrument contributing to Stability and Peace (IcSP)	100.0%	95.2%	98.1%	86.0%
4.0.7	Humanitarian aid	100.0%	135.4%	99.6%	121.1%
4.0.8	Common Foreign and Security Policy (CFSP)	100.0%	87.6%	99.8%	87.8%
4.0.9	Instrument for Nuclear Safety Cooperation (INSC)	100.0%	82.5%	99.2%	85.9%
4.0.DAG	Decentralised agencies	100.0%	100.0%	100.0%	100.0%
4.0.OTH	Other actions and programmes	99.7%	98.5%	96.9%	68.7%
4.0.PPPA	Pilot projects and preparatory actions	93.9%	88.6%	95.9%	73.5%
4.0.SPEC	Actions financed under the prerogatives of the Commission and specific competences conferred to the Commission	99.7%	99.7%	98.7%	81.7%
Total Heading 4		100.0%	105.4%	96.3%	90.8%

MFF Heading		CA		PA	
		On final budget	On initial budget	On final budget	On initial budget
5.1.1	Pensions	99.7%	100.4%	99.7%	100.4%
5.1.2	European schools	100.0%	99.3%	100.0%	99.3%
5.2.3DAG	Decentralised agencies	0.0%	0.0%	0.0%	0.0%
5.2.3PPPA	Pilot projects and preparatory actions	99.7%	99.7%	53.5%	21.1%
5.2.3X	Commission administrative expenditure	98.9%	98.6%	90.2%	89.9%
Total Heading 5		99.2%	99.2%	93.6%	93.6%
9	Special Instruments	85.6%	235.8%	92.6%	318.3%
TOTAL		99.5%	100.6%	98.8%	92.2%

A.7 RAL-Situation

A.7.1 Summary of Commitments Outstanding

In this report, final outstanding commitments are calculated as follows:

- initial outstanding commitments on 1 January 2017;
- minus payments executed during 2017 on the initial RAL;
- plus new commitments made in 2017;
- minus payments implemented during 2017 on commitments made in 2017;
- minus decommitments made in 2017. This item includes decommitments made against the initial RAL and also cancellations of commitments 2017, which cannot be carried forward, and re-evaluations.

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

MFF Heading	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments	Decommitments 2017	RAL as at 31.12.2017	EUR millions	
							Evolution %	
1a. Competitiveness	35,622	13,887	22,654	7,489	1,324	35,576	-0.1%	
1b. Cohesion	139,316	35,345	60,614	310	3,015	161,260	15.8%	
2. Natural resources	33,947	11,860	60,859	44,882	180	37,883	11.6%	
3. Security and Citizenship	4,167	1,650	4,124	1,217	231	5,194	24.6%	
4. Global Europe	24,974	6,662	11,814	3,131	518	26,478	6.0%	
5. Administration	301	278	5,652	5,294	22	359	19.3%	
SUBTOTAL	238,328	69,681	165,718	62,323	5,291	266,751	11.9%	
9. Special Instruments	0.2	0.1	1,291	1,290	0.0	0.2	36.1%	
GRAND TOTAL	238,328	69,681	167,009	63,613	5,291	266,751	11.9%	

The final outstanding amount reached EUR 266.8 billion in 2017. Given the gap between budgeted commitment and payment appropriations (EUR 23.4 billion) in the adopted budget, an increase was expected. The final increase was, however, higher, reaching EUR 28.8 billion, as a result of:

- the additional commitment appropriations from Amending Budgets 1, 3, 4, 5 and 6 (+ EUR 2,0 billion);
- amending budget 6/2017 that further decreased the level of payment appropriations (+ EUR 7,7 billion);
- the difference in actual implementation (before carryover) of commitment and payment appropriations originating from all types of sources, i.e. voted, carried-over from 2016 and assigned revenue (+ EUR 1,0 billion) and;
- the level of decommitments validated during 2017 (-EUR 5,3 billion).

Most of the 2017 decommitments relate to sub-headings 1b (EUR 3.0 billion), 1a (EUR 1.3 billion) and heading 4 (EUR 0.5 billion), to a lesser extent to headings 2 and 3 (EUR 0.2 billion each). For sub-headings 1a, 1b and heading 4, they are mostly due to the closure of programmes of the 2007-2013 financial framework and the resolution of court cases relating to the 2000-2006 period.

In 2018, the RAL is expected to continue its increasing trend due to the gap between budgeted commitment and payment appropriations (of EUR 15.4 billion). However, since the gap is smaller

compared to 2017, the increase in outstanding commitments by the end of 2018 is expected to settle at a significantly lower rate than in 2017.

A.7.2 Outstanding commitments by Main Programmes

The tables below concentrate on commitments for multi-annual projects (differentiated appropriations) excluding annual expenditure (non-differentiated appropriations) as these do not have a long lasting impact.

The table below shows the breakdown of outstanding commitments by heading and main programme.

	EUR billions				
	RAL amount	As % of RAL prog.	CA voted in the initial budget	As % of 2017 differentiated CA	RAL in years of differentiated CA of the initial budget 2017
Horizon 2020 - Research	13	5.5%	6	5.4%	2.3
Horizon 2020	4	1.7%	3	2.6%	1.4
Financial operations and instruments	3	1.2%	3	2.6%	1.1
Total Sub-heading 1a	35	13.3%	20	19.7%	1.7
European Regional Development Fund and other regional operations	90	37.5%	29	28.1%	3.1
European Social Fund	41	17.2%	13	12.4%	3.2
Cohesion Fund (CF)	24	10.2%	9	8.7%	2.7
Total Sub-heading 1b	161	60.7%	54	51.5%	3.0
Rural development	33	13.7%	14	13.8%	2.3
European Maritime and Fisheries Fund (EMFF)	3	1.3%	1	0.9%	3.5
Environmental policy at Union and international level	1	0.5%	0	0.4%	3.1
Total Heading 2	38	14.2%	16	15.4%	2.3
Asylum and migration	2	1.0%	2	1.6%	1.5
Internal security	2	0.7%	1	1.2%	1.2
Food and feed safety, animal health, animal welfare and plant health	0	0.1%	0	0.2%	1.2
Total Heading 3	5	2.0%	4	4.1%	1.2
Development Cooperation Instrument (DCI)	9	3.6%	3	3.0%	2.8
European Neighbourhood Instrument (ENI)	8	3.2%	2	2.3%	3.2
Enlargement process and strategy	6	2.5%	2	1.7%	3.3
Total Heading 4	26	9.8%	10	9.3%	2.7
Total of the programmes	239	100.0%	88	85.0%	2.7
TOTAL RAL of differentiated appropriations	266				2.7

Outstanding commitments correspond to 2.7 years of commitment appropriations thus remaining in line with the N+2/N+3 reference of the Cohesion policy (sub-heading 1b) and the N+2 reference of Rural Development (heading 2). This figure has increased by 12 % compared to the previous year.

A.7.3 Age Structure of the RAL

EUR millions

	<2007	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Total individual commitments	Total RAL
1a. Competitiveness	5	1	15	73	518	179	510	2 513	1 381	5 342	6 789	12 275	29 600	35 576
1b. Cohesion	829				5	238	634	10 801	2 583	36 626	47 688	60 193	159 597	161 260
2. Natural resources	119		3	3	19	28	62	952	420	5 394	14 539	15 806	37 345	37 883
3. Security and Citizenship			0	1	4	15	37	112	36	221	1 539	2 217	4 182	5 194
4. Global Europe	217	13	14	73	132	74	392	955	1 148	2 508	4 688	7 936	18 151	26 478
5. Administration			0	0	0		0	0	0	2	9	355	366	359
TOTAL	1 169	14	32	150	679	534	1 635	15 335	5 569	50 093	75 251	98 780	249 241	266 751

The outstanding commitments of the current programming period represents 86 %, the previous programming periods, i.e. before 2014, decreased in 2017 from EUR 33 billion to EUR 19 billion. As a consequence, previous programmes will only play a marginal role in the consumption of the 2018 appropriations. Moreover, commitments older than five years without payment for at least two years are flagged and reviewed. Authorising officers have to justify why the commitments have to remain open. The result of the 2018 screening exercise will become available as working document to the draft budget 2019.

**PART B – Implementation of Budget 2017 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

1.1.00 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	21,312	0	0	-5	5	3,195	24,508	22,654	92.4%	20,332	1,846	99.9%
PA	19,321	117	0	653	91	4,188	24,370	21,376	87.7%	18,461	2,965	99.3%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	35,622	13,887	22,654	7,489		1,324		35,576		0%		

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 budget appropriations commitments were almost fully used (99.9 %) and for payments a level of 99.3 % was reached.

Payments in this sub-heading were reinforced by transfers during the year up to a total of EUR 744.0 million. The Global Transfer had the biggest impact on the sub-heading with a net increase of EUR 404.4 million. The provisioning line of the EFSI Guarantee Fund, Completion of nuclear decommissioning assistance, CEF Transport and Galileo were the main programmes benefitting under the Global Transfer. There was also a significant Budgetary Authority transfer (DEC 18/2017), reinforcing ITER by EUR 284 million.

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	2,661	0	0	0	0	39	2,700	2,700	100.0%	2,135	0	100.0%
PA	2,317	0	0	150	0	39	2,506	2,506	100.0%	1,032	0	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	2,460	2,451	2,700	55		0		2,654		8%		

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). *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. The Commission proposed to frontload EUR 150 million in the payment

schedule of budget article 01 04 05 provisioning the EU Guarantee Fund to ensure a sound management of payment ceilings over the MFF period. All appropriations were fully implemented.

EUR millions

1.1.10 Cumulative Programme Table (current MFF 2014-2020 only) representing 99% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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 Final	2,661	2,661	6,145	2,467	3,491	2,654	2,654	100%
2018 Budget	2,038							
2019 Fin. Progr.	187							
2020 Fin. Progr.	173							
TOTAL	8,549							

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	897	0	0	0	148	1,045	929	88.9%	906	116	100.0%
PA	688	3	0	97	65	1,108	895	80.8%	557	212	99.7%
RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017	RAL as at 31.12.2017	Evolution of the RAL				
1,267	738	929	157		1	1,300	3%				

A reinforcement of appropriations on the line related to Galileo contracts was needed, notably in two areas: a) the Ground Segment (mission and control) contracts, and b) the launcher contract. At the request of the Security Accreditation Board (SAB), the scope of activities related to the ground segment contracts had been extended, triggering the implementation of additional security measures and standards, namely in the domain of cyber-security. In addition, further activities had to be undertaken for adapting the Ground Segment architecture for achieving compliance with the consolidated technical specification of the Public Regulation Service (PRS), service agreed with Member States in the course of 2017 and ensuring its timely deployment. All these elements resulted in an increase of the value of the contracts implying additional needs in payment appropriations in 2017. Moreover, there was a need to order earlier than initially foreseen an additional launcher with Arianespace to cover the launch of the first satellites of the batch 3 contract. Therefore, EUR 117 million of payment appropriations were transferred for article 02 05 01 *Developing and providing global satellite-based radio navigation infrastructures and services (Galileo) by 2020*. (EUR 97 million through the so-called "Global Transfer" and EUR 20 million as Commission transfers).

A reinforcement of EUR 39 million in payment appropriations for article 02 05 02 *Providing satellite-based services improving the performance of GPS to gradually cover the whole European Civil Aviation Conference (ECAC) region by 2020 (EGNOS)* was mainly related to the signature of the EGNOS contract for the version 2.4.2, which resulted in higher payments than initially forecasted.

The article 02 05 51 was reinforced by EUR 6 million in payment appropriations due to higher than expected funds request from ESA related to payments for the WP4 (Space segment – Satellites).

The commitment appropriations were implemented at 89 % and payment appropriations were implemented at 81 %. Amounts not implemented mainly refer to assigned revenue and are allowed for carryover to 2018.

EUR millions

1.1.11 Cumulative Programme Table (current MFF 2014-2020 only) representing 97% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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 Final	897	897	4,136	805	2,971	1,165	1,300	90%
2018 Budget	808							
2019 Fin. Progr.	676							
2020 Fin. Progr.	1,199							
TOTAL	6,819							

1.1.12 - International Thermonuclear Experimental Reactor (ITER)

ITER is an international collaborative project (EU, United States, 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	323	0	0	0	0	19	341	323	94.8%	358	18	100.0%
PA	426	0	0	284	14	19	743	724	97.5%	602	19	99.9%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	2,128	668	323	56		0		1,727		-19%		

There was full implementation of budget appropriations after a major transfer of EUR 144 million in payment appropriations to budget item 32 05 01 02 *Construction, operation and exploitation of the ITER facilities - European Joint Undertaking for ITER - Fusion for Energy (F4E)* and a transfer of EUR 140 million to article 32 05 51 *Completion of European Joint Undertaking for ITER - Fusion for Energy (F4E) (2007 to 2013)*. In December, a transfer of EUR 14 million in payment appropriations complemented the additional amounts already agreed by the Budget Authority in September as a result of the speeding up of the ITER project after the revision of the schedule for the construction and operation of ITER in 2016.

With this revision a more proactive project management approach has been introduced in order to recover as much as possible the delays incurred in the past. The Fusion for Energy Joint Undertaking has renegotiated and amended its contracts in view to secure important improvements and acceleration of work. This has resulted in additional payment needs. Construction services and goods contracted were being delivered up to, or even ahead of the schedule and the Fusion for Energy Joint Undertaking was receiving invoices from its suppliers, which needed to be paid promptly. In particular, the following initiatives safeguarding project performance have been taken to keep the project on track:

- Vacuum Vessel: Remedy measures involving the engagement of additional capacity from contractors in Germany, France, Spain and a reinforced coordination through a specialised international management firm. Payments in the second half of the year were needed to accompany the accelerated progress.

- Building project TB-03: This is the part of the building that accumulated in the past serious delays (up to 14 months). The correction measures decided by the Governing Board permitted to recover some of these delays. An extra amount for extension-of-time costs, extra design effort and increased complexity was approved by the Governing Board in February 2017. Given the progress achieved and an improved performance of the contractor, there was a need for additional payments.
- Building project TB-04: This part of the buildings was delayed until a new more efficient partnership was made with the ITER Organisation (IO). It was decided by the Governing Board to continue the design up to the Final Design approval in September 2017. By this date, the new repartition of tasks between F4E and IO was ready and material and accelerated works had to be paid for.

EUR millions

1.1.12 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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 Final	322	322	1,772	388	839	933	1,727	54%
2018 Budget	376							
2019 Fin. Progr.	397							
2020 Fin. Progr.	354							
TOTAL	2,902							

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	607	0	0	0	0	17	625	624	99.9%	602	0	100.0%
PA	697	2	0	0	-60	19	658	655	99.6%	591	3	99.7%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	205	192	624		464		0		174		-15%	

The initial budget for this programme was EUR 607 million in commitment appropriations and EUR 697 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)*. The first budget article was decreased by EUR 6 million in payment appropriation, as the need for the Climate Change service had been revised downwards by ECMWF organisation and the interim payment for the Transatlantic Cable was postponed to 2018. The second budget item was decreased by EUR 54 million as less payment appropriations were needed on the infrastructure side, mainly due to launch dates that were reported for two satellites (the launch of Sentinel 5P finally took place on 13 October 2017 while it was initially planned mid-2016, and the launch of Sentinel 3B is now foreseen in May 2018 instead of December 2017). The costs linked to the launch and operations of both satellites will be incurred at a later stage than initially foreseen. The commitment appropriations were fully implemented and payment appropriations, after being decreased by EUR 60 million, were implemented to 99.7 %.

EUR millions

1.1.13 Cumulative Programme Table (current MFF 2014-2020 only) representing 97% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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	200	205	98%
2017 Budget Final	607	607	2,113	637	1,941	171	174	98%
2018 Budget	630							
2019 Fin. Progr.	877							
2020 Fin. Progr.	646							
TOTAL	4,266							

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	138	0	0	0	0	0	138	138	100.0%	136	0	100.0%
PA	150	0	0	195	9	0	354	354	100.0%	151	0	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	867	353	138		1		0		651		-25%	

Transfer decisions by the Budgetary Authority through the "Global Transfer" more than doubled the amount of payment appropriations. Budget article 32 03 51 *Completion of nuclear decommissioning assistance (2007 to 2013)* was increased by EUR 131 million, a result of a number of activities reaching maturity, requiring higher disbursements than originally foreseen for the Bohunice power plant programme (Slovakia) as well as for the Ignalina power plant programme (Lithuania):

- Bohunice power plant programme (Slovakia): Dismantling and decontamination in the reactor building started. While the insulation materials of the primary circuits were fully removed, the decontamination of the primary circuits was initially hindered by underperformance of the selected contractor. The activity was then assigned to a new contractor, who obtained the new license for the operations of the decontamination equipment in July 2017; only at that point in time the decommissioning operator was in a position to award a high value contract to dismantle large components in the reactor. The start of this key project for the decommissioning of the Bohunice V1 Nuclear Power Plant has generated a higher need for payment appropriations, despite being partly covered by substantial savings from previously completed projects;
- Ignalina power plant programme (Lithuania): Dismantling and decontamination have progressed substantially in the reactor auxiliary buildings. While the Ignalina International Decommissioning Support Fund (IIDSF) has delivered key infrastructure projects and only some residual payments are due, the activity funded through the national agency is increasing as additional key infrastructure projects are tendered. In particular the license for construction of the Near Surface Repository was obtained on 22 May 2017, thus removing a significant source of uncertainty for the payment schedule.

Budget item 32 03 04 01 *Kozloduy power plant programme* was increased by EUR 64 million as payments became eligible in 2017 as the project for the treatment of Wet Solid Radioactive Wastes (phase 2) progressed substantially.

Budgetary commitment and payment appropriations were fully implemented.

EUR millions

1.1.2 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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 Final	138	138	537	93	96	442	651	68%
2018 Budget	141							
2019 Fin. Progr.	144							
2020 Fin. Progr.	147							
TOTAL	969							

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 (H2020) 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	10,346	0	0	78	0	1,828	12,251	11,304	92.3%	10,307	946	100.0%
PA	10,196	71	0	-73	-24	2,689	12,860	10,863	84.5%	10,588	1,981	99.2%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	19,940	7,173	11,304	3,689		460		19,921		0%		

The Global Transfer decreased payments appropriations by EUR 73 million and impacted the following budget items:

- 02 04 02 01 *Leadership in space*: - EUR 34.8 million. The decrease in this budget line is mainly related to the Delegation Agreement with the European Space Agency (ESA) for the Global Navigation Satellite Systems (GNSS) evolution, infrastructure-related Research & Development activities. The ESA contracts with the industry already in place, and to be signed before the end of the year, evolved at a slower pace than originally foreseen and therefore payments to cover pre-financings or intermediate payments were lower than expected.
- 02 04 02 03 *Increasing innovation in small and medium-sized enterprises (SMEs)*: - EUR 7.6 million. The main part of the surplus on this budget line is explained by a call for proposals [H2020-Adhoc-2014-20 (EEN H2020 SGA1)], for which projects ended on 31 December 2016. The assessment of the reports resulted in a reduced payment execution compared to the forecast (reduced amounts and many recoveries due to "under-claiming" by the consortia).
- 02 04 51 *Completion of previous research framework programmes -- Seventh Framework Programme -- EC (2007 to 2013)*: - EUR 4.3 million. The decrease in payment appropriations concerning this completion line reflects mainly the fact that certain beneficiaries submitted cost claims of lower value than initially foreseen.
- 02 04 53 *Completion of Competitiveness and Innovation Framework Programme -- Innovation part (2007-2013)*: - EUR 5.3 million as submitted cost claims were of lower value than initially foreseen.

- 05 09 03 01 *Securing sufficient supplies of safe and high quality food and other bio-based products*. Following the consultation of co-delegated entities implementing Societal Challenge 2 and 5 activities in H2020, the Research Executive Agency (REA) confirmed an additional need of EUR 18 million in payment appropriations. It results mainly from an increase of the pre-financing levels (decided in 2016) for projects selected under the 2017 calls, but also from some updated forecasts for interim payments of projects selected in previous calls.
- 18 05 03 01 *Fostering secure European societies*: - EUR 24.6 million. This surplus is mainly due to the discrepancy between the "average" project used for the forecast (three years/two periods) with the reality of the last call for proposal resulting in many projects having a longer duration and a higher number of reporting periods. This leads technically to a decrease in the amount of pre-financing paid. This decrease was not compensated by increased pre-financing periods. In addition, the Commission observed a relatively low level of implementation for some projects, which was not anticipated in the original forecast.
- 18 05 51 *Completion of previous research framework programmes -- Seventh framework programme -- EC (2007 to 2013)*: - EUR 10.3 million. This surplus is on the one hand due to the extension of duration of some projects which leads to a postponement of final payments. On the other hand there is a relatively low level of implementation, which was not anticipated in the forecast. In the completion of Framework Programme (FP) 7, the Commission is working now with a limited number of remaining projects, some of high value. This makes it difficult to compensate any under-consumption between projects.
- 06 03 03 01 *Achieving a resource-efficient, environmentally-friendly, safe and seamless European transport system*: - EUR 1.7 million. According to the latest forecasts, the payment needs related to the European Local Energy Assistance (ELENA) Fund were lower than initially expected.

In October, commitment appropriations were increased by EUR 78 million. This transfer concerns the reinforcement of the European Local Energy Assistance facility (ELENA). This reinforcement of ELENA ultimately aims at unlocking public and private investments for energy efficiency and renewables in buildings, as a follow up to the 'Clean Energy for All Europeans' Communication of 30 November 2016 (COM(2016)860), where the Commission highlighted the need to accelerate the renovation of buildings and to support the transition to a clean energy building stock.

In this context, the European Investment Bank (EIB) and the Commission are establishing the 'Smart Finance for Smart Buildings Guarantee Facility'. This facility, which aims at providing households with access to tailor-made loans for energy efficiency and renewables projects, rests on three pillars:

- 1) risk-sharing guarantees from the European Structural and Investment Funds (ESIF) and from the European Fund for Strategic Investments (EFSI);
- 2) lending by the EIB; and
- 3) technical assistance to unlock demand for energy refurbishment loans and ensure the take-up of the risk-sharing facility.

The increase of EUR 77.3 million is needed to deliver on the technical assistance pillar of this initiative. The additional appropriations would be used to significantly reinforce the ELENA facility, implemented under a Delegation Agreement with the EIB and so far providing support to public entities, in order to expand support in priority to households in the preparation and implementation of their refurbishment projects (e.g. grants for energy audits and energy performance certificates). To a lesser extent, financial intermediaries and public entities would also receive support to further foster investments in energy efficiency (e.g. creation of "one-stop" shops for home renovation, development of informatics tool to estimate energy savings).

Transfer decisions by the Commission regarding payment appropriations in the amount of EUR 24 million concerned budget article 15 03 05 *European Institute of Innovation and*

Technology (EIT) — integrating the knowledge triangle of higher education, research and innovation, with the funds being directed to 15 02 01 01 Promoting excellence and cooperation in the European education and training area and its relevance to the labour market and 15 04 01 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 and 15 04 02 Culture sub-programme — Supporting cross-border actions and promoting transnational circulation and mobility.

EUR millions

1.1.31 Cumulative Programme Table (current MFF 2014-2020 only) representing 91% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	9.023	9.022		1.326		8.021	19.934	40%
2015 Budget Final	9.539	9.539	18.561	5.176	6.502	12.550	20.427	61%
2016 Budget Final	9.542	9.404	27.970	7.198	13.701	14.672	19.940	74%
2017 Budget Final	10.424	10.269	38.239	8.439	22.139	16.567	19.921	83%
2018 Budget	11.212							
2019 Fin. Progr.	12.162							
2020 Fin. Progr.	13.187							
TOTAL	75.090							

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

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 aims at reinforcing outcomes under the three priorities of H2020: Excellent science, Industrial leadership and Societal challenges.

EUR millions

1.1.32 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	341	0	0	0	0	112	452	357	79.0%	374	95	100.0%
PA	348	20	0	0	-1	152	518	371	71.6%	286	145	94.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	226	106	357		265		14		198		-12%	

The Commission has made an important effort in past years to reduce the RAL (*'Reste à liquider'*) on the completion lines of FP7 and, as a result, the amounts pending to be paid were reduced enormously. Final payments of small amounts dating back from commitments opened in FP7 are very irregular and do not follow any predictable pattern.

Budgetary commitment appropriations were implemented at 79 %, payments at 72 %. 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) representing 95% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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 Final	341	341	1,245	338	1,087	158	198	80%
2018 Budget	356							
2019 Fin. Progr.	373							
2020 Fin. Progr.	397							
TOTAL	2,371							

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	349	0	0	0	0	32	381	376	98.7%	333	5	100.0%
PA	369	2	0	-113	-6	71	324	268	82.9%	240	55	99.1%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	874	209	376		59		74		908		4%	

Payment appropriations on the budget line 01 04 51 *Completion of programmes in the field of small and middle-sized enterprises (SMEs) (prior to 2014)* were decreased by EUR 72 million. This reduction is related to a slower pace of disbursements linked to the evolving market circumstances, but is also the consequence of a lowering of the contractually stipulated new minimum reserve on the trust accounts from EUR 20 million to EUR 10 million as part of the strategy to avoid negative interests on balances.

The Global Transfer, moreover, decreased payment appropriations of article 02 02 02 *Improving access to finance for small and medium-sized enterprises (SMEs) in the form of equity and debt* by EUR 41 million. Concerning the Equity Facility for Growth (EFG), the initial EFG minimum reserve of EUR 30 million was temporarily reduced to EUR 10 million in 2016 in order to minimise negative interest incurred on EUR cash balances. This decision was reviewed prior to the January 2017 disbursement forecast and it was decided to maintain the EFG minimum reserve at EUR 10 million as no new elements in favour of an increase of the reserve came up. The contribution of the COSME EFG towards the Pan-European Venture Capital Fund(s)-of-Funds (FoF) (EUR 100 million) will only start to be disbursed as of 2018 as the selection procedure of the F-o-F manager(s) was expected to be finalised later in 2017. Concerning the Loan Guarantee Facility (LGF), three GBP transactions foreseen in the initial January 2017 pipeline report for an estimated amount of around EUR 13 million were no longer included in the August 2017 pipeline report.

EUR millions

1.1.4 Cumulative Programme Table (current MFF 2014-2020 only) representing 93% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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	447	874	51%
2017 Budget Final	349	349	1,219	226	646	570	908	63%
2018 Budget	354							
2019 Fin. Progr.	362							
2020 Fin. Progr.	421							
TOTAL	2,357							

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	2,064	0	0	0	6	388	2,458	2,263	92.1%	1,982	195	100.0%
PA	1,887	7	0	17	23	441	2,375	2,153	90.6%	2,048	222	99.6%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	652	258	2,263	1,895		59		704		8%		

In March, a first transfer of EUR 6 million, both in commitment and payment appropriations was made by the Commission for budget article 15 02 03 *Developing the European dimension in sport* to cover the activity « European Special Olympics Winter Games ».

Transfer decisions by the Budgetary Authority through the "Global Transfer" in September increased the payment appropriations for budget item 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* by EUR 17 million. The increase was needed for mobility - decentralised actions managed by National Agencies, confirming the sustained levels of implementation of the programme. Despite the internal redeployment and using the totality of estimated internal assigned revenues, additional payments were needed to meet forecasted obligations by the end of the year.

In November, taking into account the calendar of payments for each budget line and the reinforcement already allowed through the Global Transfer, the Commission transferred EUR 16 million in payment appropriations to budget item 15 02 01 01.

EUR millions

1.1.5 Cumulative Programme Table (current MFF 2014-2020 only) representing 91% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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	437	652	67%
2017 Budget Final	2,070	2,070	6,972	1,920	6,378	587	704	83%
2018 Budget	2,357							
2019 Fin. Progr.	2,658							
2020 Fin. Progr.	2,990							
TOTAL	14,977							

1.1.6 - Employment and Social Innovation (EaSI)

The Employment and Social innovation (EaSI) programme supports employment and social policies across the EU. The programme targets 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.

EUR millions

1.1.6 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	136	0	0	0	0	10	146	138	94.3%	126	7	99.4%
PA	97	2	0	-7	-1	10	102	92	90.0%	138	8	95.6%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	187	61	138		30		10		222		19%	

The launch of the Employment and Social Innovation funded Instrument was delayed to 2018 due to protracted negotiations with the European Investment Fund (EIF). As a result, payment appropriations for budget item 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* decreased by EUR 7 million through the End-of-year Transfer.

EUR millions

1.1.6 Cumulative Programme Table (current MFF 2014-2020 only) representing 98% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	123	118		15		103	187	55%
2015 Budget Final	129	127	245	53	68	185	212	82%
2016 Budget Final	127	123	368	122	190	168	187	90%
2017 Budget Final	136	135	503	85	275	209	222	94%
2018 Budget	132							
2019 Fin. Progr.	136							
2020 Fin. Progr.	140							
TOTAL	922							

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

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	137	0	0	7	0	5	149	145	97.3%	128	4	100.0%
PA	117	5	0	0	0	5	127	119	93.9%	120	4	96.8%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	141	82	145	38		8		159		13%		

The programme *Customs 2020* was reinforced by EUR 7 million in commitment appropriations. The additional appropriations transferred to Customs 2020 budget line allowed to frontload the Information Technology Service Management as to extend the duration of the IT operation services until April 2019. These new systems will contribute to reinforce swifter customs procedures for compliant and trustworthy economic operators (AEO), and will also protect the flow of goods transiting or moving in and out of the Union and safeguard the financial and economic interests of the Union and of the Member States, as well as the safety and security requirements according to the resolution of the Parliament on tackling the challenges of Union Customs Code (UCC) implementation adopted in January 2017.

There were no reinforcements in payment appropriations. Commitment appropriations were almost fully implemented at 100 % and payment appropriations were implemented to 97 %.

EUR millions

1.1.7 Cumulative Programme Table (current MFF 2014-2020 only) representing 83% of the detailed heading in terms of actual commitments 2017									
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF	
2014 Budget Final	117	97		17		81	137	59%	
2015 Budget Final	121	100	197	70	87	111	141	78%	
2016 Budget Final	125	104	301	96	183	117	141	83%	
2017 Budget Final	143	121	422	96	278	143	159	90%	
2018 Budget	134								
2019 Fin. Progr.	134								
2020 Fin. Progr.	132								
TOTAL	907								

1.1.8X - Connecting Europe Facility (CEF)

The Connecting Europe Facility (CEF) 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	2,547	0	0	-78	1	124	2,593	2,499	96.3%	2,179	93	99.8%
PA	1,212	4	0	131	53	107	1,506	1,460	96.9%	1,193	44	99.7%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	5,336	1,164	2,499	296		663		5,711	7%			

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

1.1.81 - Energy

EUR millions

1.1.81 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	700	0	0	-77	0	1	623	622	99.8%	499	0	99.8%
PA	123	2	0	0	-40	0	85	83	97.4%	143	1	97.4%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	1,140	77	622	6		1		1,678	47%			

The estimated needs for energy projects under the CEF Debt Instrument, the main financial instrument of the Connecting Europe Facility (CEF), were limited. The pipeline of potential projects for the CEF Debt Instrument was reduced as a consequence of the success and sheer size of the European Fund for Strategic Investments (EFSI). As a consequence, a certain number of energy projects initially intended for the CEF Debt Instrument were indeed transferred to EFSI, due to the attractiveness of the new instrument for the market. For those reasons, commitment appropriations of budget item 32 02 01 04 *Creating an environment more conducive to private investment for energy projects* were decrease by EUR 77 million.

As the “TANAP gas pipeline”- project was postponed to 2018, payment appropriations of budget item 32 02 01 04 *Creating an environment more conducive to private investment for energy projects*, could be transferred to other programs in December.

Other items were decreased by EUR 12 million as an action was not yet signed and a decision was made to postpone the pre-financing payment to 2018 (still within the time limit for the payment), and on the basis of last invoices received for FP7, the amount to be paid in 2017 would be lower than availabilities on the budget line.

1.1.82 - Transport

EUR millions

1.1.82 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	1,723	0	0	-1	0	120	1,843	1,753	95.2%	1,489	89	100.0%
PA	971	2	0	185	94	103	1,354	1,311	96.8%	1,004	43	99.8%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	3,892	1,022	1,753	289		661		3,673	-6%			

The Global Transfer increased payments appropriations by EUR 186 million and impacted the following budget items: 06 02 01 01 *Removing bottlenecks, enhancing rail interoperability, bridging missing links and improving cross-border sections* (+EUR 100 million), 06 02 01 02 *Ensuring sustainable and efficient transport systems* (+EUR 5 million) and 06 02 01 03 *Optimising the integration and interconnection of transport modes and enhancing interoperability* (+EUR 81 million). The first pre-financing payments had to be paid to the actions selected under the 2016 calls

for proposals. The grant agreements were signed in November and the resulting pre-financing payment needed to be made within 30 days.

Commission transfers most notably increased payments appropriations of budget article 06 02 51 *Completion of trans-European networks programme* by EUR 62 million. This additional need results from the fact that the majority of the TEN-T payment claims were submitted end of 2016/beginning of 2017, which triggered the payment in 2017 and initially a more equal distribution of the payments was expected between the years 2016 and 2017.

1.1.83 - Information and Communications Technology (ICT)

	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	124	0	0	0	1	3	128	124	96.6%	192	4	96.7%
PA	118	0	0	-54	-1	3	67	66	99.0%	46	1	99.2%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	304	65	124	1		1		360	18%			

Due to delays in the negotiations and the set-up of the CEF Broadband Fund, an equity financial instrument for CEF ICT, projects will only be financed in 2018. Therefore the payment appropriations of article 09 03 02 *Creating an environment more conducive to private investment for telecommunications infrastructure projects - CEF broadband* were decreased by EUR 36 million (Global Transfer) and by EUR 9 million (End-of-year Transfer).

Payment appropriations of article 09 03 03 *Promoting interoperability, sustainable deployment, operation and upgrading of trans-European digital service infrastructures, as well as coordination at European level* were decreased by EUR 5 million (Global Transfer) and by EUR 3 million (End of Year Transfer). This is due to two main factors: the low success of some 2016 calls where pre-financing of the projects is paid in the following year, and the lower-than-anticipated final payments to projects from former calls, where extensions of the duration was requested, postponing their final payment until 2018.

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		13		1,962	4,752	41%
2015 Budget Final	1,435	1,434	3,408	877	890	2,516	4,472	56%
2016 Budget Final	2,134	2,134	5,542	838	1,730	3,811	5,042	71%
2017 Budget Final	2,470	2,448	8,006	924	2,654	5,336	5,711	93%
2018 Budget	2,748							
2019 Fin. Progr.	3,750							
2020 Fin. Progr.	4,111							
TOTAL	19,080							

1.1.9 - Energy Projects to Aid Economic Recovery (EERP)

In November 2008, the Commission put forward a comprehensive European Economic Recovery programme (EERP) in response to the financial crisis affecting Europe. It sets out how Member States and the European Union can coordinate their policies and provide new stimulus to the European economy. 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	0	0	0	0	0	16	16	0	0.0%	0	16	0.0%
PA	110	0	0	0	32	16	157	149	94.4%	189	9	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	694	149	0		0		0		545		-21%	

In December, following a reassessment and after analysis of last cost claims received for EEPB programme, supplementary payment appropriations of EUR 32 million could be released.

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 (EU-OSHA), 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	344	0	0	-7	0	18	356	351	98.7%	327	5	100.0%
PA	336	0	0	-10	-6	18	337	333	98.6%	326	5	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	31	25	351		308		0		49		59%	

Both commitment and payment appropriations were decreased by EUR 5.3 million 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. In addition, as the new EASA basic regulation was still under negotiation between the co-legislators and a new legal base would not enter into force in 2017, EUR 1.2 million in commitment appropriations were released from article 06 02 02 *European Aviation Safety Agency*.

The payment appropriations of budget item 06 02 03 01 *European Maritime Safety Agency* were under-implemented due to delays in implementing a pilot project on cooperation between Coast Guards. They were therefore decreased by EUR 4.6 million and released in the End-of-Year Transfer.

Others

This programme contains pilot projects, preparatory actions and actions financed under the prerogatives of the Commission and specific competences conferred to the Commission.

1a Other* Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	420	0	0	-1	-6	441	854	505	59.2%	437	345	99.1%
PA	371	1	0	-15	-11	348	695	434	62.4%	401	259	99.1%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	614	259	505	175		34		652	6%			

In September, EUR 15 million in payment appropriations could be released from pilot projects and other action by the Global Transfer and a further EUR 5 million was released through Commission transfers.

In March, a transfer of EUR 6 million both in commitment and payment appropriations was made by the Commission from article 15 02 10 *Special Annual Events*

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

1.2.00 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	53,587	0	500	-19	19	6,586	60,673	60,614	99.9%	51,400	51	99.9%
PA	37,201	13	-7,128	-183	-115	7,009	36,797	35,654	96.9%	37,804	1,132	99.9%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	139,316	35,345	60,614	310		3,015		161,260		16%		

For sub-heading 1b, 2017 commitment appropriations reached almost full implementation. The initial budget was increased by EUR 500 million of additional commitment appropriations through Amending Budget (AB) 3/2017 for the Youth Employment Initiative (YEI) as set out by the European Parliament and the Council in their agreement on the 2017 budget. The amendment of the Common Provisions Regulation (CPR) and the re-programming exercise to incorporate the additional appropriations linked to the reinforcement of the YEI were fully completed by the end of 2017.

In addition to the budget, the amount of available assigned revenue (EUR 6.6 billion) in commitment appropriations returned to the relevant programmes and was recommitted. This considerable amount mostly results from the new annual examination and acceptance of accounts procedure in place for the 2014-20 programmes.

Payment claims submitted by Member States continued to be lower (EUR 6.2 billion) than their own forecasts. For 2017, there was no regulatory incentive to accelerate the submission of payment claims due to a relatively low automatic "N+3" de-commitment target.

These factors allowed the redeployment of payment appropriations to other programmes and to the previous programming period. A reduction of EUR 5.9 billion⁴ in payment appropriations was proposed for the European Structural and Investment funds (ESI Funds) under sub-heading 1b in Amending Budget 6/2017. Prior to this, sub-heading 1b payment appropriations had been redeployed in Amending Budget 4/2017, to cover the mobilisation of the EU Solidarity Fund (EUSF) for assistance to Italy due to the 2016 and 2017 earthquakes; and to replenish the negative reserve created by Amending Budget 1/2017 for the EUSF (assistance to the United Kingdom, Cyprus and Portugal). In total, this redeployment represented a reduction by EUR 1.2 billion.

Only payment claims which arrived after 26 December 2017 and; suspended or interrupted claims remained unpaid, meaning that the total unpaid payment claims at year-end stood at EUR 2.3 billion.

For the 2017-13 programmes, 2017 was the first year of closure of operational programmes.

A complete analysis of the implementation 2017 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 2017* expected to be published in May 2018.

⁴ More precisely, EUR 5 890.7 million in the Amending Budget and another EUR 14.3 million in the Global Transfer.

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	26,122	0	0	0	-30	3,405	29,496	29,470	99.9%	24,897	27	100.0%
PA	19,315	0	-5,024	-14	426	3,375	18,078	17,325	95.8%	21,675	753	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	71,813	17,260	29,470	64		1,537		82,421		15%		

There was almost full implementation of commitment appropriations during 2017. Considering the indicative split in B2017 of the additional allocation following Article 7 of MFF between ERDF and ESF, and the final programme modifications, a small decrease of EUR 30 million modified the initial budget for the 2014-2020 programmes.

Assigned revenue, generated by the new annual examination and acceptance procedure returned to the relevant programmes and was recommitted. Remaining payment appropriations from assigned revenue were carried-over automatically to 2018.

Payment appropriations reached an almost full implementation after a decrease in appropriations of EUR 5 billion through AB 4/2017 and AB 6/2017.

Appropriations for the 2007-2013 programmes were increased by a net amount of EUR 1.4 billion.

Detailed information on implementation of ESI Funds as well as the reasons allowing for the reduction of payment appropriations during 2017 can be found in the overview introduction of the MFF Sub-heading 1b earlier in this document.

EUR millions

1.2.11 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017									
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF	
2014 Budget Final	22.847	11.276		679		10.597	61.866	17%	
Transfer*	-5.970								
2015 Budget Final	29.805	29.805	41.080	3.444	4.123	42.558	69.135	62%	
2016 Budget Final	24.752	24.752	65.832	9.317	13.440	57.993	71.813	81%	
2017 Budget Final	26.092	26.092	91.924	11.404	24.844	73.415	82.421	89%	
2018 Budget	26.973								
2019 Fin. Progr.	27.875								
2020 Fin. Progr.	28.762								
TOTAL	181.135								

*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 (ERDF) and from the European Social Fund (ESF).

EUR millions

1.2.12 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	5,627	0	0	0	-15	677	6,289	6,289	100.0%	5,025	0	100.0%
PA	3,314	0	-641	0	-607	542	2,609	2,520	96.6%	1,503	89	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	12,382	2,494	6,289		26		0		16,151		30%	

There was full implementation of commitment appropriations during 2017.

Payment appropriations reached an almost full implementation after a decrease in appropriations of EUR 1.2 billion through AB 4/2017 and AB 6/2017 (EUR 0.6 billion) and transfers (EUR 0.6 billion).

Remaining payment appropriations from assigned revenue generated by the new annual examination and acceptance procedure were carried-over automatically to 2018.

Detailed information on implementation of ESI Funds as well as the reasons allowing for the reduction of payment appropriations during 2017 can be found at the overview introduction of the MFF Sub-heading 1b earlier in this document.

EUR millions

1.2.12 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017									
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF	
2014 Budget Final	4.834	2.874		164		2.710	2.771	98%	
Transfer*	-4.566								
2015 Budget Final	6.501	6.501	9.375	785	949	8.820	8.873	99%	
2016 Budget Final	5.025	5.025	14.400	1.501	2.450	12.344	12.382	100%	
2017 Budget Final	5.613	5.613	20.012	2.067	4.517	16.113	16.151	100%	
2018 Budget	5.733								
2019 Fin. Progr.	5.849								
2020 Fin. Progr.	5.964								
TOTAL	37.953								

*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 ERDF and the ESF.

EUR millions

1.2.13 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	8,251	0	0	0	45	1,095	9,391	9,391	100.0%	7,903	0	100.0%
PA	5,853	0	-867	0	-573	1,259	5,672	5,403	95.3%	4,818	269	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	22,235	5,340	9,391		64		352		25,870		16%	

There was full implementation of commitment appropriations during 2017. Considering the indicative split in the budget 2017 of the additional allocation following Article 7 of MFF between ERDF and ESF, and the final programme modifications, a small reinforcement was processed.

Payment appropriations reached an almost full implementation after a decrease in appropriations of EUR 1.4 billion through AB 4/2017 and AB 6/2017 (EUR 0.9 billion) and transfers (EUR 0.6 billion).

Remaining payment appropriations from assigned revenue generated by the new annual examination and acceptance procedure were carried-over automatically to 2018.

Detailed information on implementation of ESI Funds as well as the reasons allowing for the reduction of payment appropriations during 2017 can be found at the overview introduction of the MFF Sub-heading 1b earlier in this document.

EUR millions

1.2.13 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	7.659	4.793		281		4.512	16.292	28%
Transfer*	-1.338							
2015 Budget Final	9.155	9.155	13.948	1.319	1.600	13.876	19.157	72%
2016 Budget Final	7.900	7.900	21.848	2.502	4.102	19.274	22.235	87%
2017 Budget Final	8.296	8.296	30.145	3.693	7.795	23.960	25.870	93%
2018 Budget	8.472							
2019 Fin. Progr.	8.649							
2020 Fin. Progr.	8.822							
TOTAL	57.615							

*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, which are naturally disadvantaged from a geographical viewpoint (remote, mountainous or sparsely populated areas) as well as outermost areas benefit from specific assistance from the European Regional Development Fund.

EUR millions

1.2.14 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	222	0	0	0	0	29	251	251	100.0%	218	0	100.0%
PA	140	0	0	0	-14	35	161	161	100.0%	85	0	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017	RAL as at 31.12.2017	Evolution of the RAL				
	523	152	251	9		0	613	17%				

There was full implementation of commitment and payment appropriations during 2017.

Being an additional allocation, its implementation follows the rhythm of the main operational ESIF programmes.

EUR millions

1.2.14 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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 Final	222	222	892	126	243	613	613	100%
2018 Budget	226							
2019 Fin. Progr.	231							
2020 Fin. Progr.	236							
TOTAL	1.555							

*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 (CF) 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	9,056	0	0	0	0	1,133	10,189	10,189	100.0%	8,753	0	100.0%
PA	5,981	0	-256	0	1,363	1,260	8,348	8,348	100.0%	7,423	0	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	23,497	8,341	10,189	7		940		24,398		4%		

There was full implementation of both commitment and payment appropriations.

Payment appropriations reached full implementation after a decrease in appropriations of EUR 256 million through AB 1/2017 (EUSF). For the *2007-2013 programmes*, closure payments progressed at a steady pace and several reinforcements were necessary for an amount of EUR 1.2 billion.

Detailed information on implementation of ESI Funds as well as the reasons allowing for the reduction of payment appropriations during 2017 can be found at the overview introduction of the MFF sub-heading 1b earlier in this document.

EUR millions

1.2.15 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	8,919	5,348		204		5,144	23,516	22%
Transfer*	1,827							
2015 Budget Final	11,390	10,935	16,283	1,216	1,420	14,862	22,223	67%
2016 Budget Final	11,109	8,732	25,015	4,191	5,611	19,403	23,497	83%
2017 Budget Final	10,649	10,189	35,204	5,444	11,056	24,148	24,398	99%
2018 Budget	11,049							
2019 Fin. Progr.	11,454							
2020 Fin. Progr.	11,845							
TOTAL	74,589							

*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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	1,940	0	0	0	0	185	2,124	2,101	98.9%	1,049	23	98.8%
PA	969	0	-340	0	-52	53	630	629	99.8%	711	0	99.8%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	2,218	620	2,101	9		176		3,514		58%		

There was almost full implementation of commitment appropriations during 2017. The unused commitment appropriations 2017 have been carried to 2018. This non-automatic carry-over results mainly from the non-submission of a programme under the Cross Border Cooperation for which sub-heading 1b provides a contribution. Following Article 4.7 of CPR and the agreement of the Member States concerned (ES and PT) the remaining ERDF allocation is transferred to the relevant programmes of the concerned Member States.

The implementation of payment appropriations reached almost 100 %. An amount was redeployed for making closure payments related to the 2007-2013 period.

Detailed information on implementation of ESI Funds as well as the reasons allowing for the reduction of payment appropriations during 2017 can be found at the overview introduction of the MFF sub-heading 1b earlier in this document.

EUR millions

1.2.2 Cumulative Programme Table (current MFF 2014-2020 only) representing 91% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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 Final	1,940	1,920	4,029	414	900	3,129	3,514	89%
2018 Budget	1,934							
2019 Fin. Progr.	1,973							
2020 Fin. Progr.	2,012							
TOTAL	10,108							

*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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	216	0	0	-19	19	1	217	209	96.2%	211	1	96.5%
PA	190	13	0	-16	-7	1	180	158	87.5%	179	13	87.9%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	176	57	209		101		8		218		24%	

Article 13 08 01 – Structural Reform Support Programme (SRSP) Operational technical assistance transferred from H1b (ESF, ERDF and CF)

The Structural Reform Support Programme (SRSP) provides support, upon request by a Member State, to strengthen their capacity to prepare and implement growth-enhancing administrative and structural reforms, through assistance for the efficient and effective use of the Union funds. The SRSP entered into force on 20 May 2017⁵ and the implementation could only start in the last

⁵ [Regulation \(EU\) 2017/825 of the European Parliament and of the Council of 17 May 2017 on the establishment of the Structural Reform Support Programme for the period 2017 to 2020 and amending Regulations \(EU\) No 1303/2013 and \(EU\) No 1305/2013- OJ L 129, 19.5.2017, p. 1](#)

quarter of 2017. The full amount of commitment appropriations was committed. The payment needs were revised downwards and substantial transfers were made decreasing the available payment appropriations by EUR 5.3 million or a reduction by 61 % of the initial budget.

Regarding the other items under this sub-heading, implementation of commitment appropriations reached 96 %. During 2017, a minor re-balancing (EUR 7 million) between title 13 to title 4 took place as result of programme modifications.

EUR millions

1.2.31 Cumulative Programme Table (current MFF 2014-2020 only) representing 92% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	193	193		49		144	166	87%
2015 Budget Final	173	173	366	155	204	162	171	94%
2016 Budget Final	211	211	577	177	381	172	176	98%
2017 Budget Final	216	191	768	155	536	201	218	92%
2018 Budget	230							
2019 Fin. Progr.	283							
2020 Fin. Progr.	288							
TOTAL	1.594							

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

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. FEAD complements existing cohesion instruments, in particular the ESF, by providing assistance to those who are too excluded, too far from the labour market to benefit from the activation measures of the ESF.

EUR millions

1.2.4 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	546	0	0	0	0	6	553	552	99.9%	535	0	99.9%
PA	441	0	0	-150	0	6	298	291	97.6%	278	7	99.8%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017	RAL as at 31.12.2017	Evolution of the RAL				
	840	267	552	24		0	1,101	31%				

There was full implementation of commitment appropriations during 2017.

For the payment appropriations, 34 % of the initial budget was redeployed through the End-of-year Transfer allowing an almost complete implementation. The lower than expected execution of payment appropriations is linked to delays in payment claims received from the Member States.

EUR millions

1.2.4 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	502	502		410		92	92	100%
2015 Budget Final	537	537	1.026	46	455	583	583	100%
2016 Budget Final	535	535	1.562	278	733	840	840	100%
2017 Budget Final	546	546	2.107	291	1.024	1.101	1.101	100%
2018 Budget	557							
2019 Fin. Progr.	568							
2020 Fin. Progr.	580							
TOTAL	3.825							

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

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

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

EUR millions

	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	0	0	500	0	0	56	556	556	100.0%	420	0	100.0%
PA	600	0	0	0	-551	476	525	524	99.7%	347	1	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	2,215	523	556	0		0		2,248		1%		

First evaluations⁶ showed significantly improved opportunities for young people who received support from the initiative. Youth unemployment rates have decreased in most Member States but they are still above 2008 (pre financial crisis) levels. Further efforts and support at EU level was necessary. Therefore, the European Parliament and the Council invited the Commission, in their agreement on the budget 2017⁷, "to propose an amending budget in 2017 in order to provide EUR 500 million for the YEI in 2017 financed by the Global Margin for Commitments, as soon as the technical adjustment foreseen in article 6 of the MFF Regulation⁸ is adopted."

By means of the Amending Budget 3/2017, this allocation of EUR 500 million in commitment appropriations, was adopted. This reinforcement of YEI was financed from the Global Margin for Commitments and was fully implemented.

No additional payment appropriations were foreseen as to absorb this supplementary allocation, the YEI operational programmes had to be revised. These amendments were completed before the end of the year.

EUR millions

Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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	1.505	3.079	1.035	1.069	2.142	2.142	100%
2016 Budget Final	0	0	3.079	347	1.416	2.215	2.215	100%
2017 Budget Final	500	500	3.579	49	1.465	2.248	2.248	100%
2018 Budget	350							
2019 Fin. Progr.	233							
2020 Fin. Progr.	117							
TOTAL	4.411							

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

⁶ Communication from the Commission to the European Parliament, the European Council, the Council, the European economic and social committee and the Committee of the Regions "The Youth Guarantee and Youth Employment Initiative three years on" COM(2016) 646 final, 8.10.2016.

⁷ European Parliament legislative resolution of 1 December 2016 on the joint text on the draft general budget of the European Union for the financial year 2017 approved by the Conciliation Committee under the budgetary procedure (14635/2016 – C8-0470/2016 – 2016/2047(BUD)).

⁸ Council Regulation (EU, Euratom) No 1311/2013 of 2 December 2013 laying down the multiannual financial framework for the years 2014-2020.

1.2.6 - Contribution from the Cohesion Fund to CEF

EUR millions

1.2.6 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	1,593	0	0	0	0	0	1,593	1,593	100.0%	2,377	0	100.0%
PA	383	0	0	0	-93	2	292	291	99.9%	778	0	99.9%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	3,402	286	1,593	5		0		4,704		38%		

There was full implementation of commitment appropriations and very close to full implementation of payment appropriations during 2017.

Payment appropriations were decreased by almost 25 % compared to the estimated amount when preparing the budget and redeployed inside the Connecting Europe Facility (CEF) of sub-heading 1a. This lower execution was mainly due to the slower progress than expected for the 2014 and 2015 actions affecting further, in a negative way, pre-financing on 2016 actions and the interim payments to be authorised during the year 2017.

EUR millions

1.2.6 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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 Final	1.593	1.593	6.170	290	1.460	4.704	4.704	100%
2018 Budget	1.655							
2019 Fin. Progr.	1.700							
2020 Fin. Progr.	1.781							
TOTAL								
*2014 non-used allocation transferred to subsequent years on the basis of art 19 of the MFF Regulation.								

Others

This programme contains pilot projects and preparatory actions.

EUR millions

1b Other* Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	13	0	0	0	0	0	13	13	99.8%	13	0	99.9%
PA	14	0	0	-3	-6	0	5	5	96.2%	7	0	96.4%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	15	5	13	0		1		22		49%		
*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 almost full implementation of commitment appropriations. Regarding payment appropriations, implementation reached 96 % of the available budget. The initial budget was reduced to almost 33 % of the voted budget because of delays in implementation.

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

2.0.00 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	58,584	433	-15	-5	5	3,804	62,806	60,859	96.9%	64,547	1,920	99.2%
PA	54,914	635	-793	343	3	3,473	58,575	56,743	96.9%	57,412	1,806	98.9%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017	RAL as at 31.12.2017		Evolution of the RAL		
	33,947	11,860	60,859		44,882		180	37,883		12%		

This heading recorded almost full implementation in 2017 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 96.9 % following a small reduction through Amending Budget (AB) 6/2017.

Implementation of payment appropriations was close to 97 % after a net decrease of EUR 447 million by means of amending budgets and several transfers during the year.

In addition, from the available assigned revenue appropriations of EUR 3.8 billion in commitments (EUR 3.5 billion in payments) EUR 2.2 billion have been used while the remaining EUR 1.1 billion have been carried over to 2018. An amount of EUR 129 million in payment appropriations remained unused.

2017 was the first year for the annual examination and acceptance of accounts procedure applied to EMFF and resulted in an amount of EUR 133 million inscribed as reimbursement of advances, both commitment and payment appropriations. Out of this amount, the full amount of commitment appropriations were recommitted and returned to the Operational programmes while EUR 129 million of payment appropriations was carried to 2018 as assigned revenue.

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	42,613	433	-2	0	0	2,786	45,830	44,759	97.7%	44,285	1,054	98.9%
PA	42,563	630	-2	-3	0	2,786	45,975	44,695	97.2%	44,084	1,259	98.7%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017	RAL as at 31.12.2017		Evolution of the RAL		
	247	211	44,759		44,484		2	309		25%		

Implementation of commitment appropriations, excluding assigned revenue, reached almost 99 % following minor decreases through AB 6/2017. From the end-year surplus of EUR 460.6 million appropriations of EUR 450.5 million have been carried over to 2018. Implementation of payment appropriations was 98.7 % following a net decrease through transfers of EUR 3 million during the year. From the end-year surplus of EUR 566.3 million appropriations of EUR 553.9 million have been carried over to 2018. In addition, from available assigned revenue appropriations of EUR 2.8 billion, in both commitments and payments, EUR 2.2 billion have been used during 2017 and EUR 0.6 billion have been carried over to 2018.

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 450.5 million of non-committed appropriations was transferred from Article 05 03 10 – *Reserve for crisis in the agricultural sector*, to Article 05 03 09 – *Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline* and was carried over to 2018 and will allow reimbursement of beneficiaries of direct payments who are subject to financial discipline in 2018.

During 2017, the application of the above mentioned regulation allowed the reimbursement of beneficiaries of direct payments subject to financial discipline in 2017 up to an amount of EUR 425.6 million.

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

EUR millions

2.0.10 Implementation Table - Chapter: 05 02												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	2,807	0	0	0	0	400	3,207	3,001	93.6%	3,154	204	99.9%
PA	2,766	9	0	-2	0	400	3,174	2,953	93.0%	3,131	216	99.4%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	31	11	3,001	2,942		0		79	189%			

Article 05 02 06 – Olive oil

The under-execution by nearly 8 % of the adopted budget was due to the lower expenditure incurred by one Member State for the 2016/2017 and the 2017/2018 work programmes of quality improvement measures.

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 by 6% than the needs foreseen in the 2017 budget. The under-execution was spread over the four budget items of this sector including Producer organisations (accounting for half of the amount) and School fruit scheme.

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

For both Promotion measures, the execution of payment appropriations was lower than initially foreseen:

- regarding the programmes decided by the Commission, Member States incurred less payments than foreseen;
- regarding the direct payments by the Union, one of the beneficiaries renounced the initially foreseen pre-financing payment.

In total an amount of EUR 14.9 million in payment appropriations was made available through several transfers.

Article 05 02 11 – Other plant products/measures

The under-execution of less than 1 % was mainly due to POSEI-market measures.

Article 05 02 12 – Milk and milk products

Under-execution is noticed for all aid schemes within this budget article. Of the EUR 150 million budgeted for the Milk production reduction scheme, EUR 108.8 million have been spent. The full EUR 350 million for the exceptional adjustment aid was budgeted under this article in item 05 02 12 99 – other measures (milk and milk products). However, Member States declared EUR 268.9 million of expenditure for this scheme under the milk sector, while they also used EUR 54 million of this aid for farmers in other livestock sectors (article 05 02 13). Budget transfers were made in order to cover the expenditure declared in other articles (see articles 05 02 13, 14 and 15).

Article 05 02 13 – Beef and veal

The over-execution for this article is due to the exceptional adjustment aid of which EUR 23.6 million were spent for beef and veal.

Article 05 02 14 – Sheep and goat

The over-execution for this article is due to the exceptional adjustment aid of which EUR 3.5 million were spent for sheep and goat.

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

The over-execution was partly due to the exceptional adjustment aid for an amount of EUR 26.9 million for pig meat. Moreover, France has declared expenditure for the exceptional support measures for poultry (EUR 29.9 million), which was not foreseen in budget 2017.

Chapter 05 03 - Direct Payments

EUR millions

2.0.10 Implementation Table - Chapter: 05 03												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	39,662	433	0	0	-67	2,386	42,414	41,551	98.0%	40,984	850	98.8%
PA	39,662	608	0	0	-67	2,386	42,590	41,551	97.6%	40,809	1,025	98.7%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	175	175	41,551		41,376		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 available appropriations which include assigned revenue.

Article 05 03 01 – Decoupled direct payments

When taking into account the assigned revenue allocated to this article, the payments are only 0.4 % lower than the total budget.

The under-execution for the single area payment scheme (SAPS) and for the basic payment scheme (BPS) as well as the over-execution for the payment for agricultural practices beneficial for the climate and the environment ("Greening") are relatively small compared to the budget (within 1 % variance). The payment for young farmers' scheme was significantly under-implemented.

Article 05 03 02 – Other direct payments

The under-execution for this budget article concerns mainly the small farmers' scheme, the voluntary coupled support scheme and the crop-specific payment for cotton.

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	14,366	0	-2	-5	5	862	15,226	14,360	94.3%	18,683	861	100.0%
PA	11,208	1	-780	563	2	532	11,527	11,113	96.4%	12,370	412	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	29,641	10,928	14,360	185		145		32,742	10%			

Article 05 04 05 – Rural development programmes 2007-2013

No commitment appropriations were foreseen in the 2017 budget for the programming period 2007-2013. For payments, implementation attained EUR 43.1 million. EUR 26.6 million was paid from the voted budget and EUR 16.5 million was paid from the assigned revenue. The voted budget for 2017 amounted to EUR 1.28 billion and it was meant for the closure of the programmes. However, as the bulk of the 92 programmes have been closed and paid in 2016, faster than anticipated, therefore EUR 780 million was made available in the Amending budget 6/2017 and EUR 473.2 million was transferred for the new programming period EAFRD 2014-2020.

Article 05 04 60 – Rural development programmes 2014-2020

For commitments, the implementation attained EUR 14.4 billion, which represents 100 % of the appropriations available in 2017.

As regards the payment appropriations, the implementation amounted to EUR 11.1 billion, which represents 112 % of the appropriations from the voted budget. The higher than expected claims sent by Member States for the third quarter 2017 required a reinforcement of the budget item 05 04 60 01 *Promoting sustainable rural development, a more territorially and environmentally balanced, climate friendly and innovative Union agricultural sector* by the transfer (EUR 476.2 million) from the technical assistance and from the EAFRD 2007-2013 as well as in

the framework of the end-of-the-year transfer (EUR 567.7 million). In addition to that, EUR 105.9 million was paid from the assigned revenue.

Article 13 08 02 – Structural Reform Support Programme (SRSP) Operational technical assistance transferred from H2 (EAFRD)

The Structural Reform Support Programme (SRSP) provides support, upon request by a Member State, to strengthen their capacity to prepare and implement growth-enhancing administrative and structural reforms, through assistance for the efficient and effective use of the Union funds. The SRSP entered into force on 20 May 2017 and the implementation could only start in the last quarter of 2017. The full amount of commitment appropriations was committed. The payment appropriations were revised downwards and EUR 2 million were released by means of the Global Transfer and the End-of-year Transfer.

EUR millions

2.0.20 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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	18,166	21,476	5,265	5,495	17,949	24,643	73%
2016 Budget Final	18,676	18,675	40,151	7,827	13,322	28,795	29,641	97%
2017 Budget Final	14,364	14,360	54,511	10,964	24,286	32,117	32,742	98%
2018 Budget	14,381							
2019 Fin. Progr.	14,330							
2020 Fin. Progr.	14,333							
TOTAL	99,540							

*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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	912	0	0	0	0	133	1,045	1,042	99.8%	888	0	99.7%
PA	577	0	0	-180	-12	133	519	389	74.9%	416	130	99.6%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments			Decommitments 2017	RAL as at 31.12.2017	Evolution of the RAL			
	2,595	374	1,042	14			30	3,218	24%			

Regarding the EMFF under shared management, the main decrease (EUR 162.4 million) of payment appropriations took place on the EMFF operational line. By the end of 2017, only 21 Member States had designated their authorities, which is a prerequisite for submitting payment claims to the Commission. As a consequence lower than expected claims have been submitted and paid. In addition, in-depth analysis of revised forecasts lowered the initial level of expected claims to be received by the end of the year. Moreover, in 2017, there was not a direct incentive to submit payment claims as the "N+3" targets to avoid automatic de-commitments were very low.

2017 was also the first year of the new annual examination and acceptance of accounts procedure applied to all ESI Funds including EMFF. This exercise generated EUR 133 million both in commitment and payment appropriations for the recovery of the 2016 Annual Prefinancing as assigned revenue. As foreseen by the legal base, these commitment appropriations were immediately returned to the programmes and re-committed. Regarding the payment appropriations, the unspent amount was carried over to 2018.

Regarding the EMFF under direct management, the major reduction of EUR 10.9 million on budget item 11 06 62 02 *Control and enforcement* was due to the lack of payments to be made in 2017 for the joint purchase/chartering of control means, as well as lower needs for payments against outstanding commitments for the 2007-2013 control programmes.

Regarding completion of the former European Fisheries Fund, following the deadline for the submission of documents by end of March 2017, the closure process of operational programmes is on-going. The closure of programmes does not always lead to a final payment but can entail the recovery of funds.

EUR millions

2.0.31 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	861	90		7		83	1.548	5%
Transfer*	-741							
2015 Budget Final	623	622	1.712	172	179	1.561	2.170	72%
2016 Budget Final	891	888	2.600	229	408	2.161	2.595	83%
2017 Budget Final	912	909	3.509	370	778	2.833	3.218	88%
2018 Budget	933							
2019 Fin. Progr.	942							
2020 Fin. Progr.	960							
TOTAL	6.382							

*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 (SPFAs) 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	138	0	-11	0	0	2	129	128	98.8%	134	0	98.7%
PA	133	0	-11	0	14	2	139	137	99.1%	123	0	99.1%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017	RAL as at 31.12.2017	Evolution of the RAL				
	31	22	128	115		0	21	-32%				

The presentation of the initial budget in the above table also includes the corresponding appropriations in the reserves (EUR 14.8 million on article 40 02 41).

For 2017, commitment appropriations were reinforced by EUR 2.4 million (from the reserve) and payment appropriations by EUR 16.8 million (EUR 3.2 million from the reserve and the remainder through transfers). These reinforcements were needed to cover costs for the following fisheries partnership agreements or/and their implementation:

- Islamic Republic of Mauritania: EUR 2.5 million both in commitment and payment appropriations;
- Republic of Cap Verde: EUR 2.4 million in commitment and EUR 3.2 million in payment appropriations;

- Republic of Mauritius: EUR 0.6 million in commitment appropriations and EUR 0.2 million in payment appropriations;
- Republic of Seychelles: EUR 0.4 million both in commitment and payment appropriations;
- Republic of Kiribati: EUR 0.13 million both in commitment and payment appropriations.

However, appropriations in the reserve were reduced through AB 6/2017 by EUR 11.2 million in commitment appropriations and EUR 10.4 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 Environment and Climate Action Programme (LIFE) 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.

2.0.4 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	494	0	0	0	0	10	504	500	99.2%	465	4	100.0%
PA	364	4	0	-33	0	8	343	337	98.3%	329	5	98.5%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	1,404	315	500	23		2		1,564	11%			

The main adjustments concerned the decrease of payment appropriations, through several transfers, for articles 07 02 03 *Supporting better environmental governance and information at all levels* (EUR 11.3 million or -23 %), 34 02 01 *Reducing Union greenhouse gas emissions* (EUR 13.8 million or -31 %) and 34 02 02 *Increasing the resilience of the Union to climate change* (EUR 4.7 million or -24 %).

For the "Environment" aspects of the LIFE programme, implementation is slower than foreseen and a number of beneficiaries have not yet consumed the first pre-financing related to the integrated projects and preparatory actions. This affects the second pre-financings, which could not yet be paid out as foreseen in 2017.

For the "Climate" aspects of the LIFE programme, the European Investment Bank revised its latest forecast of payments for the financial instrument Private Finance for Energy Efficiency (PF4EE), downwards by more than 20 % compared to the estimates on which the 2017 budget request was prepared.

Furthermore, at the end of 2016 payments had been anticipated: available funding was used for the first pre-financing payments for 2016/2017 operating grants of this two year period. In addition, implementation of procurement contracts and action grants was delayed. As a consequence, the payment needs foreseen for budget 2017 had to be revised downwards for the whole LIFE programme.

EUR millions

2.0.4 Cumulative Programme Table (current MFF 2014-2020 only) representing 99% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	403	402		20		382	1.175	33%
2015 Budget Final	435	434	837	150	170	667	1.270	52%
2016 Budget Final	463	463	1.300	174	344	939	1.404	67%
2017 Budget Final	494	494	1.793	225	569	1.208	1.564	77%
2018 Budget	523							
2019 Fin. Progr.	554							
2020 Fin. Progr.	580							
TOTAL	3.452							

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

Decentralised Agencies

EUR millions

2.0.DAG Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	55	0	-1	0	0	10	65	64	98.6%	53	1	100.0%
PA	55	0	-1	0	0	10	65	64	98.6%	53	1	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments			Decommitments 2017	RAL as at 31.12.2017	Evolution of the RAL			
	3	3	64	61			0	3	0%			

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

The fee income from industry of the Biocides activities of the European Chemicals Agency (ECHA) in Helsinki was higher than initially estimated. As a result, the contribution from the EU budget could be reduced accordingly by EUR 0.6 million, in both commitment and payment appropriations.

Regarding the European Fisheries Control Agency (EFCA), it is important to mention that the budget 2017 has almost doubled compared to budget 2016. This increase takes into account additional tasks for EFCA subsequent to new legislative proposals concerning the Borders Package⁹, which have impacted the Agency from 2017 onwards.

Others

This programme contains pilot projects, preparatory actions and actions financed under the prerogatives of the Commission and specific competences conferred to the Commission.

⁹ COM(2015) 671, 15.12.2015.

2 Other* Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	8	0	0	0	0	0	8	7	90.3%	38	0	90.9%
PA	13	0	0	-4	-1	0	8	7	93.8%	36	0	94.2%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	27	7	7		0		1		26		-3%	

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

The "Other Actions and Measures" include 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".

For the dairy products distribution as urgent response to humanitarian crises, no appropriations were inscribed nor executed for 2017. The final payment for the grant agreement concluded in 2016 will take place in 2018.

The small amount of payment appropriations (EUR 153 000) carried from 2016 to 2017 for the Union participation at the 'Feeding the Planet - Energy for Life' World Exposition remained unused. Although it was expected to reach an agreement in 2017 with the service provider on this small amount of the final invoice, it was not concluded.

Through the Global Transfer and the End-of-year Transfer, around EUR 4 million of payment appropriations were redeployed from several Preparatory Actions and Pilot Projects for which the payment requirements for 2017 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

3.0.00 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	4,284	0	0	-40	40	188	4,472	4,124	92.2%	4,336	345	94.2%
PA	3,787	11	-563	-438	7	189	2,994	2,867	95.8%	3,077	115	99.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	4,167	1,650	4,124	1,217		231		5,194		25%		

Heading 3 commitment appropriations were essentially fully implemented. However, the payment appropriations of this heading did have to be reduced, through Amending Budgets 5/2017 and 6/2017 (EUR 562 million) and transfers amounting to EUR 438 million. This was mainly due to the delays which occurred in the start-up of the national programmes for the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF), and also because of the delayed adoption of the Entry-Exit System Regulation. For the same reason EUR 40.0 million of commitment appropriations were carried-over to 2018.

3.0.1 - Asylum, Migration and Integration Fund (AMIF)

The Asylum, Migration and Integration Fund (AMIF) 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	1,620	0	0	0	-6	46	1,661	1,422	85.6%	1,810	239	87.2%
PA	1,182	2	-433	-99	-28	45	671	631	94.1%	1,006	34	98.9%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	1,734	582	1,422	49		77		2,447		41%		

The implementation in commitments was impacted by the late adoption of several national programmes which will be committed in early 2018 on the amounts carried over. Implementation of payment appropriations is at a high level.

During the year, commitment appropriations were on one hand decreased by EUR 13.8 million in order to meet urgent needs in the European Asylum Support Office (EASO) agency. On the other hand, an increase of EUR 8 million was needed to commit for emergency assistance projects.

Payment appropriations were substantially decreased by amending budgets and transfers.

The Commission experienced under-implementation in payments within the Asylum, Migration and Integration Fund. Some delays encountered in the start-up of the programmes caused by the late adoption of the legal bases, and therefore a delay in programming, and in the designation of national authorities, are the main cause of this situation. Moreover, the pace of implementation of the two relocation schemes under AMIF was slower than expected leading to a lower declaration of expenditure in the annual accounts of the Member States at the end of March 2017. The amount of payment appropriations available under heading 3 was therefore reduced through amending budgets

5 and 6 by the amount of EUR 433 million. At the moment of the establishment of the general budget 2017, it was not possible to take this into account. However, progress is being made with the implementation of the programmes on the ground: the lower than expected declaration of payments by the Member States does not necessarily reflect the expenditure incurred by the beneficiaries.

Transfers mainly reduced appropriations foreseen for closures of legacy programs. The Commission was able to carry out important closure payments for the 2007-2013 programmes still in 2016. Consequently, these appropriations could be released in 2017, while sufficient appropriations remained on the line to cover the needs until the end of the year. Furthermore, EUR 45.0 million foreseen for the EU Trust Fund for stability and addressing root causes of irregular migration and displaced people in Africa could be released as they are only needed in 2018, because contributions from Member States cover the remaining needs for 2017.

EUR millions

3.0.1 Cumulative Programme Table (current MFF 2014-2020 only) representing 99% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	403	45		5		39	689	6%
Transfer*	-173							
2015 Budget Final	623	623	667	268	274	578	980	59%
2016 Budget Final	1.799	1.799	2.466	889	1.163	1.487	1.734	86%
2017 Budget Final	1.614	1.408	3.874	570	1.733	2.325	2.447	95%
2018 Budget	719							
2019 Fin. Progr.	946							
2020 Fin. Progr.	956							
TOTAL	6.888							

*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 (ISF) 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	739	0	0	-40	36	61	796	730	91.6%	741	66	94.5%
PA	748	2	-130	-230	10	60	460	433	94.1%	480	26	99.2%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments			Decommitments 2017	RAL as at 31.12.2017	Evolution of the RAL			
	1,191	421	730	12			68	1,420	19%			

The implementation of both commitment and payment appropriations reached high levels.

The Regulation establishing the Entry-Exit System was expected to enter into force in November 2017, following the political agreement reached in July. Consequently, the Commission carried forward the commitment appropriations (amounting to EUR 40 million) which were in reserve, in accordance with Article 13 2(b) of the Financial Regulation. The related payment appropriations (EUR 28 million) were proposed to be released (Amending Budget 6/2017).

Moreover, the implementation for payments in the Internal Security Fund (ISF) – Borders experienced similar problems to those explained for the Asylum and Migration Fund due to knock-on effects of the late programme adoption. This led to several reductions in payment appropriations through amending budget 6 (EUR 102.5 million) and transfers (EUR 230 million).

The funding requests for the Draft Budget 2017 were calculated as an estimate based on past implementation of programmes under similar funding instruments. The accounts for the period

from 16 October 2015 to 15 October 2016 were submitted by the Member States by 15 February 2017 (or by 1 March 2017), but the declared payments were lower than the estimates. The level of payments reported by Member States to the Commission by March 2017 did not provide the full picture of the rate of implementation of the national programmes on the ground. While the projects may be in full implementation, payments to beneficiaries might only be declared at the end of such projects, after the necessary controls have been completed. Consequently, the submission of national accounts could not include all on-going projects until national authorities (Responsible authority and Audit authority) prove the full eligibility of the expenses submitted. Due to this cautious approach of some Member States, the information provided does not necessarily equal the level of expenditure incurred by beneficiaries for the reporting period. On this basis, EUR 80 million were released.

In new funding instruments such as the Internal Security Fund (ISF) - Police, the beneficiaries (mainly, State bodies such as police forces) are new to the process and are still in a capacity building stage, therefore delays in implementation occurred. This resulted in EUR 45 million becoming available.

At the end of 2016, the Commission was able to carry out important closure payments for the 2007-2013 programmes, earlier than foreseen when establishing the Draft Budget 2017. Consequently, these payment appropriations (EUR 105 million) could be released in 2017.

EUR millions

3.0.2 Cumulative Programme Table (current MFF 2014-2020 only) representing 95% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	399	66		1		65	738	9%
Transfer*	-270							
2015 Budget Final	552	551	617	174	175	504	982	51%
2016 Budget Final	736	735	1.352	300	474	939	1.191	79%
2017 Budget Final	735	695	2.047	325	799	1.309	1.420	92%
2018 Budget	720							
2019 Fin. Progr.	535							
2020 Fin. Progr.	493							
TOTAL	3.900							

*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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	20	0	0	0	16	3	38	36	93.8%	20	2	100.0%
PA	17	0	0	0	12	3	31	29	92.2%	19	2	99.3%
	RAL as at 01.01.2017	Payment of RAL		Commitments 2017		Payments on 2017 commitments	Decommitments 2017		RAL as at 31.12.2017			Evolution of the RAL
	43	25		36		4	3		47			9%

The programme was implemented at a high level for both commitment and payment appropriations.

During 2017, the programme was strongly reinforced in commitment appropriations (EUR 16 million) covering essential services to operate the VIS and SIS network for a duration of 30 months, since the 1 January 2018 until the 30 June 2020, thereby ensuring that the services are uninterrupted and that the contractor cannot impose new conditions or delay the signature of the contract, jeopardizing the availability of the basic infrastructure.

The reinforcement in payment appropriations amounted to EUR 12 million and was needed to fulfil urgent payment needs caused by the migration of the SIS-VIS communication network from OBB to T-Systems.

EUR millions

3.0.3 Cumulative Programme Table (current MFF 2014-2020 only) representing 99% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	18	18		-4		23	52	43%
2015 Budget Final	19	19	37	4	-1	38	46	82%
2016 Budget Final	19	19	57	16	15	10	43	23%
2017 Budget Final	35	35	92	28	44	17	47	36%
2018 Budget	26							
2019 Fin. Progr.	22							
2020 Fin. Progr.	23							
TOTAL	164							

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	54	0	0	0	0	3	56	54	95.1%	51	3	99.7%
PA	41	1	0	-2	-2	3	41	39	94.5%	37	1	96.1%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	93	31	54	7		18		90	-3%			

Budget implementation was globally high for both types of appropriations.

Payment appropriations were decreased by EUR 3 million as some calls were unsuccessful. Furthermore, the updated forecast reported a delay of implementation. EUR 1 million were subsequently made available.

EUR millions

3.0.4 Cumulative Programme Table (current MFF 2014-2020 only) representing 99% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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	83	93	90%
2017 Budget Final	54	53	199	36	98	83	90	92%
2018 Budget	47							
2019 Fin. Progr.	45							
2020 Fin. Progr.	47							
TOTAL	339							

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

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	63	0	0	0	1	2	65	64	97.5%	59	2	100.0%
PA	47	1	0	0	6	2	55	53	96.2%	47	2	98.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	117	52	64	1		12		115	-1%			

Budget appropriations were almost fully implemented after a slight increase (EUR 1 million) in commitment appropriations allowing the implementation of a pilot project under the existing legal basis and of payment appropriations (EUR 6 million) to allow meeting outstanding payment obligations.

EUR millions

3.0.5 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	55	55		2		53	104	51%
2015 Budget Final	57	57	112	25	26	85	106	81%
2016 Budget Final	60	59	170	41	67	102	117	88%
2017 Budget Final	64	64	234	49	116	105	115	91%
2018 Budget	63							
2019 Fin. Progr.	66							
2020 Fin. Progr.	68							
TOTAL	434							

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

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	31	0	0	-2	0	2	31	30	95.8%	30	1	97.4%
PA	31	0	0	-3	0	2	30	24	79.1%	23	5	79.8%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	49	16	30	8		11		44	-9%			

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.

The commitment and payment appropriations for an amount of EUR 1.5 million were released since the implementation of the results of two calls for tender resulted in lower budget consumption.

Due to a lower level of activity in 2017, a further decrease of EUR 1 million in payment appropriations became possible.

EUR millions

3.0.6 Cumulative Programme Table (current MFF 2014-2020 only) representing 96% of the detailed heading in terms of actual commitments 2017									
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF	
2014 Budget Final	28	28		11		17	41	40%	
2015 Budget Final	29	29	57	17	28	28	45	64%	
2016 Budget Final	31	30	86	19	47	39	49	79%	
2017 Budget Final	30	29	115	22	70	44	44	100%	
2018 Budget	33								
2019 Fin. Progr.	150								
2020 Fin. Progr.	158								
TOTAL	459								

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

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	26	0	0	0	0	1	27	27	98.4%	26	0	99.6%
PA	26	0	0	0	0	1	27	27	97.4%	26	1	98.7%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	23	14	27	13		1		22	-4%			

Both commitment and payment appropriations were almost fully implemented, consuming the initial budget without any changes in appropriations.

EUR millions

3.0.7 Cumulative Programme Table (current MFF 2014-2020 only) representing 99% of the detailed heading in terms of actual commitments 2017									
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF	
2014 Budget Final	26	26		15		11	21	53%	
2015 Budget Final	24	24	50	14	29	21	25	86%	
2016 Budget Final	25	25	75	25	53	22	23	94%	
2017 Budget Final	26	26	101	26	79	22	22	99%	
2018 Budget	28								
2019 Fin. Progr.	29								
2020 Fin. Progr.	30								
TOTAL	188								

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	256	0	0	3	0	3	262	261	99.6%	255	1	100.0%
PA	234	1	0	5	1	4	246	241	98.2%	239	3	99.1%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	323	189	261	53		27		316	-2%			

Budget implementation was fully achieved for both commitments and payments.

Commitment and payment appropriations were increased by EUR 3 million to reinforce the *Fund for emergency measures related to animal and plant health*. Another EUR 2 million was needed to allow honouring outstanding invoices for the budget line *Ensuring effective, efficient and reliable controls*.

EUR millions

3.0.8 Cumulative Programme Table (current MFF 2014-2020 only) representing 99% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	253	247		22		226	357	63%
2015 Budget Final	246	246	492	176	198	300	348	86%
2016 Budget Final	253	253	745	229	427	301	323	93%
2017 Budget Final	259	259	1.004	239	666	297	316	94%
2018 Budget	280							
2019 Fin. Progr.	283							
2020 Fin. Progr.	286							
TOTAL	1.860							

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

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	65	0	0	0	0	2	67	66	99.2%	64	1	100.0%
PA	58	1	0	2	-1	2	62	60	97.4%	57	1	98.2%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	127	48	66	12		0		133	4%			

The Health programme achieved a close to full implementation for both commitment and payment appropriations.

Payment appropriations were slightly increased for the Completion of public health programmes as the implementation of the actions was not progressing at the forecasted pace. Whereas last year not all the payment appropriations were used, in the current year EUR 5 million additional payment appropriations were needed to fulfil the commitments and to make the payments resulting from the implementation of the grants and contracts of the 2008-2013 Health programme.

The third programme for the Union's action in the field of health (2014-2020) released EUR 3.0 million as it encountered under-implementation due to several projects having not been

implemented by the beneficiaries at the pace foreseen, causing delays in the submission of the payment requests. Secondly, the conclusion of Joint Action agreements with the Member States was more time-consuming than initially estimated and the related payment of a pre-financing had to be postponed.

EUR millions

3.0.9 Cumulative Programme Table (current MFF 2014-2020 only) representing 98% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	59	59		6		52	115	45%
2015 Budget Final	60	60	118	28	34	85	123	69%
2016 Budget Final	62	62	180	43	77	103	127	81%
2017 Budget Final	65	65	245	49	126	118	133	89%
2018 Budget	66							
2019 Fin. Progr.	68							
2020 Fin. Progr.	70							
TOTAL	449							

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

3.0.10 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	27	0	0	0	0	1	28	28	99.6%	26	0	99.6%
PA	21	1	0	0	0	1	22	21	94.6%	24	1	94.4%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	35	16	28	5		0		41	18%			

Budget implementation was fully achieved for commitment and settled at a high rate for payment appropriations.

EUR millions

3.0.10 Cumulative Programme Table (current MFF 2014-2020 only) representing 97% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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	96%
2017 Budget Final	27	27	101	20	60	41	41	99%
2018 Budget	28							
2019 Fin. Progr.	29							
2020 Fin. Progr.	30							
TOTAL	189							

3.0.11 - Creative Europe

The Creative Europe programme supports European cinema and the cultural and creative sector. It supports tens of thousands of artists, cultural professionals and 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	208	0	0	0	1	13	222	218	97.9%	202	5	100.0%
PA	177	2	0	0	10	15	204	194	95.1%	185	10	99.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017	RAL as at 31.12.2017		Evolution of the RAL		
	177	82	218		112		8	193		9%		

Nearly full implementation of budgetary appropriations was reached. Payment appropriations were reinforced by EUR 10 million for the Financial Instrument (the Cultural and Creative Sectors Guarantee Facility - CCS GF).

EUR millions

3.0.11 Cumulative Programme Table (current MFF 2014-2020 only) representing 96% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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	157	177	89%
2017 Budget Final	209	209	760	185	578	182	193	94%
2018 Budget	230							
2019 Fin. Progr.	240							
2020 Fin. Progr.	245							
TOTAL	1,475							

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

The new Instrument for Emergency Support within the Union (IES) 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 require urgent humanitarian assistance.

EUR millions

3.0.12 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	200	0	0	-1	0	0	199	199	99.9%	248	0	99.9%
PA	219	0	0	-1	0	0	218	217	99.7%	139	0	99.7%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017	RAL as at 31.12.2017		Evolution of the RAL		
	109	78	199		140		0	90		-17%		

Both types of appropriations were fully implemented in 2017.

The 2017 budget was set at the moment of the establishment of the new instrument for Emergency Support within the Union in spring 2016 and fully implemented. Based on the current level of implementation and the forecast for the rest of the year, EUR 1.2 million in commitment and payment appropriations were released from the support expenditure budget. The level of appropriations has been adjusted accordingly in the Draft Budget 2018.

Decentralised Agencies

The Sub-heading consists of the 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 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	863	0	0	0	-6	51	909	882	97.1%	694	27	100.0%
PA	864	0	0	-106	6	51	816	789	96.7%	696	26	99.9%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	41	24	882	765		3		132		220%		

Both types of appropriations are close to full implementation.

Payment appropriations for the *European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice ('eu-LISA')* have been reduced due to delays in the adoption of the legal bases for the Entry Exit System, Eurodac and the revision of the Dublin regulation (EUR 67 million). Moreover, EUR 18.0 million were not needed due to delayed invoicing and acceptance of deliverables under shared system infrastructure: Schengen Information System (SIS) II Maintenance Working Order (MWO); Visa Information System.

The *European Border and Coast Guard Agency (Frontex)* has reduced its 2017 budget for Operational Activities (return support: EUR 13.0 million, miscellaneous operational activities: EUR 3.0 million) and staff costs (EUR 4.0 million). Therefore, EUR 20.0 million of payment appropriations were released.

Others

This programme contains pilot projects, preparatory actions and actions financed under the prerogatives of the Commission and specific competences conferred to the Commission.

EUR millions

3 Other* Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	113	0	0	0	-2	1	111	111	99.5%	111	0	99.8%
PA	122	1	0	-6	-7	1	111	109	98.7%	98	1	99.3%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	104	73	111	36		4		102		-3%		

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

Budget implementation was fully achieved for both types of appropriations.

Commitment appropriations were slightly decreased due to the fact that only a small part of the funds foreseen for the Radio Network activity (article 09 09 05) could be absorbed.

Payment appropriations were reduced by EUR 13 million to cover other priorities in heading 3.

MFF Heading 4: Global Europe

Global Europe covers all external action ('foreign policy') by the EU such as pre-accession assistance, 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 (ACP 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.

4.0.00 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	10,162	109	275	276	0	1,560	12,382	11,814	95.4%	11,278	565	100.0%
PA	9,483	120	-427	-147	29	1,887	10,944	9,793	89.5%	10,277	1,136	96.3%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	24,974	6,662	11,814	3,131		517		26,478	6%			

Heading 4 (Global Europe)¹⁰ commitment and payment appropriations were also almost completely implemented, after a decrease in payment appropriations through Amending Budgets. The implementation of commitments reached 100%, but some payment appropriations were left unconsumed at the end of the year, mostly for the Instrument for Pre-Accession Assistance (IPA). The related payment appropriations were carried over automatically to 2018.

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

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

4.0.1 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	2,115	0	0	33	-29	76	2,195	2,151	98.0%	2,563	44	99.9%
PA	1,716	4	-268	-31	-30	414	1,805	1,596	88.4%	1,936	205	99.2%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	6,400	1,408	2,151	187		56		6,899	8%			

The payment appropriations in the 2017 budget were based on the estimation made at the time of the preparation of the 2017 draft budget in spring 2016. 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.

In the Amending budget 6, a reduction of a total amount of EUR 268.1 million in payment appropriations was identified on several IPA budget lines. Some EUR 113 million results from lower payment needs under the Facility for Refugees in Turkey due to the complex negotiations on some large infrastructure projects and the resulting contractual delays. The remaining surplus in title 22 for the 'Neighbourhood and enlargement negotiations' policy area is due to delays in contracting or in implementation of contracts in the Western Balkans and Turkey.

¹⁰ EUR 99 million were transferred to the Humanitarian Aid from EAR funds carried over from 2016.

The first transfer from the budgetary authority in March was due to prior reinforcement of the budget line by Commission internal transfers with the same amount in December 2016, to cover claims for reimbursement that arrived earlier (before end 2016) than expected; an amount of EUR 21.7 million were made available from the IPA for additional humanitarian aid in the Lake Chad Basin (see sub-heading 4.0.7).

Then in May and June, as already announced in the political presentation of the Draft Budget 2017, two transfers of EUR 85 and 10 million were made for actions coordinated by the Facility for Refugees in Turkey. The amounts transferred were to be used within the framework of the Special Measure on Education, Health, Municipal Infrastructure and Socio-Economic Support adopted in July 2016. The transfers are needed to reach the EUR 750 million EU budget's contribution to the Facility in 2017.

Also in June, an amount of EUR 8,2 million was made available for transfer from the article *Completion of actions (prior to 2014)* for additional humanitarian aid in the Horn of Africa (famine crisis affecting Somalia, South Sudan, Nigeria and Yemen, see sub-heading 4.0.7). The payment appropriations for this line were intended to cover the liquidation of commitments made prior to 2014, and the IPA I regulation foresees that the combined total of pre-financing and interim payments shall not exceed 90 % of the Community contribution as set out in the financial table of the operational programme. Following decommitments under the automatic N+3 decommitment rule, the 90 % ceiling was automatically reduced. As a result, the payment forecasts were revised downwards.

In November, EUR 62 million can therefore be made available for transfer for humanitarian needs linked to the Syria crisis in North Eastern Syria and Eastern Ghouta, Lebanon and Jordan (see also sub-heading 4.0.7). The transfer aims to implement a reorientation of the priorities of these programmes to areas of special EU interest, as well as to carefully take into account the lack of maturity of projects and absorption capacity in two sectors of the IPA II programme, namely environment and transport.

Due to a lower-than-expected level of declared expenditure from Candidate Countries, mainly Montenegro and the Former Yugoslav Republic of Macedonia, EUR 1.3 million were made available for the End-of-year transfer in January 2018 (much lower than EUR 102 million in 2016).

Chapter 05 05 – Pre-accession

EUR millions

4.0.1 Implementation Table - Chapter: 05 05												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	199	0	0	0	0	13	212	199	93.9%	112	13	100.0%
PA	90	0	0	0	0	15	105	92	87.6%	339	13	100.0%
	RAL as at 01.01.2017	Payment of RAL		Commitments 2017		Payments on 2017 commitments	Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	338	92		199		0	0		445		32%	

There are no commitment appropriations for article 05 05 02 – Pre-accession assistance for rural development (IPARD) programmes 2007-2013 since the line concerns the liquidation of past commitments relating to the previous 2007-2013 MFF period.

Authorised payments appropriations amounting to EUR 25.3 million had been transferred to article 05 05 04.

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 2017 (EUR 199 million).

Regarding payment appropriations, an amount of EUR 91.7 million was used in order to pay the advances. This resulted in a 100 % utilisation of voted payment appropriations (EUR 64.7 million). Moreover, the unused payment appropriations from article 05 05 02 had been transferred (EUR 27 million) and increased the advances paid in 2017.

EUR millions

4.0.1 Cumulative Programme Table (current MFF 2014-2020 only) representing 98% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	1.479	1.364		53		1.310	5.944	22%
2015 Budget Final	1.574	1.573	2.936	277	330	2.720	5.896	46%
2016 Budget Final	1.678	1.676	4.613	432	762	3.961	6.400	71%
2017 Budget Final	2.118	2.117	6.729	864	1.626	5.214	6.899	82%
2018 Budget	1.649							
2019 Fin. Progr.	1.768							
2020 Fin. Progr.	1.777							
TOTAL	12.043							

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

4.0.2 - European Neighbourhood Instrument (ENI)

The European Neighbourhood Instrument (ENI) promotes enhanced political cooperation and progressive economic integration between the Union and its neighbours, namely six Eastern European countries and ten Mediterranean countries.

EUR millions

4.0.2 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	2,440	0	0	13	27	54	2,535	2,515	99.2%	2,361	20	100.0%
PA	2,358	5	-434	0	60	59	2,048	2,014	98.4%	2,140	33	99.7%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	7,344	1,678	2,515		336		182		7,662		4%	

In the Amending budget 6, a reduction of a total amount of EUR 434.1 million in payment appropriations was identified on several ENI budget articles. About EUR 300 million were not used following delays in the disbursement of several budget support tranches to Egypt, Morocco, Moldova, Armenia and Azerbaijan because the agreed criteria for their disbursement have not been fulfilled according to schedule. The remaining amount of payment appropriations not used was related to postponements due to difficulties encountered in the implementation of some projects, for example legal issues in Gaza or delays in the conclusion of the agreements between the government of Egypt and the International Financing Institutions.

Additional commitment appropriations of EUR 13 million were transferred to item 22 04 01 03 *Mediterranean countries — Confidence building, security and the prevention and settlement of conflicts* from the Instrument contributing to Stability and Peace (see sub-heading 4.0.6). These appropriations were channeled to the Africa Trust Fund with a priority focus on migration-related projects concerning Libya, while enhancing in parallel operational cooperation on migration flows management with neighbouring countries.

EUR 27 million in commitment appropriations were autonomously transferred from IPA for additional financing needs for the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA) and for the North Africa window of the EU Trust Fund Africa.

EUR millions

4.0.2 Cumulative Programme Table (current MFF 2014-2020 only) representing 99% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	2,315	2,315		448		1,866	6,694	28%
2015 Budget Final	2,386	2,385	4,700	620	1,068	3,632	7,371	49%
2016 Budget Final	2,325	2,325	7,025	1,206	2,274	4,745	7,344	65%
2017 Budget Final	2,481	2,481	9,506	1,403	3,677	5,823	7,662	76%
2018 Budget	2,367							
2019 Fin. Progr.	2,305							
2020 Fin. Progr.	2,391							
TOTAL	16,569							

4.0.3 - Development Cooperation Instrument (DCI)

The Development Cooperation Instrument (DCI) 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	3,168	0	0	-10	-7	47	3,198	3,175	99.3%	2,705	23	100.0%
PA	2,769	13	0	-144	4	74	2,716	2,642	97.3%	2,776	72	99.4%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017	RAL as at 31.12.2017	Evolution of the RAL				
	8,282	2,377	3,175	264		173	8,643	4%				

In June and as announced in the political introduction to the Draft Budget 2017, EUR 10 million from the Development Cooperation Instrument were allocated to the Facility for Refugees in Turkey in order to reach the EUR 750 million contribution from the EU budget to the Facility in 2017.

In September, during the Global transfer, EUR 35.5 million of payment appropriations were returned from budget item 21 02 51 08 *Geographical cooperation with Africa, Caribbean and Pacific states*. This decrease is explained by:

- a higher than expected level of payments on RAL ('Reste à liquider') during 2016;
- delays in the operational implementation of the projects on the Sugar and Bananas Accompanying Measures programmes;
- disbursements on a EUR 99.6 million Delegation Agreement with the Development Bank of South Africa being slower than anticipated.

A total of EUR 108.1 million of payment appropriations were made available for the end-of-year transfer in January 2018, made of:

- EUR 60 million from the article on *Migration and asylum* foreseen to be paid to the Trust Fund for Africa are only needed in 2018 because contributions from Member States cover the remaining needs for 2017;
- EUR 15 million from the article on *Cooperation with Latin America* foreseen to be paid to the Colombia Trust Fund have been similarly postponed to 2018 since the payment appropriations available in trust fund cover the needs for 2017;
- EUR 16.1 million from the article on *Pan-African programme to support the Joint Africa-European Union Strategy* because three major payments (EUR 3.0 to 5.0 million) with international organisations (African Union and World Bank) have been delayed as well as a

EUR 25.0 million contract for a major infrastructure programme with the African Development Bank;

- EUR 17 million from the article on *Geographical cooperation with Africa, Caribbean and Pacific states*, as explained in the previous paragraph.

EUR millions

4.0.3 Cumulative Programme Table (current MFF 2014-2020 only) representing 99% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	2.345	2.345		99		2.246	8.598	26%
2015 Budget Final	2.447	2.447	4.792	406	505	4.287	8.646	50%
2016 Budget Final	2.636	2.636	7.428	1.224	1.729	5.690	8.282	69%
2017 Budget Final	3.151	3.151	10.579	1.817	3.546	7.024	8.643	81%
2018 Budget	2.976							
2019 Fin. Progr.	3.158							
2020 Fin. Progr.	3.252							
TOTAL	19.965							

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

4.0.4 - Partnership Instrument (PI)

The overall objectives of the Partnership Instrument (PI) are to advance and promote EU interests by supporting the external dimension of internal policies (e.g. competitiveness, research and innovation, migration), to address challenges of global concern (e.g. energy security, climate change and environment) and to ensure an adequate follow-up to decision taken at a multilateral level.

EUR millions

4.0.4 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	134	0	0	0	5	2	140	140	99.8%	130	0	100.0%
PA	136	1	0	-39	-1	2	99	96	97.0%	94	1	97.7%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments	Decommitments 2017	RAL as at 31.12.2017	Evolution of the RAL					
	340	83	140	14	7	376	11%					

In September, during the Global transfer, EUR 26.9 million of payment appropriations were made available from the four following articles:

- EUR 19 million from *Cooperation with third countries to advance and promote Union and mutual interests*, because of a number of contracts delayed to the end of the year and subsequent payments to 2018;
- EUR 5.6 million from *Latin America* based on the payment forecast of the delegations concerned;
- EUR 1.6 million from *Asia* also based on the payment forecast following delays in the implementation of some projects like the European Business and Technology Centre in India;
- EUR 0.7 million from *Africa* also based on the payment forecast of the delegations concerned.

A total of EUR 11.6 million of payment appropriations were made available for the End-of-year transfer in January 2018 within the article *Cooperation with third countries to advance and promote Union and mutual interests*, also due to a delay in the procurement contracts to the end of the year.

EUR millions

4.0.4 Cumulative Programme Table (current MFF 2014-2020 only) representing 99% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	120	120		3		117	258	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 Final	138	138	503	76	165	338	376	90%
2018 Budget	140							
2019 Fin. Progr.	154							
2020 Fin. Progr.	162							
TOTAL	960							

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

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

The European Instrument for Democracy and Human Rights (EIDHR) provides support to civil society to become an effective force for political reform, promotion of democracy and defence of human rights in non-EU countries.

EUR millions

4.0.5 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	189	0	0	0	-5	4	188	187	99.5%	172	1	100.0%
PA	168	3	0	-8	-1	3	166	161	97.0%	156	4	97.4%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	346	113	187	47		2		370	7%			

Decreased payment appropriations (EUR 8 million) concern Article 19 04 01 *Improving the reliability of electoral processes, in particular by means of election observation missions*. Due to the changes in the political priorities and the inherently unstable environment in the field of Election Observation Missions (EOMs), the number of election observation missions financed in 2017 has been decreased down to three.

EUR millions

4.0.5 Cumulative Programme Table (current MFF 2014-2020 only) representing 98% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	184	184		27		158	351	45%
2015 Budget Final	172	172	356	68	94	262	361	73%
2016 Budget Final	171	171	527	112	206	319	346	92%
2017 Budget Final	184	184	711	146	352	357	370	96%
2018 Budget	193							
2019 Fin. Progr.	197							
2020 Fin. Progr.	201							
TOTAL	1.302							

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

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 predecessor Instrument for Stability (IfS).

EUR millions

4.0.6 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	273	0	0	-13	0	11	272	268	98.8%	345	3	100.0%
PA	294	3	0	-39	3	10	271	259	95.6%	343	10	98.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	626	224	268		35		12		623		0%	

As already mentioned in sub-heading 4.0.2, EUR 13 million of commitment appropriations were transferred from the IcSP to ENI as a contribution to the Africa Trust Fund.

A total of EUR 39 million of payment appropriations were made available for the End-of-year transfer in January 2018, made of:

- EUR 20 million from the article on *Response to crisis and emerging crisis*, where the volatile security situation in Somalia, Syria, Afghanistan, Central African Republic and Libya resulted in logistical and technical difficulties to identify and formulate actions in these countries;
- EUR 16 million from the article on *Completion of actions in the field of crisis response and preparedness (2007 to 2013)*, where the implementation of the predecessor IfS interventions in crisis regions such as West Africa and in Afghanistan was delayed due to the deterioration of the local security situation;
- EUR 3 million from the article on *Support to conflict prevention, peace-building and crisis preparedness*, due to ongoing political tensions in Venezuela and Burundi that prevented contracting projects under calls for proposals with civil society organisations in the area of conflict prevention and peace-building.

EUR millions

4.0.6 Cumulative Programme Table (current MFF 2014-2020 only) representing 97% of the detailed heading in terms of actual commitments 2017									
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF	
2014 Budget Final	277	277		30		246	584	42%	
2015 Budget Final	330	330	607	146	177	430	643	67%	
2016 Budget Final	345	345	952	269	445	505	626	81%	
2017 Budget Final	260	260	1,212	231	676	534	623	86%	
2018 Budget	370								
2019 Fin. Progr.	377								
2020 Fin. Progr.	394								
TOTAL	2,353								

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 man-made and natural disasters with particular attention to the most vulnerable victims.

EUR millions

4.0.7 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	945	99	0	322	12	769	2,148	2,101	97.8%	2,153	47	100.0%
PA	1,146	91	0	245	3	728	2,211	2,123	96.0%	1,934	88	99.6%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	964	575	2,101		1,548		43		899		-7%	

Initial payment appropriations were EUR 201 million higher than commitment appropriations. Commitments were reinforced by EUR 334 million via budgetary transfers and EUR 99 million from the *Emergency aid reserve* (EAR) carried over funds, payments by EUR 248 million.

Internal transfers were made to cover for emerging priorities e.g. in commitment appropriations EUR 18 million for the Democratic Republic of Congo (when the UN activated its system-wide emergency response on 20 October 2017 with a geographical focus on the regions of Kasai, Tanganyika and South Kivu), and EUR 4 million for the Rohingya crisis (after the arrival of hundreds of thousands of refugees to Bangladesh since 25 August violent events in Rakhine State in Myanmar has generated a major humanitarian crisis).

In total EUR 357 million in commitment appropriations and EUR 216 million in payment appropriations were mobilised from the EAR. Most of the additional EU assistance in terms of Humanitarian Aid comes from the EAR, which 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 this purpose of 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 March, additional EU assistance of EUR 50 million in commitment appropriations and EUR 39 million in payment appropriations were transferred in addition to the initial EUR 54.9 million initially allocated for the crisis in the Lake Chad Basin. Drought and massive displacement due to violence from Boko Haram had been causing a severe humanitarian crisis, which had been escalating in scope and severity since the summer of 2016.

Similarly in March, EUR 65 million in commitment appropriations and EUR 50 million in payment appropriations were transferred from the EAR in addition to the initial EUR 60.1 million initially allocated for the crisis in the Horn of Africa. Severe drought conditions had impacted Somalia, South and South- East Ethiopia and North-East and coastal Kenya. The crisis caused by consecutive failed rains in 2015 and 2016 led to the danger of famine in Somalia and the region.

Additional EU assistance of EUR 20 million in commitment appropriations and EUR 16 million in payment appropriations was provided from the EAR on top of the EUR 26 million initially allocated for the crisis in Yemen. Yemen represents the biggest humanitarian crisis in the world in terms of absolute number of people in need of assistance (18.8 million, two thirds of the total population). Later on in 2017, this help was reinforced by additional EUR 25 million in commitment appropriations from the EAR.

EUR 90 million in commitment appropriations and EUR 70 million in payment appropriations were mobilized for the famine crisis affecting Somalia, South Sudan and Nigeria.

Since February 2017, the military campaign in Iraq to retake Mosul had intensified, leading to an exponential growth in the Internally Displaced People, and in the war crimes committed by the Islamic State of Iraq and the Levant. Additional funding of EUR 30 million in commitment appropriations and EUR 23 million in payment appropriations were allocated for this crisis from the EAR.

Furthermore, in the Middle East, as the Syrian conflict entered in its seventh year, an additional amount of EUR 64 million in commitment appropriations and EUR 50 million in payment appropriations were needed to fully meet the EU humanitarian assistance of EUR 280 million pledged at the London Conference in 2016 and reconfirmed in Brussels in 2017.

Additional EU assistance in the amount of EUR 15 million in commitment appropriations was needed to scale up the humanitarian response in Ethiopia, in particular in the Somali region, where children and women were at the brink of a famine, as well as the humanitarian needs of South Sudanese refugees in Ethiopia.

A supplementary amount EUR 62 million in commitment appropriations was transferred from other areas in heading 4 for the Syria crisis.

The budgetary authority transfers, sources and time of adoption for 2017 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*	
23 02 01						
DEC 03/ March	50		50	39	17	Lake Chad Basin
DEC 04/ March	65	16	49	50	50	Horn of Africa, Severe drought conditions
DEC 05/ March	20	20		16	16	Yemen
DEC 15/ June	90	88		70	60	Horn of Africa, , famine crisis
DEC 16/ June	30	30		23	23	Iraq
DEC 17/ June	64	64		50	50	Syria
DEC 25/ October	15	15				Ethiopia
DEC 26/ October	25	25				Yemen
DEC 33/ November	62					Syria
TOTAL	421	258	99	248	216	

*Emergency Aid Reserve

EUR millions

4.0.7 Cumulative Programme Table (current MFF 2014-2020 only) representing 66% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	1.082	1.082		790		292	603	48%
2015 Budget Final	1.097	1.097	2.179	1.096	1.886	293	747	39%
2016 Budget Final	1.384	1.384	3.563	1.563	3.449	114	964	12%
2017 Budget Final	1.280	1.280	4.843	1.384	4.833	10	899	1%
2018 Budget	1.085							
2019 Fin. Progr.	979							
2020 Fin. Progr.	981							
TOTAL	7.888							

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

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	327	9	0	-41	0	55	351	340	96.9%	225	9	99.5%
PA	294	0	0	-32	-3	55	313	290	92.6%	233	23	99.8%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	204	65	340		225		10		243		19%	

Implementation of the CFSP depends on the political and security situation in the world and the number and size of Common Security and Defence Policy (CSDP) missions and other actions as adopted by the Council. In June 2017, EUR 40 million from the article on EUPOL Afghanistan (mission closed at the end of 2016) and EUR 45 million from the CSDP missions in commitment appropriations were transferred to the Facility for Refugees in Turkey via the Instrument for Pre-

Accession Assistance (see sub-heading 4.0.1). However, later on in October, a reinforcement of EUR 44.5 million in commitment appropriations was necessary for the CFSP budget chapter to cover new initiatives and increases in the budget of already existing missions.

Because of the closure of the mission, EUR 35 million of payment appropriations from the article on EUPOL Afghanistan were internally transferred to the article on *Other crisis management measures and operations*.

As a result of the use of assigned revenues, of the use of the EAR (EUR 18 million) for the EU Advisory Mission in Iraq and for the iTrace project (to finance activities of Conflict Armaments Research) and efficient management of the EU Capacity Building Mission Sahel Mali allowing savings, an amount of EUR 32.4 million in payments appropriations was made available for other needs in heading 4.

EUR millions

4.0.8 Cumulative Programme Table (current MFF 2014-2020 only) representing 87% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & former MFF)	RAL share of current MFF
2014 Budget Final	301	285		104		186	285	65%
2015 Budget Final	270	225	510	254	357	173	237	73%
2016 Budget Final	203	193	703	216	573	27	204	13%
2017 Budget Final	287	287	990	257	830	64	243	26%
2018 Budget	328							
2019 Fin. Progr.	335							
2020 Fin. Progr.	342							
TOTAL	2.066							

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

4.0.9 - Instrument for Nuclear Safety Cooperation (INSC)

The Instrument for Nuclear Safety Cooperation (INSC) 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 with priority given to accession and neighbouring countries.

EUR millions

4.0.9 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	62	0	0	-11	0	3	54	54	100.0%	72	0	100.0%
PA	81	0	0	-11	0	3	74	72	98.0%	114	1	99.2%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL	
	145	46	54		26		5		122		-16%	

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 projects* were reduced by EUR 10.9 million for redeployment to other priorities identified during the Global transfer. The same amount in commitment appropriations was made available for new priorities emerging in CFSP (see sub-heading 4.0.8).

EUR millions

4.0.9 Cumulative Programme Table (current MFF 2014-2020 only) representing 94% of the detailed heading in terms of actual commitments 2017								
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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 Final	51	51	215	41	131	84	122	69%
2018 Budget	33							
2019 Fin. Progr.	34							
2020 Fin. Progr.	33							
TOTAL	314							

4.0.10 - Macro-financial Assistance (MFA)

Macro-financial Assistance (MFA) is an exceptional EU crisis response instrument. It provides medium or long-term loans or 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	46	0	0	-6	0	0	40	40	99.7%	0	0	99.7%
PA	46	0	0	-35	0	0	10	10	99.0%	5	0	99.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	10	10	40	0		0		40		291%		

Taking into account delays in MFAs in Moldova and Georgia, the payment appropriations were reduced by EUR 25.4 million for redeployment to other priorities identified during the Global transfer and by EUR 5.5 million in commitment appropriations for new priorities emerging in CFSP (see sub-heading 4.0.8). Following further delays in the MFA operation for Moldova, another EUR 10 million of payment appropriations were made available during the End-of-year transfer.

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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	241	0	0	0	0	110	351	241	68.6%	257	110	100.0%
PA	241	0	0	0	0	110	351	241	68.6%	257	110	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	0	0	241	241		0		0		0%		

Budgetary appropriations were fully implemented. The totality of the assigned revenue was carried over to 2018.

EUR millions

4.0.11 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017									
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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 Final	241	241	701	241	701	0	0	-	
2018 Budget	138								
2019 Fin. Progr.	308								
2020 Fin. Progr.	481								
TOTAL	1,628								

4.0.12 - Union Civil Protection Mechanism

The Civil Protection Mechanism coordinates the EU's response to natural and man-made disasters when a country within and outside the Union is hit by a disaster, which overwhelms its response capacity.

EUR millions

4.0.12 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	21	0	0	-6	-3	1	13	12	91.6%	9	1	98.3%
PA	20	0	0	-9	-1	2	11	8	73.0%	9	2	71.2%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments			Decommitments 2017	RAL as at 31.12.2017	Evolution of the RAL			
	15	7	12	2			0	18	22%			

The number of activations of the *Union Civil Protection Mechanism* is unpredictable by nature, since any country in the world can call on the EU Civil Protection Mechanism for help, and it fully depends on the emergencies that will occur and the number of transport interventions needed to provide assistance. The needs in 2017 were lower than expected. EUR 6 million in commitment appropriations and EUR 9 million in payment appropriations were made available for other urgent needs in heading 4 and for new priorities emerging in CFSP (see sub-heading 4.0.8).

EUR millions

4.0.12 Cumulative Programme Table (current MFF 2014-2020 only) representing 95% of the detailed heading in terms of actual commitments 2017									
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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 Final	11	11	52	7	34	18	18	100%	
2018 Budget	16								
2019 Fin. Progr.	24								
2020 Fin. Progr.	24								
TOTAL	118								

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

4.0.13 - EU Aid Volunteers Initiative (EUAV)

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

EUR millions

4.0.13 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	22	0	0	-2	-2	0	17	17	99.8%	9	0	99.8%
PA	24	0	0	-5	-2	0	17	17	97.5%	7	0	97.5%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	17	4	17	12		0		18	5%			

Based on the delayed outcome of two important calls for tender (one for the deployment of volunteers and one for capacity building of participating organisations), appropriations for article 23 04 01- *EU Aid Volunteers initiative -- Strengthening the Union's capacity to respond to humanitarian crises* were decreased by EUR 2.3 million in commitment appropriations and EUR 4.9 million in payment appropriations in favour of other urgent needs in heading 4 and for new priorities emerging in CFSP (see sub-heading 4.0.8).

EUR millions

4.0.13 Cumulative Programme Table (current MFF 2014-2020 only) representing 100% of the detailed heading in terms of actual commitments 2017									
Year	Programme Allocation	Actual Commitments	Cumulative Commitments	Actual Payments	Cumulative Payments	RAL	RAL (current & 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 Final	17	17	47	17	28	18	18	100%	
2018 Budget	20								
2019 Fin. Progr.	27								
2020 Fin. Progr.	27								
TOTAL	121								

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

4.0.14 - Flexibility Instrument

The regulation (EU) 2017/1601 of the European Parliament and of the Council of 26 September 2017 established the European Fund for Sustainable Development (EFSD), the EFSD Guarantee and the EFSD Guarantee Fund. The EFSD is part of the External Investment Plan (EIP), the long-term strategy to address the root causes of migration.

EUR millions

4.0.14 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	0	0	275	0	0	300	575	275	47.8%		300	100.0%
PA	0	0	275	0	0	300	575	0	0.0%		575	0.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	0	0	275	0		0		275	0%			

The Commission proposed in its Amending Budget 5/2017 to endow the EFSD Guarantee Fund with EUR 750 million over the period 2017–2020, of which EUR 400 million from the European Development Fund (EDF) over the four years, EUR 100 million from the ENI instrument over the period 2017–2020, and EUR 250 million by mobilising the contingency margin in 2017. The entry of EUR 275 million on the new provisioning line for the EFSD Guarantee Fund, of which EUR 250 million to come from the contingency margin and EUR 25 million from the ENI Instrument. Implementation of commitment appropriations consumed the funds arising from the budget, all remaining appropriations were allowed for carry-over to 2018.

Decentralised agencies

This sub-heading consists of the European Training Foundation (ETF), a European Union agency based in Turin, that helps transition and developing countries harness the potential of their human capital through the reform of education, training and labour market systems.

EUR millions

4.0.DAG Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	20	0	0	0	0	0	20	20	99.6%	20	0	100.0%
PA	20	0	0	0	0	0	20	20	99.6%	20	0	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	0	0	20	20		0		0		0%		

Others

This programme contains pilot projects, preparatory actions and actions financed under the prerogatives of the Commission and specific competences conferred to the Commission.

It 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.).

EUR millions

4 Other* Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	159	1	0	-4	2	127	285	278	97.6%	256	6	99.4%
PA	171	0	0	-39	-2	127	257	244	94.9%	252	10	97.6%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	282	70	278	174		27		289		3%		

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

Appropriations were decreased by EUR 1.7 million for commitments and EUR 41.1 million for payments in favour of other urgent needs within heading 4 and for new priorities emerging in CFSP (see detailed heading 4.0.8).

MFF Heading 5: Administration

The heading 5 (Administration) covers the administrative expenditure of all the European institutions, pensions and European Schools.

EUR millions

5.0.00 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	5,473	1	0	0	0	371	5,846	5,652	96.7%	5,379	152	99.2%
PA	5,474	293	0	-3	0	372	6,136	5,571	90.8%	5,350	500	93.6%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017	RAL as at 31.12.2017		Evolution of the RAL		
	301	278	5,652		5,294		22	359		19%		

Heading 5 contains primarily non-differentiated appropriations (where commitment and payment appropriations are equal). Commitment appropriations were implemented almost in full, the payments at 94 % and the automatic carryover of these non-differentiated appropriations corresponded to 9 %.

A first transfer within the heading from the salaries of the civil servants towards pensions was carried out in May to cover for a recorded deficit of EUR 12 million in the payment of pensions and to reinforce IT expenditure by EUR 17 million to better protect the Commission's documents and IT infrastructure against attackers.

In May, another transfer was agreed by the budget authority to reallocate some EUR 4.6 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' was slightly bigger than in previous years (EUR 9.4 million vs. EUR 8.8 million in 2016) and represented 3.45 % of the total appropriations of the global envelope of decentralised administrative expenditure for the whole Commission. This transfer is the result of a fine-tuning exercise aiming at matching available appropriations to the priority needs of each DG (e.g. reinforcement of DG NEAR resources to cope with projects and policies in neighbouring countries in the South and East), thus making the best use of the authorised appropriations allocated among the Commission's Directorates-General, representing 32 different policy areas.

In October, a total of EUR 21.9 million of available appropriations were transferred within heading 5. There was a need of new IT investments in the following two areas:

- ABAC (Accrual Based Accounting) is the budgetary and accounting information system that allows the European Commission and 49 Agencies and Institutions to implement their budget and manage the accounts. The platform is progressively approaching the end of its life. The Commission has carried out studies to identify what the next generation platform for the accounting system should look like. In order to launch the project and build the first pilot, the Commission requested a reinforcement of EUR 3.9 million to enable the upfront investment in infrastructure and licenses;
- Digital Transformation: modernising and strengthening the digital capacity of the Commission brings benefits to users both within the institutions and the Member States, including for individual beneficiaries of grants, such as those available under H2020 and Erasmus+. Making improvements in the IT landscape is essential to ensure compliance with legislation and standards, and to bring savings from increased efficiency. All these

represented additional investment needs of up to EUR 18 million to be used for investment, communication infrastructure, licences, e-procurement, data analytics, etc.

5.1.1 Pensions

EUR millions

5.1.1 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	1,790	0	0	12	0	0	1,802	1,797	99.7%	1,682	0	99.7%
PA	1,790	0	0	12	0	0	1,802	1,797	99.7%	1,682	0	99.7%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	0	0	1,797	1,797		0		0	0%			

The sub-heading was reinforced through transfer 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. The transfer agreed by the budgetary authority to the sub-heading on pensions (5.1) from the salaries (sub-heading 5.2) was carried out in May 2017 to cover for a deficit of EUR 12 million in the payment of pensions due to several elements that lead to an increase in the forecasted pension expenditure for the year 2017:

- a significant shortfall in appropriations for retirement pensions due to the increase in the number of beneficiaries in the first four months of 2017;
- a higher than anticipated increase in the number of beneficiaries of a survivor's pension;
- a full year impact of the higher than anticipated increase of correction coefficients as of 1 July 2016.

EUR millions

Pensions													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue	
30 01 15 01	Pensions, invalidity allowances and severance grants	1650.99	0.00	12.00	14.00	0.03	1677.02	1674.87	100%	1567.31	0.01	100%	
30 01 15 02	Insurance against sickness	54.27	0.00	0.00	0.00	0.00	54.27	54.20	100%	50.78	0.00	100%	
30 01 15 03	Weightings and adjustments to pensions and allowances	59.50	0.00	0.00	-14.00	0.00	45.50	45.44	100%	42.45	0.00	100%	
30 01 16 01	Pensions of former Members of the European Parliament	3.72	0.00	0.00	0.00	0.00	3.72	3.21	86%	2.69	0.00	86%	
30 01 16 02	Pensions of former Members of the European Council	0.01	0.00	0.00	0.00	0.00	0.01	0.00	0%	0.00	0.00	0%	
30 01 16 03	Pensions of former Members of the European Commission	6.71	0.00	0.00	0.00	0.00	6.71	5.83	87%	5.76	0.00	87%	
30 01 16 04	Pensions of former Members of the Court of Justice of the European Union	9.61	0.00	0.00	-0.03	0.00	9.58	8.80	92%	8.20	0.00	92%	
30 01 16 05	Pensions of former Members of the European Court of Auditors	4.79	0.00	0.00	0.00	0.00	4.79	4.49	94%	4.16	0.00	94%	
30 01 16 06	Pensions of former European Ombudsmen	0.21	0.00	0.00	0.03	0.00	0.24	0.24	100%	0.14	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	98%	0.04	0.00	98%	
TOTAL		1789.86	0.00	12.00	0.00	0.03	1801.88	1797.12	100%	1681.53	0.01	100%	

5.1.2 European Schools

The European Schools are official educational establishments set up jointly by the governments of the Member States of the European Union and the European Community; they are intended, primarily, for children of staff of the European institutions.

5.1.2 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	185	0	0	0	-1	14	198	196	99.1%	184	2	100.0%
PA	185	1	0	0	-1	14	199	197	98.9%	184	2	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017	Evolution of the RAL			
	1	1	196	196		0		0	-51%			

The EU contribution included in the budget of the Commission is intended to balance the difference between planned expenditure and the schools' revenue. This is an interinstitutional contribution in the sense that it covers “children of EU staff” (children of members of the institutions, officials, temporary/contract staff, any decentralised European body created by the institutions, etc.).

In the 2017 budget, the Commission requested part of the appropriations corresponding to the EU contribution to the financing of the school in Frankfurt to be placed in the administrative reserve (Article 40 01 40). At the time of the presentation of the draft budget 2017, the negotiations concerning a financial contribution from the European Central Bank (ECB) and the European Insurance and Occupational Pensions Authority (EIOPA) to the school in Frankfurt which serves mostly children of staff working for the two organisations were ongoing. It was considered that an agreement would be possible during the year and the appropriations in the reserve should be mobilised only in case the negotiations would not lead to an agreement in 2017.

The Financial Regulation applicable to the budget of the European Schools provides that payments representing ten twelfths of the EU contribution should be made by July 15th at the latest. As the appropriation placed in reserve represented around 40 % of the EU contribution to the school in Frankfurt, the reinforcement of the budget line from the reserve was necessary to provide budgetary cover for the payments due and given that the negotiations were not concluded by that time. The amount of EUR 4.6 million was transferred from the reserve to balance the funding for the European School in Frankfurt in July 2017. Eventually, the negotiations with the ECB were only concluded on 15 December 2017. The negotiations with EIOPA however are still ongoing.

Official Position	Description	Initial Budget	Carry-over from 2016	BA transfers	COM transfers	As-signed Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carry-over to 2018	Rate without assigned revenue
26 01 70 01	Office of the Secretary-General of the European Schools (Brussels)	10.66	0.00	0.00	-4.93	4.29	10.02	10.02	100%	9.18	0.00	100%
26 01 70 02	Brussels I (Uccle)	28.88	0.00	0.00	0.29	0.06	29.23	29.17	100%	28.14	0.06	100%
26 01 70 03	Brussels II (Woluwe)	24.02	0.00	0.00	1.37	0.07	25.46	25.39	100%	23.93	0.07	100%
26 01 70 04	Brussels III (Ixelles)	23.92	0.00	0.00	-0.54	0.06	23.45	23.38	100%	23.10	0.06	100%
26 01 70 05	Brussels IV (Laeken)	17.29	0.00	0.00	3.03	0.10	20.42	20.32	99%	17.27	0.10	100%
26 01 70 11	Luxembourg I	18.74	0.00	0.00	-0.51	0.00	18.23	18.23	100%	16.95	0.00	100%
26 01 70 12	Luxembourg II	14.93	0.00	0.00	0.20	0.00	15.13	15.13	100%	13.14	0.00	100%
26 01 70 21	Mol (BE)	6.18	0.00	0.00	0.28	0.00	6.46	6.46	100%	5.42	0.00	100%
26 01 70 22	Frankfurt am Main (DE)	9.41	0.00	4.64	1.08	0.00	10.48	10.48	100%	10.05	0.00	100%
26 01 70 23	Karlsruhe (DE)	3.82	0.00	0.00	-0.42	0.00	3.40	3.40	100%	3.93	0.00	100%
26 01 70 24	Munich (DE)	0.36	0.00	0.00	-0.03	0.20	0.53	0.34	63%	0.55	0.20	100%
26 01 70 25	Alicante (ES)	3.59	0.00	0.00	0.36	3.63	7.58	6.24	82%	7.13	1.34	100%
26 01 70 26	Varese (IT)	10.53	0.00	0.00	-0.03	0.00	10.51	10.51	100%	10.13	0.00	100%
26 01 70 27	Bergen (NL)	5.17	0.00	0.00	-0.09	0.00	5.08	5.08	100%	4.46	0.00	100%
26 01 70 28	Culham (UK)	6.86	0.00	0.00	-1.14	0.00	5.71	5.71	100%	4.48	0.00	100%
26 01 70 31	Union contribution to the Type 2 European Schools	0.82	0.51	0.00	-0.27	5.87	6.42	6.67	96%	5.81	0.00	99%
TOTAL		180.54	0.51	4.64	-1.35	14.29	198.13	196.55	96%	183.67	1.84	100%

5.2.3X Commission administrative expenditure

EUR millions

5.2.3X Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	3,494	1	0	-12	1	357	3,841	3,654	95.1%	3,512	150	98.9%
PA	3,494	292	0	-12	2	358	4,134	3,577	86.5%	3,482	497	90.4%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	299	276	3,654	3,301		22		354		18%		

The transfer agreed by the budgetary authority from the sub-heading on salaries (5.2) towards pensions (sub-heading 5.1) was carried out in May 2017 to cover for a deficit of EUR 12 million in the payment of pensions.

EUR millions

1 Expenditure Related to Staff in Active Employment													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue	
01 01 01	Expenditure related to officials and temporary staff in the 'Economic and financial affairs' policy area	67.72	0.00	-1.62	0.00	3.34	69.43	67.11	97%	67.27	1.67	99%	
02 01 01	Expenditure related to officials and temporary staff in the 'Internal market, industry, entrepreneurship and SMEs' policy area	89.34	0.00	-2.14	0.00	4.52	91.72	88.66	97%	93.60	2.20	99%	
03 01 01	Expenditure related to officials and temporary staff in the 'Competition' policy area	89.91	0.00	-2.16	0.00	4.35	92.10	89.02	97%	86.08	2.22	99%	
04 01 01	Expenditure relating to officials and temporary staff in the 'Employment, social affairs and inclusion' policy area	69.66	0.00	-1.67	0.00	3.43	71.42	69.03	97%	69.04	1.72	99%	
05 01 01	Expenditure related to officials and temporary staff in the 'Agriculture and rural development' policy area	100.78	0.00	-2.42	0.00	5.03	103.39	99.94	97%	102.89	2.48	99%	
06 01 01	Expenditure related to officials and temporary staff in the 'Mobility and transport' policy area	36.15	0.00	-0.87	0.00	1.79	37.07	35.83	97%	36.29	0.89	99%	
07 01 01	Expenditure related to officials and temporary staff in the 'Environment' policy area	46.33	0.00	-1.11	0.00	2.29	47.51	45.92	97%	46.47	1.14	99%	
08 01 01	Expenditure related to officials and temporary staff in the 'Research and innovation' policy area	9.04	0.00	-0.22	0.00	0.44	9.26	8.95	97%	8.85	0.22	99%	
09 01 01	Expenditure related to officials and temporary staff in the 'Communications networks, content and technology' policy area	44.73	0.00	-1.07	0.00	2.20	45.85	44.32	97%	44.26	1.10	99%	
11 01 01	Expenditure relating to officials and temporary staff in the 'Maritime affairs and fisheries' policy area	30.43	0.00	-0.73	0.00	1.50	31.20	30.16	97%	30.43	0.75	99%	
12 01 01	Expenditure related to officials and temporary staff in the 'Financial stability, financial services and capital markets union' policy area	34.43	0.00	-0.83	0.00	1.65	35.25	34.07	97%	32.20	0.85	99%	
13 01 01	Expenditure related to officials and temporary staff in the 'Regional and urban policy' policy area	63.26	0.00	-1.52	0.00	3.15	64.89	62.73	97%	64.28	1.56	99%	
14 01 01	Expenditure related to officials and temporary staff in the 'Taxation and customs union' policy area	48.62	0.00	-1.17	0.00	2.39	49.84	48.17	97%	48.02	1.20	99%	
15 01 01	Expenditure relating to officials and temporary staff in the 'Education and culture' policy area	46.79	0.00	-1.12	0.00	2.31	47.98	46.37	97%	46.80	1.15	99%	
16 01 01	Expenditure related to officials and temporary staff in the 'Communication' policy area	68.40	0.00	-1.64	0.00	3.35	70.11	67.77	97%	67.16	1.69	99%	
17 01 01	Expenditure related to officials and temporary staff in the 'Health and food safety' policy area	72.29	0.00	-1.73	0.00	3.55	74.11	71.64	97%	71.47	1.78	99%	
18 01 01	Expenditure relating to officials and temporary staff in the 'Migration and Home affairs' policy area	47.59	0.00	-1.14	0.00	2.07	48.51	46.88	97%	36.18	1.17	99%	
19 01 01 01	Expenditure related to officials and temporary staff - Headquarters	7.44	0.00	-0.18	0.00	0.39	7.65	7.40	97%	8.52	0.18	99%	
19 01 01 02	Expenditure related to officials and temporary staff - Union delegations	1.83	0.00	0.00	0.00	0.00	1.83	1.76	96%	0.00	0.00	96%	
20 01 01 01	Expenditure related to officials and temporary staff - Headquarters	54.79	0.00	-1.31	0.00	2.64	56.12	54.24	97%	52.00	1.35	99%	
20 01 01 02	Expenditure related to officials and temporary staff - Union delegations	14.46	0.00	0.00	0.03	0.00	14.49	13.92	96%	13.64	0.00	96%	
21 01 01 01	Expenditure related to officials and temporary staff - Headquarters	68.18	0.00	-1.64	0.00	3.34	69.88	67.54	97%	66.83	1.68	99%	
21 01 01 02	Expenditure related to officials and temporary staff - Union delegations	81.24	0.00	0.00	0.16	0.01	81.41	78.25	96%	78.90	0.01	96%	
22 01 01 01	Expenditure related to officials and temporary staff - Headquarters	35.35	0.00	-0.85	0.00	1.70	36.20	34.99	97%	33.63	0.87	99%	
22 01 01 02	Expenditure related to officials and temporary staff - Union delegations	22.51	0.00	0.00	0.04	0.00	22.55	21.67	96%	20.97	0.00	96%	
23 01 01	Expenditure related to officials and temporary staff in the 'Humanitarian aid and civil protection' policy area	27.22	0.00	-0.65	0.00	1.24	27.81	26.88	97%	22.90	0.67	99%	
25 01 01 01	Expenditure related to officials and temporary staff	174.90	0.00	-4.20	0.00	8.23	178.94	172.95	97%	158.21	4.31	99%	
26 01 01	Expenditure related to officials and temporary staff in the 'Commission's administration' policy area	121.02	0.00	-2.90	0.00	5.85	123.97	119.83	97%	115.73	2.98	99%	
27 01 01	Expenditure related to officials and temporary staff in the 'Budget' policy area	45.98	0.00	-1.10	0.00	2.24	47.13	45.55	97%	44.81	1.13	99%	
28 01 01	Expenditure related to officials and temporary staff in the 'Audit' policy area	16.93	0.00	-0.41	0.00	0.83	17.35	16.77	97%	16.71	0.42	99%	

1 Expenditure Related to Staff in Active Employment												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue
29 01 01	Expenditure related to officials and temporary staff in the 'Statistics' policy area	69.43	0.00	-1.67	0.00	3.41	71.18	68.80	97%	68.60	1.71	99%
31 01 01	Expenditure relating to officials and temporary staff in the 'Language services' policy area	333.90	0.00	-8.01	0.00	16.46	342.35	330.92	97%	332.14	8.23	99%
32 01 01	Expenditure related to officials and temporary staff in the 'Energy' policy area	62.69	0.00	-1.50	0.00	3.04	64.22	62.07	97%	60.30	1.54	99%
33 01 01	Expenditure related to officials and temporary staff in the 'Justice and consumers' policy area	40.27	0.00	-0.97	0.00	1.97	41.27	39.89	97%	39.39	0.99	99%
34 01 01	Expenditure related to officials and temporary staff in the 'Climate action' policy area	18.19	0.00	-0.44	0.00	0.88	18.63	18.01	97%	17.48	0.45	99%
TOTAL		2161.77	0.00	-48.98	0.23	99.63	2212.65	2138.02	97%	2102.02	50.33	99%

EUR millions

2 External Staff Working within the Institutions												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue
01 01 02 01	External personnel	3.99	1.73	0.02	-0.22	0.00	5.51	4.14	75%	4.66	1.35	75%
02 01 02 01	External personnel	7.34	1.94	0.00	-0.24	0.00	8.91	6.28	70%	6.71	2.62	69%
03 01 02 01	External personnel	5.18	1.22	0.00	-0.56	0.00	5.83	4.81	82%	4.94	1.02	82%
04 01 02 01	External personnel	5.18	1.52	-0.03	0.03	0.00	6.32	4.67	74%	4.42	1.42	70%
05 01 02 01	External personnel	3.42	0.56	0.00	0.18	0.00	4.15	3.56	86%	3.54	0.58	85%
06 01 02 01	External personnel	2.40	1.14	0.11	0.06	0.00	3.40	2.43	71%	2.37	0.90	66%
07 01 02 01	External personnel	3.64	0.69	0.03	0.61	0.00	4.52	3.97	88%	3.99	0.55	80%
08 01 02 01	External personnel	0.33	0.00	0.02	0.00	0.00	0.35	0.20	57%	0.27	0.00	57%
09 01 02 01	External personnel	2.59	1.32	0.06	0.77	0.00	4.12	2.57	62%	2.37	1.56	54%
11 01 02 01	External personnel	2.33	0.44	0.07	0.15	0.00	2.86	2.54	89%	2.56	0.32	85%
12 01 02 01	External personnel	3.50	1.54	0.00	-0.68	0.02	4.38	2.78	63%	3.12	1.53	64%
13 01 02 01	External personnel	2.14	0.63	0.03	0.32	0.00	2.88	2.15	75%	2.26	0.73	69%
14 01 02 01	External personnel	5.36	2.97	0.00	-0.13	0.00	8.20	4.75	58%	4.62	3.45	58%
15 01 02 01	External personnel	3.49	0.94	0.00	0.04	0.00	4.47	3.61	81%	3.91	0.85	81%
16 01 02 01	External personnel - Headquarters	5.86	1.03	0.00	0.29	0.28	7.44	6.23	84%	6.39	1.20	86%
17 01 02 01	External personnel	6.44	1.34	0.00	0.46	0.01	8.24	6.80	82%	7.03	1.36	82%
18 01 02 01	External personnel	2.76	1.03	0.34	0.27	0.00	4.40	3.15	71%	2.81	1.13	71%
19 01 02 01	External personnel - Headquarters	2.13	0.13	-0.05	0.07	0.53	2.78	2.16	78%	1.98	0.62	95%
19 01 02 02	External personnel - Union delegations	0.06	0.00	0.00	0.00	0.00	0.07	0.07	99%	0.24	0.00	99%
20 01 02 01	External personnel - Headquarters	2.99	0.74	0.03	-0.22	0.00	3.54	2.91	82%	2.97	0.63	82%
20 01 02 02	External personnel - Union delegations	7.34	0.00	0.00	0.09	0.00	7.43	7.36	99%	7.20	0.00	99%
21 01 02 01	External personnel - Headquarters	2.75	0.87	0.12	-0.12	0.01	3.63	2.59	71%	2.69	1.04	71%
21 01 02 02	External personnel - Union delegations	2.47	0.00	0.00	0.21	0.00	2.68	2.66	99%	3.14	0.00	99%
22 01 02 01	External personnel - Headquarters	1.73	0.26	0.53	0.02	0.00	2.40	2.14	89%	2.04	0.26	84%
22 01 02 02	External personnel - Union delegations	1.48	0.00	0.00	0.06	0.00	1.54	1.53	99%	1.14	0.00	99%
23 01 02 01	External personnel	2.77	0.82	0.19	0.05	0.00	3.78	2.99	79%	2.50	0.79	78%
25 01 02 01	External personnel	8.62	1.11	0.39	-0.16	0.05	9.66	8.14	84%	7.43	1.07	82%
26 01 02 01	External personnel	6.94	1.22	0.00	1.31	7.96	17.25	12.02	70%	9.88	5.23	84%
27 01 02 01	External personnel	4.38	2.25	0.01	1.92	3.52	12.05	5.90	49%	5.87	5.89	54%
27 01 02 09	External personnel - Non-decentralised management	5.29	0.00	-2.24	-1.17	0.00	1.87	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 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue
28 01 02 01	External personnel	0.69	0.01	0.02	-0.12	0.14	0.74	0.64	87%	0.52	0.09	95%
29 01 02 01	External personnel	5.42	1.87	0.09	0.27	0.16	7.76	5.65	73%	5.51	1.99	73%
31 01 02 01	External personnel	10.64	0.42	0.03	-0.32	0.69	11.42	10.45	91%	9.39	0.93	95%
32 01 02 01	External personnel	2.93	0.62	0.00	0.07	0.00	3.61	2.82	78%	2.76	0.79	78%
33 01 02 01	External personnel	4.35	0.70	0.00	0.17	0.00	5.21	4.31	83%	4.26	0.88	83%
34 01 02 01	External personnel	1.68	0.58	0.00	0.11	0.00	2.28	1.75	77%	1.77	0.52	74%
TOTAL		140.61	31.65	-0.23	3.60	13.37	185.71	140.70	76%	137.25	7.05	77%

EUR millions

3 Other Management Expenditure of the Institutions													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue	
01 01 02 11	Other management expenditure	5.64	1.89	0.60	-0.27	0.36	8.22	5.15	63%	6.00	2.84	64%	
02 01 02 11	Other management expenditure	5.06	0.72	-0.02	-0.10	0.01	5.64	4.87	86%	4.95	0.69	86%	
03 01 02 11	Other management expenditure	7.72	4.63	0.48	0.31	0.17	13.25	6.38	48%	7.40	6.57	49%	
04 01 02 11	Other management expenditure	5.01	1.63	0.00	0.00	0.33	6.96	3.85	55%	4.06	1.92	58%	
05 01 02 11	Other management expenditure	6.49	1.99	-0.20	-0.24	0.01	7.98	5.06	63%	5.89	2.05	63%	
06 01 02 11	Other management expenditure	2.03	0.45	0.36	-0.06	0.02	2.80	2.13	76%	2.19	0.56	76%	
07 01 02 11	Other management expenditure	3.27	0.70	0.09	-0.36	0.01	3.67	3.02	82%	2.99	0.46	82%	
08 01 02 11	Other management expenditure	0.53	0.12	0.00	0.00	0.00	0.65	0.45	69%	0.32	0.13	69%	
09 01 02 11	Other management expenditure	1.81	0.56	0.22	0.00	0.10	2.66	1.93	72%	1.87	0.58	74%	
11 01 02 11	Other management expenditure	2.57	0.31	0.03	-0.23	0.00	2.64	2.44	92%	2.46	0.20	91%	
12 01 02 11	Other management expenditure	2.39	0.81	0.20	0.13	0.00	3.47	2.32	67%	2.28	0.91	66%	
13 01 02 11	Other management expenditure	2.56	0.45	0.31	0.00	0.00	3.32	2.26	68%	2.42	0.82	68%	
14 01 02 11	Other management expenditure	2.62	0.73	0.30	0.30	0.47	4.40	3.04	69%	2.98	1.32	77%	
15 01 02 11	Other management expenditure	1.87	0.72	1.00	-0.28	1.12	4.36	2.38	55%	2.24	1.76	62%	
16 01 02 11	Other management expenditure	2.92	0.51	0.86	-0.24	0.03	4.08	3.02	74%	3.56	0.86	74%	
17 01 02 11	Other management expenditure	7.85	1.94	0.00	-0.46	0.11	9.45	6.50	69%	6.11	2.82	68%	
18 01 02 11	Other management expenditure	2.52	0.84	0.27	-0.27	0.07	3.43	2.37	69%	2.24	0.71	70%	
19 01 02 11	Other management expenditure - Headquarters	0.56	0.08	0.00	-0.05	0.00	0.59	0.48	80%	0.50	0.11	81%	
20 01 02 11	Other management expenditure - Headquarters	4.35	1.01	0.02	0.00	0.00	5.35	4.65	87%	4.23	0.68	87%	
21 01 02 11	Other management expenditure - Headquarters	4.36	1.15	0.18	0.00	0.02	5.69	4.87	86%	4.46	0.63	86%	
22 01 02 11	Other management expenditure - Headquarters	1.86	0.69	0.32	-0.08	0.00	2.78	1.59	57%	1.78	0.48	57%	
23 01 02 11	Other management expenditure	1.78	0.52	0.05	-0.04	0.07	2.37	1.82	77%	1.59	0.41	78%	
25 01 02 11	Other management expenditure	14.85	7.46	1.23	2.37	0.11	25.80	17.01	66%	14.82	8.10	65%	
26 01 02 11	Other management expenditure	21.79	13.76	-0.38	-1.53	13.72	47.11	25.15	53%	23.72	21.60	66%	
27 01 02 11	Other management expenditure	7.51	4.39	4.17	2.40	1.86	20.29	8.07	40%	8.56	11.86	40%	
27 01 02 19	Other management expenditure - Non-decentralised management	9.56	0.00	-6.46	-3.05	0.00	0.05	0.00	0%	0.00	0.00	0%	
28 01 02 11	Other management expenditure	0.55	0.22	0.09	0.10	0.02	0.97	0.53	54%	0.80	0.41	55%	
29 01 02 11	Other management expenditure	3.23	0.83	0.00	-0.01	0.16	4.20	3.23	77%	3.18	0.67	76%	
31 01 02 11	Other management expenditure	4.43	2.02	0.10	1.02	2.85	10.36	6.22	60%	5.84	4.12	64%	
32 01 02 11	Other management expenditure	1.62	0.40	0.19	-0.07	0.04	2.14	1.45	68%	1.38	0.53	68%	

3 Other Management Expenditure of the Institutions													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue	
33 01 02 11	Other management expenditure	1.83	0.51	0.03	-0.23	0.00	2.14	1.68	78%	1.63	0.27	78%	
34 01 02 11	Other management expenditure	1.83	0.30	0.10	-0.16	0.00	2.02	1.61	80%	1.48	0.30	77%	
TOTAL		142.95	52.32	4.11	-1.10	21.64	218.86	135.50	62%	133.91	10.34	65%	

EUR millions

4 Expenditure related to buildings													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue	
17 01 03 03	Buildings and related expenditure - Grange	4.92	1.48	0.00	0.00	0.00	6.37	4.65	73%	4.69	1.56	73%	
26 01 22 02	Acquisition and renting of buildings in Brussels	207.27	2.37	0.00	0.00	19.66	229.29	220.01	96%	186.03	8.92	100%	
26 01 22 03	Expenditure related to buildings in Brussels	78.49	36.21	0.00	-1.62	18.96	132.04	77.76	59%	85.18	53.74	63%	
26 01 22 04	Expenditure for equipment and furniture in Brussels	7.52	6.21	0.00	1.43	2.51	17.66	12.68	72%	10.78	4.92	76%	
26 01 22 05	Services, supplies and other operating expenditure in Brussels	7.45	3.43	0.00	0.00	4.43	15.31	10.97	72%	10.42	4.34	88%	
26 01 22 06	Guarding of buildings in Brussels	33.39	19.16	0.00	5.25	2.30	59.82	36.48	61%	33.92	23.33	63%	
26 01 23 02	Acquisition and renting of buildings in Luxembourg	43.57	0.82	0.00	4.90	6.36	55.60	50.35	91%	42.90	5.24	96%	
26 01 23 03	Expenditure related to buildings in Luxembourg	19.79	4.95	0.00	-2.82	0.94	21.58	14.54	67%	15.39	6.97	64%	
26 01 23 04	Expenditure for equipment and furniture in Luxembourg	1.06	0.29	0.00	-0.07	0.21	1.42	0.92	65%	2.14	0.48	66%	
26 01 23 05	Services, supplies and other operating expenditure in Luxembourg	0.93	0.20	0.00	0.13	0.01	1.24	1.01	81%	0.99	0.20	80%	
26 01 23 06	Guarding of buildings in Luxembourg	8.93	0.62	0.00	-0.35	0.14	9.19	7.65	83%	8.61	1.53	83%	
26 01 40	Security and monitoring	14.84	9.00	0.00	-3.64	4.77	24.76	14.98	60%	10.28	9.74	68%	
TOTAL		428.16	84.76	0.00	3.21	60.29	574.27	451.99	79%	411.33	24.55	83%	

EUR millions

5 Expenditure related to ICT													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue	
01 01 03 01	Expenditure related to information and communication technology equipment and services, and specific expenditure	4.23	1.71	1.16	0.00	0.53	7.61	4.91	65%	5.04	2.69	67%	
02 01 03	Expenditure related to information and communication technology equipment and services of the 'Internal market, industry, entrepreneurship and SMEs' policy area	5.58	2.38	1.53	0.00	0.70	10.16	6.61	65%	6.36	3.55	67%	
03 01 03	Expenditure related to information and communication technology equipment and services of the 'Competition' policy area	5.61	2.19	1.54	0.00	0.69	10.01	6.44	64%	6.28	3.57	67%	
04 01 03	Expenditure relating to information and communication technology equipment and services of the 'Employment, social affairs and inclusion' policy area	4.35	1.75	1.19	0.00	0.54	7.82	5.05	65%	4.97	2.76	67%	
05 01 03	Expenditure related to information and communication technology equipment and services of the 'Agriculture and rural development' policy area	6.29	2.61	1.73	0.00	0.79	11.39	7.38	65%	7.61	4.00	67%	
06 01 03	Expenditure related to information and communication technology equipment and services of the 'Mobility and transport' policy area	2.26	0.92	0.62	0.00	0.28	4.07	2.63	65%	2.84	1.43	67%	
07 01 03	Expenditure related to information and communication technology equipment and services of the 'Environment' policy area	2.89	1.18	0.79	0.00	0.36	5.21	3.37	65%	3.50	1.84	67%	
08 01 03	Expenditure related to information and communication technology equipment and services of the 'Research and innovation' policy area	0.56	0.22	0.15	0.00	0.07	1.01	0.65	64%	0.66	0.36	67%	
09 01 03	Expenditure related to information and communication technology equipment and services of the 'Communications networks, content and technology' policy area	2.79	1.12	0.77	0.00	0.35	5.02	3.24	65%	3.18	1.77	67%	
11 01 03	Expenditure relating to information and communication technology equipment and services of the 'Maritime affairs and fisheries' policy area	1.90	0.77	0.52	0.00	0.24	3.42	2.21	65%	2.25	1.21	67%	
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	2.15	0.82	0.59	0.00	0.27	3.81	2.45	64%	2.88	1.37	67%	
13 01 03	Expenditure related to information and communication technology equipment and services of the 'Regional and urban policy' policy area	3.95	1.63	1.08	0.00	0.49	7.14	4.63	65%	4.72	2.51	67%	
14 01 03	Expenditure related to information and communication technology equipment and services of the 'Taxation and customs union' policy area	3.04	1.22	0.83	0.00	0.38	5.45	3.52	65%	3.55	1.93	67%	
15 01 03	Expenditure relating to information and communication technology equipment and services of the 'Education and culture' policy area	2.92	1.19	0.80	0.00	0.36	5.26	3.40	65%	3.58	1.86	67%	
16 01 03 01	Expenditure related to information and communication technology equipment and services	4.27	1.70	1.17	0.00	0.53	7.66	4.94	65%	5.03	2.71	67%	
17 01 03 01	Expenditure related to information and communication technology equipment and services	4.51	1.81	1.24	0.00	0.56	8.11	5.24	65%	5.49	2.87	67%	
18 01 03	Expenditure relating to information and communication technology equipment and services of the 'Migration and home affairs' policy area	2.97	0.92	0.82	0.00	0.36	5.05	3.16	63%	2.50	1.89	65%	
19 01 03 01	Expenditure related to information and communication technology equipment and services	0.46	0.22	0.13	0.00	0.06	0.86	0.57	66%	0.63	0.30	68%	
20 01 03 01	Expenditure related to information and communication technology equipment and services	3.42	1.32	0.94	0.00	0.42	6.09	3.91	64%	3.81	2.17	67%	
21 01 03 01	Expenditure related to information and communication technology equipment and services	4.26	1.70	1.17	0.00	0.53	7.63	4.92	64%	5.23	2.71	67%	
22 01 03 01	Expenditure related to information and communication technology equipment and services	2.21	0.85	0.61	0.00	0.27	3.93	2.53	64%	2.23	1.40	67%	
23 01 03	Expenditure related to information and communication technology equipment and services of the 'Humanitarian aid and civil protection' policy area	1.70	0.58	0.47	0.00	0.21	2.95	1.87	63%	1.68	1.08	66%	
25 01 03	Expenditure related to information and communication technology equipment and services of the 'Commission's policy coordination and legal advice' policy area	10.92	4.02	3.00	0.00	1.34	19.24	12.29	64%	11.44	6.94	66%	
26 01 03	Expenditure related to information and communication technology equipment and services of the 'Commission's administration' policy area	7.56	2.94	2.07	0.00	0.94	13.47	8.66	64%	9.28	4.81	67%	
27 01 03	Expenditure related to information and communication technology equipment and services of the 'Budget' policy area	2.87	1.14	0.79	0.00	0.36	5.14	3.31	64%	3.28	1.82	67%	
28 01 03	Expenditure related to information and communication technology equipment and services of the 'Audit' policy area	1.06	0.43	0.29	0.00	0.13	1.90	1.23	65%	1.10	0.67	67%	
29 01 03	Expenditure related to information and communication technology equipment and services of the 'Statistics' policy area	4.34	1.74	1.19	0.00	0.54	7.79	5.03	65%	5.03	2.76	67%	
31 01 03 01	Expenditure relating to information and communication technology equipment and services	20.85	8.43	5.72	0.00	2.59	37.51	24.24	65%	24.49	13.25	67%	
32 01 03	Expenditure related to information and communication technology equipment and services of the 'Energy' policy area	3.91	1.53	1.07	0.00	0.48	6.99	4.50	64%	4.27	2.49	67%	
33 01 03	Expenditure related to information and communication technology equipment and services of the 'Justice and consumers' policy area	2.51	1.00	0.69	0.00	0.31	4.50	2.90	64%	2.81	1.60	67%	

5 Expenditure related to ICT

Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue
34 01 03	Expenditure related to information and communication technology equipment and services in the 'Climate action' policy area	1.14	0.44	0.31	0.00	0.14	2.03	1.30	64%	1.23	0.72	67%
TOTAL		127.49	50.48	35.00	0.00	15.82	228.24	147.09	64%	146.94	4.27	67%

EUR millions

6 Representation Offices													
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue	
16 01 02 03	External personnel - Commission Representations	17.07	0.15	0.00	1.10	0.01	18.33	18.11	99%	17.62	0.22	99%	
16 01 03 03	Buildings and related expenditure - Commission Representations	26.37	6.38	0.00	-0.94	7.62	39.07	28.65	73%	28.74	10.17	79%	
TOTAL		43.44	6.53	0.00	0.16	7.63	57.39	46.76	81%	46.36	3.93	86%	

EUR millions

7 External Relations Delegations												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue
19 01 02 12	Other management expenditure - Union delegations	0.08	0.00	0.00	0.00	0.00	0.09	0.08	98%	0.03	0.00	99%
19 01 03 02	Buildings and related expenditure - Union delegations	0.38	0.00	-0.02	-0.01	0.00	0.35	0.35	100%	0.13	0.00	100%
20 01 02 12	Other management expenditure - Union delegations	1.45	0.11	0.00	0.07	0.02	1.64	1.61	98%	1.48	0.02	99%
20 01 03 02	Buildings and related expenditure - Union delegations	6.91	0.00	-0.45	-0.19	0.00	6.28	6.28	100%	6.41	0.00	100%
21 01 02 12	Other management expenditure - Union delegations	3.54	0.25	0.00	0.09	0.04	3.92	3.84	98%	3.72	0.05	99%
21 01 03 02	Buildings and related expenditure - Union delegations	16.90	0.00	-1.09	-0.46	0.00	15.35	15.35	100%	16.31	0.00	100%
22 01 02 12	Other management expenditure - Union delegations	1.07	0.07	0.00	0.03	0.01	1.19	1.16	98%	1.02	0.02	99%
22 01 03 02	Buildings and related expenditure - Union delegations	5.13	0.00	-0.33	-0.14	0.00	4.66	4.66	100%	4.50	0.00	100%
TOTAL		35.47	0.43	-1.90	-0.59	0.07	33.47	33.33	100%	33.61	0.07	100%

EUR millions

8 Interinstitutional cooperation in the social sphere												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue
26 01 60 04	Interinstitutional cooperation in the social sphere	7.11	6.76	0.00	0.58	22.02	37.46	23.93	64%	22.97	13.45	84%
TOTAL		7.11	6.76	0.00	0.58	22.02	37.46	23.93	64%	22.97	4.84	84%

EUR millions

9 Other Specific Administrative Expenditure												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue
01 01 03 04	Expenditure related to specific electronic, telecommunication and information needs	0.40	0.34	0.00	0.00	0.00	0.74	0.42	57%	0.21	0.30	57%
15 01 60	Library and e-resources	2.53	0.92	0.00	0.00	0.10	3.52	2.49	71%	2.53	1.03	72%
15 01 61	Cost of organising graduate traineeships with the institution	6.62	1.01	0.00	0.00	2.16	9.69	7.58	78%	7.64	2.11	90%
16 01 60	Purchase of information	1.32	0.79	0.00	-0.26	0.00	1.86	1.05	56%	0.95	0.79	56%
24 01 08	Expenditure resulting from the mandate of the OLAF Supervisory Committee	0.20	0.04	0.00	0.00	0.00	0.24	0.22	90%		0.00	92%
25 01 01 03	Salaries, allowances and payments of Members of the institution	10.19	0.00	0.00	-0.51	0.00	9.68	9.68	100%	9.63	0.00	100%
25 01 02 03	Special advisers	0.96	0.41	0.00	-0.33	0.00	0.66	0.65	98%	0.46	0.01	62%
25 01 02 13	Other management expenditure of Members of the institution	4.05	0.37	0.00	0.02	0.01	4.45	4.22	95%	4.51	0.20	95%
25 01 07	Quality of legislation - Codification of Union law	0.15	0.00	0.00	-0.15	0.00	0.00	0.00	0%	0.00	0.00	0%
25 01 08	Legal advice, litigation and infringements - Legal expenses	3.70	1.19	0.00	-1.14	1.18	4.93	2.84	58%	2.63	2.08	59%
26 01 10	Consolidation of Union law	1.40	0.39	0.00	0.00	0.00	1.79	1.42	80%	1.39	0.37	80%
26 01 11	Official Journal of the European Union (L and C)	6.43	2.99	0.00	0.00	7.43	16.67	13.30	80%	12.99	3.36	86%
26 01 60 01	Medical service	4.80	1.78	0.00	0.00	3.42	9.80	5.81	59%	5.39	3.85	67%
26 01 60 02	Competitions, selection and recruitment expenditure	1.57	0.67	0.00	-0.21	0.26	2.27	1.25	55%	1.37	0.91	54%
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	0.05	0.00	0.07	0.00	0.37	0.31	83%	0.20	0.06	82%
26 01 60 07	Damages	0.15	4.03	0.00	0.32	0.00	4.50	4.39	98%	0.05	0.00	98%
26 01 60 08	Miscellaneous insurances	0.06	0.06	0.00	0.00	0.10	0.22	0.06	26%	0.04	0.14	47%
26 01 60 09	Language courses	2.85	2.70	0.00	-0.42	1.56	6.36	3.30	52%	3.28	3.04	50%
27 01 07	Support expenditure for operations in the 'Budget' policy area	0.15	0.05	0.00	0.00	0.00	0.19	0.08	41%	0.15	0.09	38%
27 01 12 01	Financial charges	0.28	0.04	0.00	0.00	0.00	0.32	0.18	57%	0.31	0.11	57%
27 01 12 02	Coverage of expenditure incurred in connection with treasury management and financial assets	0.00	0.00	0.00	0.01	0.00	0.01	0.01	100%	0.00	0.00	100%
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	-0.01	0.00	0.11	0.08	75%	0.12	0.02	75%
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%
TOTAL		48.31	17.85	0.00	-2.60	16.22	78.51	59.45	76%	53.99	4.38	80%

EUR millions

10 Other Operational Expenditure												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	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	0.00	0.00	0.00	1.13	1.11	99%	1.17	0.00	99%
16 03 02 02	Operation of radio and television studios and audiovisual equipment	5.70	0.00	0.00	0.00	0.00	5.60	5.60	100%	5.63	0.00	100%
16 03 02 04	General report and other publications	2.16	0.00	0.00	0.00	0.00	2.79	2.78	100%	1.73	0.00	100%
25 01 10	Union contribution for operation of the historical archives of the Union	1.43	0.26	0.00	0.00	0.88	2.55	2.31	91%	2.22	0.23	85%
25 01 11	Registries and publications	2.04	1.29	0.00	-0.08	0.02	3.26	1.57	48%	1.90	1.68	48%
26 01 12	Summaries of Union legislation	0.28	0.66	0.00	0.00	0.57	1.51	0.90	60%	1.18	0.61	90%
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	2.55	0.00	0.00	0.00	0.00	2.55	1.63	64%	2.38	0.00	64%
30 01 13 03	Weightings and adjustments to temporary allowances	0.30	0.00	0.00	0.00	0.00	0.30	0.27	88%	0.34	0.00	88%
30 01 14 01	Allowances for staff assigned non-active status, retired in the interests of the service or dismissed	3.90	0.00	0.00	0.00	0.00	3.90	0.45	11%	0.23	0.00	11%
30 01 14 02	Insurance against sickness	0.13	0.00	0.00	0.00	0.00	0.13	0.01	7%	0.01	0.00	7%
30 01 14 03	Weightings and adjustments to allowances	0.06	0.00	0.00	0.00	0.00	0.06	0.04	77%	0.01	0.00	77%
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%
TOTAL		19.80	2.21	0.00	-0.08	1.46	23.77	16.68	70%	16.80	0.00	71%

EUR millions

11 Offices												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue
24 01 07	European Anti-Fraud Office	59.95	7.14	0.00	0.00	0.00	66.26	56.09	85%	56.16	6.48	84%
26 01 09	Publications Office	82.76	5.76	0.00	-0.70	7.90	95.34	86.03	90%	85.42	9.28	94%
26 01 20	European Personnel Selection Office	26.67	8.96	0.00	-0.50	2.60	36.11	25.51	71%	24.68	10.39	69%
26 01 21	Office for Administration and Payment of Individual Entitlements	38.70	3.34	0.00	-0.01	18.36	60.36	43.22	72%	43.50	16.96	90%
26 01 22 01	Office for Infrastructure and Logistics - Brussels	68.15	5.04	0.00	0.13	18.72	92.01	80.29	87%	79.79	11.67	95%
26 01 23 01	Office for Infrastructure and Logistics - Luxembourg	24.37	0.75	0.00	-0.16	0.11	25.02	23.66	95%	24.44	1.18	95%
TOTAL		300.59	30.98	0.00	-1.23	47.68	375.11	314.79	84%	313.99	21.24	89%

EUR millions

12 Language services												
Official Position	Official Bud Pos Desc (Prompt)	Initial Budget	Carryover from 2016	BA transfers	COM transfers	Assigned Revenue	Total Appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate without assigned revenue
31 01 03 04	Technical equipment and services for the Commission conference rooms	2.30	1.57	0.00	0.54	3.30	7.60	3.07	40%	2.51	4.50	66%
31 01 07 01	Interpretation expenditure	17.38	0.61	0.00	3.58	40.90	62.46	47.03	75%	39.97	15.43	95%
31 01 07 02	Training and further training of conference interpreters	0.36	0.37	0.00	0.00	1.02	1.73	0.99	57%	0.88	0.70	75%
31 01 07 03	Information technology expenditure of the Directorate-General for Interpretation	1.27	1.56	0.00	0.07	2.50	5.38	3.61	67%	3.40	1.77	92%
31 01 08 01	Translation expenditure	14.53	2.04	0.00	-4.85	1.48	13.11	10.71	82%	13.37	2.41	87%
31 01 08 02	Support expenditure for operations of the Directorate-General for Translation	1.58	1.25	0.00	0.00	0.86	3.69	2.04	55%	1.89	1.64	68%
31 01 09	Interinstitutional cooperation activities in the language field	0.64	0.74	0.00	-0.17	0.97	2.17	1.11	51%	0.92	1.06	68%
TOTAL		38.06	8.15	0.00	-0.82	51.04	96.14	68.56	71%	62.94	19.12	87%

Others

This programme contains pilot projects, preparatory actions and actions financed under the prerogatives of the Commission and specific competences conferred to the Commission.

EUR millions

Other Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	5	0	0	0	0	0	5	5	99.7%	2	0	99.7%
PA	5	0	0	-3	0	0	2	1	53.5%	2	1	53.5%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	2	1	5	0		0		6		157%		

RAL Overview of Heading 5

EUR millions

CAT	RAL 01.01.2017	Payments on RAL	Commitments 2017	Payments on 2017 commitments	Decommitments 2017	RAL 31.12.2017	Evolution of the RAL (%)
1 Expenditure Related to Staff in Active Employment	0.0	0.0	2 138.0	2 138.0	0.0	0.0	0.0%
2 External Staff Working within the Institutions	30.3	26.7	148.4	114.0	3.6	34.4	13.4%
3 Other Management Expenditure of the Institutions	52.4	44.8	156.1	90.7	7.6	65.5	25.0%
4 Expenditure related to buildings	84.8	81.9	467.1	370.1	2.9	97.0	14.4%
5 Expenditure related to ICT	50.5	49.8	174.0	97.3	0.7	76.7	52.0%
6 Representation Offices	6.5	5.9	47.3	40.8	0.7	6.4	-1.8%
7 External Relations Delegations	0.4	0.4	33.0	33.0	0.1	0.0	-96.9%
8 Interinstitutional cooperation in the social sphere	8.6	7.6	24.9	16.3	0.9	8.6	0.2%
9 Other Specific Administrative Expenditure	17.8	16.0	57.5	43.4	1.8	14.1	-20.9%
10 Other Operational Expenditure	8.1	7.5	16.6	9.2	0.1	8.0	-1.6%
11 Offices	31.0	27.7	321.8	287.1	3.4	34.6	11.7%
12 Language services	8.1	7.8	69.1	60.7	0.3	8.4	3.1%
13 Pensions	0.0	0.0	1 797.1	1 797.1	0.0	0.0	0.0%
14 European Schools	0.5	0.5	196.3	196.0	0.0	0.3	-50.6%
TOTAL	299.1	276.7	5 647.3	5 293.8	22.0	353.9	-3.7%

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 Multiannual Financial Framework (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

9.0.00 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	534	31	1,214	-276	0	41	1,544	1,291	83.6%	61	103	85.9%
PA	390	32	1,191	-240	0	41	1,414	1,291	91.3%	61	24	92.7%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	0	0	1,291	1,290		0		0		36%		

9.0.1 - Emergency Aid Reserve (EAR)

The Emergency Aid Reserve (EAR) 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 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. According to Article 9 of the MFF, the Emergency Aid Reserve is financed with an annual provision foreseen in the budget.

EUR millions

9.0.1 Implementation Table												
	Initial Budget	Carryover from 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	315	0	23	-276	0	0	62	0	0.0%	0	62	0.0%
PA	315	0	0	-216	0	0	99	0	0.0%	0	0	0.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017	Payments on 2017 commitments		Decommitments 2017		RAL as at 31.12.2017		Evolution of the RAL		
	0	0	0	0		0		0		0%		

In 2017, EUR 276 million out of EUR 315 million (88 %) commitment appropriations and EUR 216 million out of EUR 315 million (69 %) payment appropriations were mobilised and transferred to the programme 4.0.7 *Humanitarian Aid* and 4.0.8 *Common Foreign and Security Policy (CFSP)*.

The commitment appropriations have been increased by means of Amending Budget 5/2017 up to the revised¹¹ annual allocation (2017 prices) as foreseen in Article 9 of the MFF regulation. The exceeding appropriations 2017 have been carried over to 2018.

¹¹ Council Regulation (EU, EURATOM) No 2017/1123 of 20 June 2017, OJ L 163, 24.6.2017, p. 1.

9.0.2 - European Globalisation Adjustment Fund (EGF)

The European Globalisation Adjustment Fund (EGF) 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	169	0	0	0	0	41	210	18	8.6%	28	41	10.7%
PA	25	0	0	-25	0	41	42	18	43.1%	28	24	34.2%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017	RAL as at 31.12.2017		Evolution of the RAL		
	0	0	18		18		0	0		36%		

With transfers of EUR 18 million for commitments from the reserve, an amount of EUR 150.8 million remained un-mobilised. The table below shows the budgetary authority transfers 2017 related to the mobilisation of the European Globalisation Adjustment Fund reserve.

EUR

Transfer Ref.	Transmission date to BA	Content	Amount
DEC 01	23/01/2017	EGF/2015/005 NL/DRENTHE OVERIJSEL RETAIL	1 818 750
DEC 02	28/02/2017	EGF/2017/000/TA- TECHNICAL ASSISTANCE	310 000
DEC 06	07/04/2017	EGF/2016/008 FI/NOKIA NETWORK SYSTEM	2 641 800
DEC 08	02/06/2017	EGF/2017/001 ES/CASTILLA Y LEÓN MINING	1 002 264
DEC 13	21/06/2017	EGF/2017/002 FI/MICROSOFT 2	3 520 080
DEC 19	26/09/2017	EGF/2017/004 IT/ALMAVIVA	3 347 370
DEC 22	23/10/2017	EGF/2017/003 GR/ATTICA RETAIL	2 949 150
DEC 27	23/10/2017	EGF/2017/005 FI/RETAIL	2 499 360
TOTAL of transfers			18 088 774
Unmobilised reserve			150 835 226

For 2017 payments, assigned revenue (recovered amounts) was used to pay, mainly, pre-financing requests. Based on a prudent analysis of the expected Member States applications, the remaining amount of EUR 24.7 million in payment appropriations was redirected to other headings by means of the Global Transfer.

9.0.3 - European Union Solidarity Fund (EUSF)

The European Union Solidarity Fund (EUSF) 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 2016	Amending Budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2017	Rate	Actual 2016	Carryover to 2018	Rate excl. ass. rev.
CA	50	31	1,191	0	0	0	1,273	1,273	100.0%	33	0	100.0%
PA	50	31	1,191	0	0	0	1,273	1,273	100.0%	33	0	100.0%
	RAL as at 01.01.2017	Payment of RAL	Commitments 2017		Payments on 2017 commitments		Decommitments 2017	RAL as at 31.12.2017		Evolution of the RAL		
	0	0	1,273		1,273		0	0		0%		

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

The European Union Solidarity Fund (EUSF) was twice mobilised by means of Amending budgets 1 & 4/2017) for a total amount of amount of EUR 1.191 billion in commitment and payment appropriations.

Amending Budget (AB) 1/2017 relates to floods in United Kingdom and fires in Madeira (Portugal) both considered as regional disasters; and to drought and fires in Cyprus considered as major disaster. The total amount mobilised was EUR 71.53 million. For the payment appropriations, as the mobilisation took place at an early stage of implementation and the precise source for redeployment could not be defined at that time, a reserve was created and cleared later by AB 4/2017 through redeployment of exceeding payments appropriation from Structural Fund completion lines (period 2007-2013).

						EUR millions
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	Total amount of aid proposed
United Kingdom - Floods in 2016 (regional disaster)	2 412 042	626 764	n/a	60.3		60.3
Cyprus - Drought and fires in 2016 (major disaster)	180 803	n/a	101 412	2.5	4.8	7.3
Portugal – Madeira fires in 2016 (regional disaster)	157 000	40 850	n/a	3.9		3.9
TOTAL						71.5

Amending Budget 4/2017 relates to the series of earthquakes that took place in 2016 and 2017 in Italy. The remaining financial resources available in the Fund (including those carried from 2016) were not sufficient to respect the budgetary and legal obligations as stipulated by the EUSF regulation. As these series of natural disasters are considered exceptional, requirements were fulfilled to activate Article 10(2) of the MFF regulation. EUR 293.97 million corresponding to the difference between the estimated total costs of eligible operations and the 2017 budget allocation will be covered from the 2018 annual amount.

						EUR millions
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	Total amount of aid proposed
ITALY	21 878 767		3 312 242	82 806	1 114	1 197
TOTAL						1 197

PART C – Revenue: Own Resources

C.1 Own Resources: Budget Implementation Table

EUR millions

Title	Chapter	Budget Heading	Budget 2017 Final*	Revenue 2017**	Revenue 2016	Difference final budget vs. revenue	Revenue as % of budget	Revenue variation as % of 2017/2016
			(1)	(2)	(3)	(4)=(2)-(1)	(5)=(2)/(1)	(6) = [(2)-(3)]/(3)
1	11	Levies and other duties in the sugar sector	133	134	133	0	100.3%	0.8%
1	12	Custom duties	20 374	20 325	19 961	-49	99.8%	1.8%
1	13	Own resources accruing from VAT	16 620	16 584	15 935	-36	99.8%	4.1%
1	14	Own resources based on GNI	78 356	78 279	95 578	-77	99.9%	-18.1%
1	15	Correction of budgetary imbalances granted to UK	0	94	580	94		-83.8%
1	16	Gross reduction in the annual GNI-based contribution granted to some MS	0	0	-22	0		-98.2%
TOTAL			115 484	115 416	132 166	-68	99.9%	-12.7%
* The figures in this column correspond to those in the 2017 budget (OJ L 51, 28.2.2017) plus amending budgets no 1/2017 to no 6/2017								
** 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 entered into force on 1 October 2016 after its ratification by all Member States according to their constitutional rules.

Own resources are budgeted in Title 1 of the General Statement of Revenue¹² (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 1.2 % 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 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.

¹² 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)¹³. 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 2018, as well as the updated forecasts for the year 2017 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 2017 own resources forecast were approved at the ACOR forecasts meeting of 19 May 2017 and budgeted in the Amending Budget No 6/2017.

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 1 December 2016, was fixed at EUR 134 490 million, which was EUR 409 million lower than the EUR 134 899 million in the draft budget, presented by the Commission in June 2016. This variation was due to a decrease in payment appropriations. If we compare the draft budget 2017 recalculated according to the Own Resources Decision 2014/335/EU, Euratom and in order to ensure equilibrium between budgeted revenue and expenditure, this variation was compensated by a decrease in the GNI-based resource, which is the "variable" resource that is used for balancing the budget. The forecast amounts of all other own resources remained the same as in the 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.

¹³ The ACOR is in accordance with Article 16 of Council Regulation No 609/2014 of 26 May 2014.

In 2017, altogether 6 amending budgets were adopted. Their impact on the revenue side of the 2017 budget is indicated in the next table. Main subjects of Amending Budgets are presented in item "A.2.1 Summary Table of Amending Budgets 2017".

EUR millions

Budget	Date of adoption	Total revenue 2017	Difference with previous Budget	Total amount of Own Resources	Difference with previous Budget
Budget 2017	01/12/2016	134 490		131 718	
AB 1/2017	05/04/2017	134 490	0	131 718	0
AB 2/2017	04/07/2017	134 490	0	125 313	-6 405
AB 3/2017	13/09/2017	134 490	0	125 313	0
AB 4/2017	13/09/2017	134 490	0	125 313	0
AB 5/2017	24/10/2017	134 490	0	125 313	0
AB 6/2017	30/11/2017	126 771	-7 720	115 484	-9 830

C.5. Budget Forecasts Table 2017 versus 2016

EUR millions

Title	Chapter	Budget Heading	Budget 2017		Budget 2016	Final budget vs initial budget	Variations as % (2017)	Variations as % (2017/2016)
			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	133	133	133	0		
	12	Custom duties	21,334	20,374	20,115	-960	-4.5%	1.3%
	13	Own resources accruing from VAT	16,599	16,620	16,279	21	0.1%	2.1%
	14	Own resources based on GNI	93,652	78,356	97,149	-15,296	-16.3%	-19.3%
	15	Correction of budgetary imbalances granted to UK	0	0	0	0		
	16	Gross reduction in the annual GNI-based contribution granted to some MS	0	0	0	0		
TOTAL			131,718	115,484	133,677	-16,234	-12.3%	-13.6%
* The figures of the final budget correspond to those of the Amending Budget No 6/2017.								
** The figures of the final budget correspond to those of the Amending Budget No 6/2016.								

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

EUR millions

Member State	Initial Budget 2017	Final Budget 2017*
Belgium	5,594	5,233
Bulgaria	437	425
Czech Republic	1,591	1,459
Denmark	2,563	2,234
Germany	27,133	23,823
Estonia	210	188
Ireland	1,966	1,871
Greece	1,619	1,432
Spain	10,802	9,768
France	20,462	18,167
Croatia	428	386
Italy	15,374	13,770
Cyprus	166	151
Latvia	250	226
Lithuania	402	356
Luxemburg	319	294
Hungary	1,072	965
Malta	93	84
The Netherlands	6,765	5,942
Austria	2,944	2,635
Poland	4,103	3,613
Portugal	1,672	1,504
Romania	1,513	1,357
Slovenia	402	363
Slovakia	734	663
Finland	1,881	1,708
Sweden	3,900	3,218
United Kingdom	17,325	13,648
TOTAL	131,718	115,484
* The figures of the final budget correspond to those of the Amending Budget No 6/2017.		

C.7 Implementation of Own Resources

The custom duties collected amounted to 99.76% of the amounts forecasted. The budgetary estimates were modified by the Amending Budget No 6/2017 (they were decreased by EUR 960 million). These adjustments were based on the new macroeconomic forecasts of spring 2017 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 2017 had a negative impact of EUR 36 million and EUR 77 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 93.8 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. 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 0.4 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 2017 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 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 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	1 818 750		0	C1
DEC 01	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-1 818 750		0	C1
Transfer for decision DEC 01: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 02	04 01 04 04	9.0.2	N	Support expenditure for operations and programmes in the 'Employment, social affairs and inclusion' policy area	310 000		310 000	C1
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	0		-310 000	C1
DEC 02	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-310 000		0	C1
Transfer for decision DEC 02: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 03	13 05 02	4.0.1	N	Instrument for Pre-Accession Assistance (IPA) - Completion of regional development component (2007 to 2013)	0		-17 323 000	C1
DEC 03	13 05 03 02	4.0.1	N	Instrument for Pre-Accession Assistance (IPA) - Completion of cross-border cooperation (CBC) component (2007 to 2013)	0		-4 419 000	C1
DEC 03	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	0		39 000 000	C1
DEC 03	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		50 000 000	0	C2
DEC 03	40 02 42	9.0.1	Y	Emergency aid reserve	0		-17 258 000	C1
DEC 03	40 02 42	9.0.1	Y	Emergency aid reserve		-50 000 000	0	C2
Transfer for decision DEC 03: balance					0	0	0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 04	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	16 394 634		50 000 000	C1
DEC 04	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		48 605 366	0	C2
DEC 04	40 02 42	9.0.1	Y	Emergency aid reserve	-16 394 634		-50 000 000	C1
DEC 04	40 02 42	9.0.1	Y	Emergency aid reserve		-48 605 366	0	C2
Transfer for decision DEC 04: balance					0	0	0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 05	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	20 000 000		16 000 000	C1
DEC 05	40 02 42	9.0.1	Y	Emergency aid reserve	-20 000 000		-16 000 000	C1
Transfer for decision DEC 05: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 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	2 641 800		0	C1
DEC 06	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-2 641 800		0	C1
Transfer for decision DEC 06: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 07	19 03 01 03	4.0.8	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	-40 000 000		0	C1
DEC 07	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	-45 000 000		0	C1
DEC 07	22 02 03 02	4.0.1	N	Support to Turkey	85 000 000		0	C1
Transfer for decision DEC 07: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 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	1 002 264		0	C1
DEC 08	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-1 002 264		0	C1
Transfer for decision DEC 08: balance					0		0	

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 09	01 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Economic and financial affairs' policy area	-961 846		-961 846	C1
DEC 09	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	563 841		563 841	C1
DEC 09	02 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Internal market, industry, entrepreneurship and SMEs' policy area	-1 268 923		-1 268 923	C1
DEC 09	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	743 851		743 851	C1
DEC 09	03 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Competition' policy area	-1 277 046		-1 277 046	C1
DEC 09	03 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Competition' policy area	748 613		748 613	C1
DEC 09	04 01 01 01	5.2.3X	N	Expenditure relating to officials and temporary staff in the 'Employment, social affairs and inclusion' policy area	-989 467		-989 467	C1
DEC 09	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	580 033		580 033	C1
DEC 09	05 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Agriculture and rural development' policy area	-1 431 397		-1 431 397	C1
DEC 09	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	839 095		839 095	C1
DEC 09	06 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Mobility and transport' policy area	-513 418		-513 418	C1
DEC 09	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	300 969		300 969	C1
DEC 09	07 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Environment' policy area	-658 020		-658 020	C1
DEC 09	07 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Environment' policy area	385 736		385 736	C1
DEC 09	08 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Research and innovation' policy area	-128 354		-128 354	C1
DEC 09	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	75 242		75 242	C1
DEC 09	09 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Communications networks, content and technology' policy area	-635 274		-635 274	C1
DEC 09	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	372 402		372 402	C1
DEC 09	11 01 01 01	5.2.3X	N	Expenditure relating to officials and temporary staff in the 'Maritime affairs and fisheries' policy area	-432 181		-432 181	C1
DEC 09	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	253 347		253 347	C1
DEC 09	12 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Financial stability, financial services and capital markets union' policy area	-489 047		-489 047	C1
DEC 09	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	286 683		286 683	C1
DEC 09	13 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Regional and urban policy' policy area	-898 482		-898 482	C1
DEC 09	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	526 696		526 696	C1
DEC 09	14 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Taxation and customs union' policy area	-690 515		-690 515	C1

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 09	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	404 784		404 784	C1
DEC 09	15 01 01 01	5.2.3X	N	Expenditure relating to officials and temporary staff in the 'Education and culture' policy area	-664 519		-664 519	C1
DEC 09	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	389 546		389 546	C1
DEC 09	16 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Communication' policy area	-971 595		-971 595	C1
DEC 09	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	569 556		569 556	C1
DEC 09	17 01 01 01	5.2.3X	N	Expenditure relating to officials and temporary staff in the 'Health and food safety' policy area	-1 026 836		-1 026 836	C1
DEC 09	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	601 939		601 939	C1
DEC 09	18 01 01 01	5.2.3X	N	Expenditure relating to officials and temporary staff in the 'Migration and Home affairs' policy area	-675 892		-675 892	C1
DEC 09	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	396 213		396 213	C1
DEC 09	19 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Foreign policy instruments' policy area	-105 608		-105 608	C1
DEC 09	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	61 908		61 908	C1
DEC 09	20 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Trade' policy area	-778 251		-778 251	C1
DEC 09	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	456 216		456 216	C1
DEC 09	21 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'International cooperation and development' policy area	-968 345		-968 345	C1
DEC 09	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	567 651		567 651	C1
DEC 09	22 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Neighbourhood and enlargement negotiations' policy area	-502 045		-502 045	C1
DEC 09	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	294 302		294 302	C1
DEC 09	23 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Humanitarian aid and civil protection' policy area	-386 688		-386 688	C1
DEC 09	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	226 679		226 679	C1
DEC 09	25 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Commission's policy coordination and legal advice' policy area	-2 484 229		-2 484 229	C1
DEC 09	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	1 456 272		1 456 272	C1
DEC 09	26 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Commission's administration' policy area	-1 718 976		-1 718 976	C1
DEC 09	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	1 007 676		1 007 676	C1
DEC 09	27 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Budget' policy area	-653 146		-653 146	C1
DEC 09	27 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Budget' policy area	382 879		382 879	C1

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 09	28 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Audit' policy area	-240 462		-240 462	C1
DEC 09	28 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Audit' policy area	140 960		140 960	C1
DEC 09	29 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Statistics' policy area	-986 218		-986 218	C1
DEC 09	29 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Statistics' policy area	578 128		578 128	C1
DEC 09	30 01 15 01	5.1.1	N	Pensions and allowances	12 000 000		12 000 000	C1
DEC 09	31 01 01 01	5.2.3X	N	Expenditure relating to officials and temporary staff in the 'Language services' policy area	-4 742 619		-4 742 619	C1
DEC 09	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	2 780 155		2 780 155	C1
DEC 09	32 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Energy' policy area	-890 358		-890 358	C1
DEC 09	32 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Energy' policy area	521 934		521 934	C1
DEC 09	33 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Justice and consumers' policy area	-571 909		-571 909	C1
DEC 09	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	335 257		335 257	C1
DEC 09	34 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Climate action' policy area	-258 334		-258 334	C1
DEC 09	34 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services in the 'Climate action' policy area	151 437		151 437	C1
DEC 09	XX.XXXXXX	5.2.3X	N		0		0	C1
Transfer for decision DEC 09: balance					0		0	

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 10	01 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Economic and financial affairs' policy area	16 872		16 872	C1
DEC 10	01 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Economic and financial affairs' policy area	595 700		595 700	C1
DEC 10	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	-17 000		-17 000	C1
DEC 10	03 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Competition' policy area	477 142		477 142	C1
DEC 10	04 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Employment, social affairs and inclusion' policy area	-34 788		-34 788	C1
DEC 10	05 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Agriculture and rural development' policy area	-200 000		-200 000	C1
DEC 10	06 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Mobility and transport' policy area	109 132		109 132	C1
DEC 10	06 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Mobility and transport' policy area	360 000		360 000	C1
DEC 10	07 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Environment' policy area	27 718		27 718	C1
DEC 10	07 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Environment' policy area	85 000		85 000	C1
DEC 10	08 01 02 01	5.2.3X	N	External personnel and other management expenditure of the 'Research and innovation' policy area	15 000		15 000	C1
DEC 10	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	59 279		59 279	C1
DEC 10	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	220 000		220 000	C1
DEC 10	11 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Maritime affairs and fisheries' policy area	68 160		68 160	C1
DEC 10	11 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Maritime affairs and fisheries' policy area	28 000		28 000	C1
DEC 10	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	200 000		200 000	C1
DEC 10	13 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Regional and urban policy' policy area	30 438		30 438	C1
DEC 10	13 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Regional and urban policy' policy area	312 870		312 870	C1
DEC 10	14 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Taxation and customs union' policy area	300 000		300 000	C1
DEC 10	15 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Education and culture' policy area	1 000 000		1 000 000	C1
DEC 10	16 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Communication' policy area	859 773		859 773	C1
DEC 10	17 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Health and food safety' policy area	3 000		3 000	C1
DEC 10	18 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Migration and home affairs' policy area	343 938		343 938	C1
DEC 10	18 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Migration and home affairs' policy area	270 000		270 000	C1
DEC 10	19 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Foreign policy instruments' policy area	-50 616		-50 616	C1

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 10	20 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Trade' policy area	34 788		34 788	C1
DEC 10	20 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Trade' policy area	18 645		18 645	C1
DEC 10	21 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'International cooperation and development' policy area	119 700		119 700	C1
DEC 10	21 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'International cooperation and development' policy area	175 000		175 000	C1
DEC 10	22 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Neighbourhood and enlargement negotiations' policy area	533 145		533 145	C1
DEC 10	22 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Neighbourhood and enlargement negotiations' policy area	315 145		315 145	C1
DEC 10	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	193 325		193 325	C1
DEC 10	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	45 710		45 710	C1
DEC 10	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	394 267		394 267	C1
DEC 10	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	1 233 642		1 233 642	C1
DEC 10	26 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Commission's administration' policy area	-378 039		-378 039	C1
DEC 10	27 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Budget' policy area	14 495		14 495	C1
DEC 10	27 01 02 09	5.2.3X	N	External personnel and other management expenditure in support of the 'Budget' policy area	-2 244 889		-2 244 889	C1
DEC 10	27 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Budget' policy area	285 404		285 404	C1
DEC 10	27 01 02 19	5.2.3X	N	External personnel and other management expenditure in support of the 'Budget' policy area	-6 460 700		-6 460 700	C1
DEC 10	28 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Audit' policy area	19 224		19 224	C1
DEC 10	28 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Audit' policy area	90 000		90 000	C1
DEC 10	29 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Statistics' policy area	85 122		85 122	C1
DEC 10	31 01 02 01	5.2.3X	N	External personnel and other management expenditure in support of the 'Language services' policy area	34 788		34 788	C1
DEC 10	31 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Language services' policy area	100 000		100 000	C1
DEC 10	32 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Energy' policy area	185 000		185 000	C1
DEC 10	33 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Justice and consumers' policy area	26 610		26 610	C1
DEC 10	34 01 02 11	5.2.3X	N	External personnel and other management expenditure in support of the 'Climate action' policy area	100 000		100 000	C1
Transfer for decision DEC 10: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 11	21 02 07 05	4.0.3	N	Global public goods and challenges and poverty reduction, sustainable development and democracy	-10 000 000		0	C1
DEC 11	22 02 03 02	4.0.1	N	Support to Turkey	10 000 000		0	C1
Transfer for decision DEC 11: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 12	26 01 70 22	5.1.2	N	European Schools	4 644 253		4 644 253	C1
DEC 12	40 01 40	5.1.2	Y	Administrative reserve	-4 644 253		-4 644 253	C1
Transfer for decision DEC 12: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 13	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	3 520 080		0	C1
DEC 13	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-3 520 080		0	C1
Transfer for decision DEC 13: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 14	19 02 01	4.0.6	N	Response to crisis and emerging crisis	-13 000 000		0	C1
DEC 14	22 04 01 03	4.0.2	N	Supporting cooperation with Mediterranean countries	13 000 000		0	C1
Transfer for decision DEC 14: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 15	04 05 51	4.0.1	N	Completion of actions (prior to 2014) - Instrument for Pre-Accession Assistance - Human resources development	0		-8 200 000	C1
DEC 15	05 06 01	4.0.OTH	N	International agricultural agreements	-2 300 000		-2 300 000	C1
DEC 15	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	90 000 000		70 000 000	C1
DEC 15	40 02 42	9.0.1	Y	Emergency aid reserve	-87 700 000		-59 500 000	C1
Transfer for decision DEC 15: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 16	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	30 000 000		23 000 000	C1
DEC 16	40 02 42	9.0.1	Y	Emergency aid reserve	-30 000 000		-23 000 000	C1
Transfer for decision DEC 16: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 17	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	64 000 000		50 000 000	C1
DEC 17	40 02 42	9.0.1	Y	Emergency aid reserve	-64 000 000		-50 000 000	C1
Transfer for decision DEC 17: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 18	18 02 01 01	3.0.2	N	Internal Security Fund	0		-80 000 000	C1
DEC 18	18 02 01 02	3.0.2	N	Internal Security Fund	0		-45 000 000	C1
DEC 18	18 02 51	3.0.2	N	Completion of operations and programmes in the field of external borders, security and safeguarding liberties	0		-105 000 000	C1
DEC 18	18 03 51	3.0.1	N	Completion of operations and programmes in the field of return, refugees and migration flows	0		-54 000 000	C1
DEC 18	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		144 357 200	C1
DEC 18	32 05 51	1.1.12	N	Completion of the European Joint Undertaking for ITER - Fusion for Energy (F4E) (2007 to 2013)	0		139 642 800	C1
Transfer for decision DEC 18: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 19	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	3 347 370		0	C1
DEC 19	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-3 347 370		0	C1
Transfer for decision DEC 19: balance					0		0	

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 20	01 02 04	1.1.7	N	Protecting euro banknotes and coins against counterfeiting and related fraud	0		-127 131	C1
DEC 20	01 02 77 01	1.2.PPPA	N	Pilot projects and preparatory actions	0		300 000	C1
DEC 20	01 03 02	4.0.10	N	Macro-financial assistance	0		-25 400 000	C1
DEC 20	01 04 05	1.1.10	N	Provisioning of the EFSI guarantee fund	0		150 000 000	C1
DEC 20	01 04 51	1.1.4	N	Completion of programmes in the field of small and middle-sized enterprises (SMEs) (prior to 2014)	0		-72 198 688	C1
DEC 20	02 02 02	1.1.4	N	Improving access to finance for small and medium-sized enterprises (SMEs) in the form of equity and debt	0		-41 115 873	C1
DEC 20	02 02 77 09	1.1.PPPA	N	Pilot projects and preparatory actions	0		-88 733	C1
DEC 20	02 02 77 17	1.1.PPPA	N	Pilot projects and preparatory actions	0		-201 196	C1
DEC 20	02 02 77 18	1.1.PPPA	N	Pilot projects and preparatory actions	0		-635 025	C1
DEC 20	02 02 77 20	1.1.PPPA	N	Pilot projects and preparatory actions	0		-82 933	C1
DEC 20	02 02 77 24	1.1.PPPA	N	Pilot projects and preparatory actions	0		-285 000	C1
DEC 20	02 02 77 25	1.1.PPPA	N	Pilot projects and preparatory actions	0		-331 913	C1
DEC 20	02 02 77 26	1.1.PPPA	N	Pilot projects and preparatory actions	0		-1 008 700	C1
DEC 20	02 02 77 29	1.1.PPPA	N	Pilot projects and preparatory actions	0		-920 000	C1
DEC 20	02 02 77 30	1.1.PPPA	N	Pilot projects and preparatory actions	0		-375 000	C1
DEC 20	02 03 03	1.1.DAG	N	European Chemicals Agency - Chemicals legislation	0		-5 328 440	C1
DEC 20	02 04 02 01	1.1.31	N	Industrial leadership	0		-34 830 246	C1
DEC 20	02 04 02 03	1.1.31	N	Industrial leadership	0		-7 611 927	C1
DEC 20	02 04 51	1.1.31	N	Completion of previous research framework programmes - Seventh Framework Programme - EC (2007 to 2013)	0		-4 342 342	C1
DEC 20	02 04 53	1.1.31	N	Completion of Competitiveness and Innovation Framework Programme - Innovation part (2007-2013)	0		-5 317 790	C1
DEC 20	02 04 77 03	1.1.PPPA	N	Pilot projects and preparatory actions	0		-220 000	C1
DEC 20	02 05 01	1.1.11	N	Developing and providing global satellite-based radio navigation infrastructures and services (Galileo) by 2020	0		97 366 678	C1
DEC 20	04 03 77 25	1.1.PPPA	N	Pilot projects and preparatory actions	0		-1 000 000	C1
DEC 20	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		-24 690 000	C1
DEC 20	05 06 01	4.0.OTH	N	International agricultural agreements	0		-1 347 671	C1

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 20	05 06 02	4.0.SPEC	N	International agricultural organisations	0		-40 000	C1
DEC 20	05 07 01 02	2.0.10	N	Control of agricultural expenditure	0		-820 000	C1
DEC 20	05 09 03 01	1.1.31	N	Societal challenges	0		17 955 060	C1
DEC 20	06 02 01 01	1.1.82	N	Connecting Europe Facility (CEF)	0		100 000 000	C1
DEC 20	06 02 01 02	1.1.82	N	Connecting Europe Facility (CEF)	0		5 000 000	C1
DEC 20	06 02 01 03	1.1.82	N	Connecting Europe Facility (CEF)	0		80 500 000	C1
DEC 20	07 02 02	2.0.4	N	Halting and reversing biodiversity loss	0		-3 000 000	C1
DEC 20	07 02 03	2.0.4	N	Supporting better environmental governance and information at all levels	0		-6 000 000	C1
DEC 20	07 02 77 22	2.0.PPPA	N	Pilot projects and preparatory actions	0		-210 000	C1
DEC 20	07 02 77 29	2.0.PPPA	N	Pilot projects and preparatory actions	0		-98 069	C1
DEC 20	07 02 77 30	2.0.PPPA	N	Pilot projects and preparatory actions	0		-322 045	C1
DEC 20	07 02 77 32	2.0.PPPA	N	Pilot projects and preparatory actions	0		-240 000	C1
DEC 20	07 02 77 33	2.0.PPPA	N	Pilot projects and preparatory actions	0		-400 000	C1
DEC 20	07 02 77 35	2.0.PPPA	N	Pilot projects and preparatory actions	0		-500 000	C1
DEC 20	07 02 77 36	2.0.PPPA	N	Pilot projects and preparatory actions	0		-500 000	C1
DEC 20	07 02 77 37	2.0.PPPA	N	Pilot projects and preparatory actions	0		-375 000	C1
DEC 20	07 02 77 39	2.0.PPPA	N	Pilot projects and preparatory actions	0		-250 000	C1
DEC 20	07 02 77 40	2.0.PPPA	N	Pilot projects and preparatory actions	0		-250 000	C1
DEC 20	07 02 77 41	2.0.PPPA	N	Pilot projects and preparatory actions	0		-500 000	C1
DEC 20	09 02 05	3.0.SPEC	N	Measures concerning digital content, and audiovisual and other media industries	0		-215 746	C1
DEC 20	09 02 77 04	3.0.PPPA	N	Pilot projects and preparatory actions	0		-146 356	C1
DEC 20	09 02 77 05	3.0.PPPA	N	Pilot projects and preparatory actions	0		-70 864	C1
DEC 20	09 03 02	1.1.83	N	Creating an environment more conducive to private investment for telecommunications infrastructure projects - CEF broadband	0		-36 000 000	C1
DEC 20	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		-4 900 000	C1
DEC 20	09 04 77 01	1.1.PPPA	N	Pilots projects and preparatory actions	0		-999 010	C1

Nr	Official Budget Item	Financial Perspective	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 20	09 04 77 04	1.1.PPPA	N	Pilots projects and preparatory actions	0		-20,556	C1
DEC 20	09 04 77 05	1.1.PPPA	N	Pilots projects and preparatory actions	0		-111,407	C1
DEC 20	09 04 77 06	1.1.PPPA	N	Pilots projects and preparatory actions	0		-200,000	C1
DEC 20	09 04 77 07	1.1.PPPA	N	Pilots projects and preparatory actions	0		-1,213	C1
DEC 20	09 04 77 08	1.1.PPPA	N	Pilots projects and preparatory actions	0		-137,500	C1
DEC 20	09 04 77 10	1.1.PPPA	N	Pilots projects and preparatory actions	0		-500,000	C1
DEC 20	09 04 77 11	1.1.PPPA	N	Pilots projects and preparatory actions	0		-300,000	C1
DEC 20	09 04 77 13	1.1.PPPA	N	Pilots projects and preparatory actions	0		-750,000	C1
DEC 20	09 04 77 14	1.1.PPPA	N	Pilots projects and preparatory actions	0		-750,000	C1
DEC 20	09 04 77 15	1.1.PPPA	N	Pilots projects and preparatory actions	0		-300,000	C1
DEC 20	09 05 05	3.0.SPEC	N	Multimedia actions	0		-2,431,636	C1
DEC 20	09 05 77 04	3.0.PPPA	N	Pilot projects and preparatory actions	0		-250,000	C1
DEC 20	10 02 01	1.1.31	N	Horizon 2020 - Customer-driven scientific and technical support to Union policies	0		-2,500,000	C1
DEC 20	10 02 51	1.1.31	N	Completion of the Seventh Framework Programme - Direct actions (2007 to 2013)	0		-350,000	C1
DEC 20	10 02 77 01	1.1.PPPA	N	Pilot projects and preparatory actions	0		-175,000	C1
DEC 20	10 03 51	1.1.32	N	Completion of the Seventh Framework Programme - Euratom (2007 to 2013)	0		-75,000	C1
DEC 20	10 05 01	1.1.OTH	N	Decommissioning of Euratom obsolete nuclear facilities and final disposal of wastes	0		-6,150,000	C1
DEC 20	11 06 60	2.0.31	N	Promoting sustainable and competitive fisheries and aquaculture, balanced and inclusive territorial development of fisheries areas and fostering the implementation of the common fisheries policy	0		-141,420,000	C1
DEC 20	11 06 61	2.0.31	N	Fostering the development and implementation of the Union's integrated maritime policy	0		-3,469,610	C1
DEC 20	11 06 62 01	2.0.31	N	Accompanying measures for the common fisheries policy and the integrated maritime policy	0		-1,300,000	C1
DEC 20	11 06 62 02	2.0.31	N	Accompanying measures for the common fisheries policy and the integrated maritime policy	0		-10,900,000	C1
DEC 20	11 06 62 05	2.0.31	N	Accompanying measures for the common fisheries policy and the integrated maritime policy	0		-128,121	C1
DEC 20	12 02 01	1.1.SPEC	N	Implementation and development of the single market for financial services	0		-500,000	C1
DEC 20	12 02 03	1.1.OTH	N	Standards in the fields of financial reporting and auditing	0		-886,443	C1
DEC 20	12 02 08	1.1.OTH	N	Enhancing the involvement of consumers and other end-users in Union policy-making in financial services	0		-48,298	C1

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 20	12 02 77 05	1.1.PPPA	N	Pilot projects and preparatory actions	0		-536,716	C1
DEC 20	12 02 77 06	1.1.PPPA	N	Pilot projects and preparatory actions	0		-75,000	C1
DEC 20	13 03 60	1.2.11	N	European Regional Development Fund (ERDF) - Less developed regions - Investment for growth and jobs goal	0		-14,334,466	C1
DEC 20	13 03 68	1.2.31	N	Macro-regional strategies 2014-2020 - European Union strategy for the Danube region - Technical assistance	0		-500,000	C1
DEC 20	13 03 77 08	1.2.PPPA	N	Pilot projects and preparatory actions	0		-322,551	C1
DEC 20	13 03 77 17	1.2.PPPA	N	Pilot projects and preparatory actions	0		-950,000	C1
DEC 20	13 03 77 19	1.2.PPPA	N	Pilot projects and preparatory actions	0		-1,000,000	C1
DEC 20	13 03 77 23	1.2.PPPA	N	Pilot projects and preparatory actions	0		-1,013,760	C1
DEC 20	13 07 01	4.0.OTH	N	Financial support for encouraging the economic development of the Turkish Cypriot community	0		-18,000,000	C1
DEC 20	13 08 01	1.2.31	N	Structural Reform Support Programme (SRSP) - Operational technical assistance transferred from H1b (ESF, ERDF and CF)	0		-4,503,700	C1
DEC 20	13 08 02	2.0.20	N	Structural Reform Support Programme (SRSP) - Operational technical assistance transferred from H2 (EAFRD)	0		-1,255,500	C1
DEC 20	14 02 02	4.0.OTH	N	Membership of international organisations in the field of customs	0		-25,913	C1
DEC 20	14 03 02	4.0.OTH	N	Membership of international organisations in the field of taxation	0		-100,000	C1
DEC 20	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		16,835,612	C1
DEC 20	17 03 51	3.0.9	N	Completion of public health programmes	0		5,000,000	C1
DEC 20	17 04 03	3.0.8	N	Ensuring effective, efficient and reliable controls	0		3,500,000	C1
DEC 20	18 02 77 02	3.0.PPPA	N	Pilot projects and preparatory actions	0		-255,186	C1
DEC 20	18 03 77 05	3.0.PPPA	N	Pilot projects and preparatory actions	0		-160,762	C1
DEC 20	18 03 77 06	3.0.PPPA	N	Pilot projects and preparatory actions	0		-111,000	C1
DEC 20	18 03 77 07	3.0.PPPA	N	Pilot projects and preparatory actions	0		-273,799	C1
DEC 20	18 03 77 09	3.0.PPPA	N	Pilot projects and preparatory actions	0		-260,156	C1
DEC 20	18 03 77 11	4.0.PPPA	N	Pilot projects and preparatory actions	0		-250,000	C1
DEC 20	18 05 03 01	1.1.31	N	Societal challenges	0		-24,642,000	C1
DEC 20	18 05 51	1.1.31	N	Completion of previous research framework programmes - Seventh framework programme - EC (2007 to 2013)	0		-10,300,000	C1
DEC 20	18 06 01	3.0.4	N	Supporting initiatives in the field of drugs policy	0		-1,000,000	C1

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 20	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		-12,861,864	C1
DEC 20	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		-8,820,578	C1
DEC 20	19 04 01	4.0.5	N	Improving the reliability of electoral processes, in particular by means of election observation missions	0		-8,000,000	C1
DEC 20	19 05 01	4.0.4	N	Cooperation with third countries to advance and promote Union and mutual interests	0		-19,000,000	C1
DEC 20	19 06 01	4.0.SPEC	N	Information outreach on the Union's external relations	0		700,000	C1
DEC 20	21 02 51 08	4.0.3	N	Completion of actions in the area of development cooperation (prior to 2014)	0		-35,500,000	C1
DEC 20	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 accident related projects	0		-10,900,000	C1
DEC 20	21 07 01	4.0.OTH	N	Cooperation with Greenland	0		-5,430,797	C1
DEC 20	21 08 02	4.0.SPEC	N	Coordination and promotion of awareness on development issues	0		-3,000,000	C1
DEC 20	21 09 51 01	4.0.4	N	Completion of former actions (prior to 2014)	0		-1,600,000	C1
DEC 20	21 09 51 02	4.0.4	N	Completion of former actions (prior to 2014)	0		-5,600,000	C1
DEC 20	21 09 51 03	4.0.4	N	Completion of former actions (prior to 2014)	0		-723,213	C1
DEC 20	22 02 77 02	4.0.PPPA	N	Pilot projects and preparatory actions	0		-30,112	C1
DEC 20	22 04 77 04	4.0.PPPA	N	Pilot projects and preparatory actions	0		-129,325	C1
DEC 20	22 04 77 05	4.0.PPPA	N	Pilot projects and preparatory actions	0		-91,262	C1
DEC 20	23 03 01 02	4.0.12	N	Disaster prevention and preparedness	0		-250,000	C1
DEC 20	23 03 02 01	3.0.6	N	Rapid and efficient emergency response interventions in the event of major disasters	0		-875,000	C1
DEC 20	23 03 02 02	4.0.12	N	Rapid and efficient emergency response interventions in the event of major disasters	0		-6,400,000	C1
DEC 20	23 04 01	4.0.13	N	EU Aid Volunteers initiative - Strengthening the Union's capacity to respond to humanitarian crises	0		-4,944,000	C1
DEC 20	26 02 01	1.1.OTH	N	Procedures for awarding and advertising public supply, works and service contracts	0		-800,000	C1
DEC 20	26 03 77 03	5.2.3PPPA	N	Pilot projects and preparatory actions	0		-200,000	C1
DEC 20	26 03 77 05	5.2.3PPPA	N	Pilot projects and preparatory actions	0		-257,000	C1
DEC 20	26 03 77 06	5.2.3PPPA	N	Pilot projects and preparatory actions	0		-1,100,000	C1
DEC 20	26 03 77 07	5.2.3PPPA	N	Pilot projects and preparatory actions	0		-275,000	C1
DEC 20	26 03 77 08	5.2.3PPPA	N	Pilot projects and preparatory actions	0		-500,000	C1

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 20	29 02 01	1.1.OTH	N	Providing quality statistical information, implementing new methods of production of European statistics and strengthening the partnership within the European Statistical System	0		9,893,016	C1
DEC 20	32 03 04 01	1.1.2	N	Nuclear decommissioning assistance programme	0		64,000,000	C1
DEC 20	32 03 51	1.1.2	N	Completion of nuclear decommissioning assistance (2007 to 2013)	0		130,926,858	C1
DEC 20	33 03 01	3.0.4	N	Supporting and promoting judicial training and facilitating effective access to justice for all	0		-312,156	C1
DEC 20	34 02 01	2.0.4	N	Reducing Union greenhouse gas emissions	0		-12,500,000	C1
DEC 20	34 02 02	2.0.4	N	Increasing the resilience of the Union to climate change	0		-4,500,000	C1
DEC 20	34 02 51	2.0.4	N	Completion of former climate action programmes	0		-305,924	C1
DEC 20	34 02 77 03	2.0.PPPA	N	Pilot projects and preparatory actions	0		-250,000	C1
Transfer for decision DEC 20: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 21	01 03 02	4.0.10	N	Macro-financial assistance	-5 500 000		0	C1
DEC 21	05 06 01	4.0.OTH	N	International agricultural agreements	-1 258 000		0	C1
DEC 21	18 03 77 11	4.0.PPPA	N	Pilot projects and preparatory actions	-500 000		0	C1
DEC 21	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	40 500 000		0	C1
DEC 21	19 03 02	4.0.8	N	Support to non-proliferation and disarmament	4 000 000		0	C1
DEC 21	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 accident related projects	-10 900 000		0	C1
DEC 21	23 03 02 02	4.0.12	N	Rapid and efficient emergency response interventions in the event of major disasters	-6 000 000		0	C1
DEC 21	23 04 01	4.0.13	N	EU Aid Volunteers initiative - Strengthening the Union's capacity to respond to humanitarian crises	-2 342 000		0	C1
DEC 21	40 02 42	9.0.1	Y	Emergency aid reserve	-18 000 000		0	C1
Transfer for decision DEC 21: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 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	2 949 150		0	C1
DEC 22	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-2 949 150		0	C1
Transfer for decision DEC 22: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 23	11 03 01	2.0.32	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	2 437 600		3 242 855	C1
DEC 23	40 02 41	2.0.32	Y	Differentiated appropriations	-2 437 600		-3 242 855	C1
Transfer for decision DEC 23: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 24	01 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Economic and financial affairs' policy area	-662 679		-662 679	C1
DEC 24	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	597 008		597 008	C1
DEC 24	02 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Internal market, industry, entrepreneurship and SMEs' policy area	-874 244		-874 244	C1
DEC 24	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	787 607		787 607	C1
DEC 24	03 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Competition' policy area	-879 841		-879 841	C1
DEC 24	03 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Competition' policy area	792 650		792 650	C1
DEC 24	04 01 01 01	5.2.3X	N	Expenditure relating to officials and temporary staff in the 'Employment, social affairs and inclusion' policy area	-681 709		-681 709	C1
DEC 24	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	614 152		614 152	C1
DEC 24	05 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Agriculture and rural development' policy area	-986 183		-986 183	C1
DEC 24	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	888 453		888 453	C1
DEC 24	06 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Mobility and transport' policy area	-353 727		-353 727	C1
DEC 24	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	318 673		318 673	C1
DEC 24	07 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Environment' policy area	-453 353		-453 353	C1
DEC 24	07 01 03 01	5.2.3X	N	Expenditure related to information and communication technology equipment and services of the 'Environment' policy area	408 426		408 426	C1
DEC 24	08 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Research and innovation' policy area	-88 432		-88 432	C1
DEC 24	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	79 669		79 669	C1
DEC 24	09 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Communications networks, content and technology' policy area	-437 682		-437 682	C1
DEC 24	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	394 308		394 308	C1
DEC 24	11 01 01 01	5.2.3X	N	Expenditure relating to officials and temporary staff in the 'Maritime affairs and fisheries' policy area	-297 758		-297 758	C1
DEC 24	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	268 250		268 250	C1
DEC 24	12 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Financial stability, financial services and capital markets union' policy area	-336 936		-336 936	C1
DEC 24	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	303 547		303 547	C1
DEC 24	13 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Regional and urban policy' policy area	-619 023		-619 023	C1
DEC 24	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	557 678		557 678	C1
DEC 24	14 01 01 01	5.2.3X	N	Expenditure related to officials and temporary staff in the 'Taxation and customs union' policy area	-475 741		-475 741	C1

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 25	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	15 000 000		0	C1
DEC 25	40 02 42	9.0.1	Y	Emergency aid reserve	-15 000 000		0	C1
Transfer for decision DEC 25: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 26	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 26	40 02 42	9.0.1	Y	Emergency aid reserve	-25 000 000		0	C1
Transfer for decision DEC 26: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 27	04 04 01	9.0.2	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	2 499 360		0	C1
DEC 27	40 02 43	9.0.2	Y	Reserve for the European Globalisation Adjustment Fund	-2 499 360		0	C1
Transfer for decision DEC 27: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 28	02 03 03	1.1.DAG	N	European Chemicals Agency - Chemicals legislation	-5 328 000		0	C1
DEC 28	06 02 02	1.1.DAG	N	European Aviation Safety Agency	-1 218 000		0	C1
DEC 28	12 02 01	1.1.SPEC	N	Implementation and development of the single market for financial services	240 000		0	C1
DEC 28	14 02 01	1.1.7	N	Supporting the functioning and modernisation of the customs union	7 306 000		0	C1
DEC 28	26 02 01	1.1.OTH	N	Procedures for awarding and advertising public supply, works and service contracts	-1 000 000		0	C1
Transfer for decision DEC 28: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 29	17 04 04	3.0.8	N	Fund for emergency measures related to animal and plant health	2 700 000		2 700 000	C1
DEC 29	18 01 04 05	3.0.12	N	Support expenditure for operations and programmes in the 'Migration and home affairs' policy area	-1 200 000		-1 200 000	C1
DEC 29	23 03 01 01	3.0.6	N	Disaster prevention and preparedness	-1 500 000		-1 500 000	C1
Transfer for decision DEC 29: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 30	02 01 04 01	1.1.4	N	Support expenditure for operations and programmes in the 'Internal market, industry, entrepreneurship and SMEs' policy area	-800 000		-800 000	C1
DEC 30	02 01 06 01	1.1.4	N	Executive agencies	-211 701		-211 701	C1
DEC 30	02 02 01	1.1.4	N	Promoting entrepreneurship and improving the competitiveness and access to markets of Union enterprises	211 701		1 011 701	C1
DEC 30	02 02 02	1.1.4	N	Improving access to finance for small and medium-sized enterprises (SMEs) in the form of equity and debt	800 000		0	C1
DEC 30	05 01 05 03	1.1.31	N	Support expenditure for research and innovation programmes in the 'Agriculture and rural development' policy area	-464 932		-464 932	C1
DEC 30	05 09 03 01	1.1.31	N	Societal challenges	464 932		464 932	C1
DEC 30	06 01 06 01	1.1.82	N	Executive agencies	-1 078 624		-1 078 624	C1
DEC 30	06 02 01 03	1.1.82	N	Connecting Europe Facility (CEF)	498 624		498 624	C1
DEC 30	06 03 03 01	1.1.31	N	Societal challenges	143 776		0	C1
DEC 30	08 01 06 03	1.1.31	N	Executive agencies	-2 085 585		-2 085 585	C1
DEC 30	08 01 06 04	1.1.31	N	Executive agencies	-143 776		-143 776	C1
DEC 30	08 02 02 01	1.1.31	N	Industrial leadership	2 085 585		0	C1
DEC 30	08 02 03 05	1.1.31	N	Societal challenges	0		2 085 585	C1
DEC 30	09 01 05 01	1.1.31	N	Support expenditure for research and innovation programmes in the 'Communications networks, content and technology' policy area	-2 200 000		-2 200 000	C1
DEC 30	09 01 05 02	1.1.31	N	Support expenditure for research and innovation programmes in the 'Communications networks, content and technology' policy area	-600 000		-600 000	C1
DEC 30	09 04 02 01	1.1.31	N	Industrial leadership	2 800 000		2 800 000	C1
DEC 30	09 04 03 01	1.1.31	N	Societal challenges	580 000		580 000	C1
DEC 30	32 01 05 21	1.1.12	N	Support expenditure for research and innovation programmes in the 'Energy' policy area	-794 000		-794 000	C1
DEC 30	32 01 05 23	1.1.12	N	Support expenditure for research and innovation programmes in the 'Energy' policy area	-330 000		-330 000	C1
DEC 30	32 04 03 01	1.1.31	N	Societal challenges	0		143 776	C1
DEC 30	32 05 01 01	1.1.12	N	Construction, operation and exploitation of the ITER facilities - European Joint Undertaking for ITER - Fusion for Energy (F4E)	1 124 000		1 124 000	C1
Transfer for decision DEC 30: balance					0		0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 31	09 05 51	3.0.11	N	Completion of former MEDIA programmes			-313 282	C5
DEC 31	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			313 282	C5
Transfer for decision DEC 31: balance							0	

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 32	32 02 01 04	1.1.81	N	Connecting Europe Facility	-77 291 975		0	C1
DEC 32	32 04 03 01	1.1.31	N	Societal challenges	77 291 975		0	C1
Transfer for decision DEC 32: balance							0	0

EUR

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 33	22 02 03 02	4.0.1	N	Support to Turkey	-62 000 000		0	C1
DEC 33	23 02 01	4.0.7	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	62 000 000		0	C1
Transfer for decision DEC 33: balance							0	0

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 34	01 02 01	1.1.SPEC	N	Coordination and surveillance of, and communication on, the economic and monetary union, including the euro	0		-1,550,000	C1
DEC 34	01 03 02	4.0.10	N	Macro-financial assistance	0		-10,000,000	C1
DEC 34	04 03 02 03	1.1.6	N	European Union Programme for Employment and Social Innovation (EaSI)	0		-6,500,000	C1
DEC 34	04 05 51	4.0.1	N	Completion of actions (prior to 2014) - Instrument for Pre-Accession Assistance - Human resources development	0		-1,253,149	C1
DEC 34	04 06 01	1.2.4	N	Promoting social cohesion and alleviating the worst forms of poverty in the Union	0		-150,000,000	C1
DEC 34	05 02 10 02	2.0.10	N	Promotion	0		-1,724,000	C1
DEC 34	05 04 60 01	2.0.20	N	European Agricultural Fund for Rural Development - EAFRD (2014 to 2020)	0		567,662,308	C1
DEC 34	05 06 02	4.0.SPEC	N	International agricultural organisations	0		-112,000	C1
DEC 34	05 08 03	2.0.10	N	Restructuring of systems for agricultural surveys	0		-442,000	C1
DEC 34	05 08 77 12	2.0.PPPA	N	Pilot projects and preparatory actions	0		-120,000	C1
DEC 34	05 08 77 13	2.0.PPPA	N	Pilot projects and preparatory actions	0		-44,391	C1
DEC 34	06 02 03 01	1.1.DAG	N	European Maritime Safety Agency	0		-4,624,000	C1
DEC 34	06 02 05	1.1.SPEC	N	Support activities to the European transport policy and passenger rights including communication activities	0		-529,789	C1
DEC 34	06 03 03 01	1.1.31	N	Societal challenges	0		-1,700,000	C1
DEC 34	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		-2,800,000	C1
DEC 34	07 02 03	2.0.4	N	Supporting better environmental governance and information at all levels	0		-1,400,000	C1
DEC 34	07 02 04	4.0.OTH	N	Contribution to multilateral and international environment agreements	0		-229,129	C1
DEC 34	07 02 51	2.0.4	N	Completion of previous environmental programmes	0		-800,000	C1
DEC 34	09 02 01	1.1.SPEC	N	Definition and implementation of the Union's policy in the field of electronic communications	0		-934,046	C1
DEC 34	09 03 02	1.1.83	N	Creating an environment more conducive to private investment for telecommunications infrastructure projects - CEF broadband	0		-9,000,000	C1
DEC 34	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		-3,221,630	C1
DEC 34	09 03 04	1.1.83	N	WiFi4EU - Support the deployment of free local wifi	0		-454,290	C1
DEC 34	11 06 12	2.0.31	N	Completion of European Fisheries Fund (EFF) - Convergence objective (2007 to 2013)	0		-184,523	C1
DEC 34	11 06 13	2.0.31	N	Completion of European Fisheries Fund (EFF) - Outside convergence objective (2007 to 2013)	0		-1,559,024	C1
DEC 34	11 06 60	2.0.31	N	Promoting sustainable and competitive fisheries and aquaculture, balanced and inclusive territorial development of fisheries areas and fostering the implementation of the common fisheries policy	0		-21,000,000	C1

Nr	Official Budget Item	Financial Perspective	Reserve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
DEC 34	12 02 03	1.1.OTH	N	Standards in the fields of financial reporting and auditing	0		-265,901	C1
DEC 34	12 02 77 06	1.1.PPPA	N	Pilot projects and preparatory actions	0		-144,122	C1
DEC 34	13 07 01	4.0.OTH	N	Financial support for encouraging the economic development of the Turkish Cypriot community	0		-1,886,408	C1
DEC 34	13 08 01	1.2.31	N	Structural Reform Support Programme (SRSP) - Operational technical assistance transferred from H1b (ESF, ERDF and CF)	0		-815,000	C1
DEC 34	13 08 02	2.0.20	N	Structural Reform Support Programme (SRSP) - Operational technical assistance transferred from H2 (EAFRD)	0		-746,000	C1
DEC 34	16 03 02 03	3.0.SPEC	N	Providing institutional communication and information analysis	0		-1,200,000	C1
DEC 34	16 03 77 05	3.0.PPPA	N	Pilot projects and preparatory actions	0		-300,000	C1
DEC 34	17 03 01	3.0.9	N	Third programme for the Union's action in the field of health (2014-2020)	0		-3,000,000	C1
DEC 34	17 04 03	3.0.8	N	Ensuring effective, efficient and reliable controls	0		-1,000,000	C1
DEC 34	17 04 77 05	2.0.PPPA	N	Pilot projects and preparatory actions	0		-300,000	C1
DEC 34	18 02 03	3.0.DAG	N	European Border and Coast Guard Agency (Frontex)	0		-20,000,000	C1
DEC 34	18 02 07	3.0.DAG	N	European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice ('eu-LISA')	0		-85,600,000	C1
DEC 34	18 03 01 02	3.0.1	N	Asylum, Migration and Integration Fund	0		-45,000,000	C1
DEC 34	19 02 01	4.0.6	N	Response to crisis and emerging crisis	0		-20,000,000	C1
DEC 34	19 02 02	4.0.6	N	Support to conflict prevention, peace-building and crisis preparedness	0		-3,000,000	C1
DEC 34	19 02 51	4.0.6	N	Completion of actions in the field of crisis response and preparedness (2007 to 2013)	0		-16,000,000	C1
DEC 34	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		-8,495,353	C1
DEC 34	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		-1,497,807	C1
DEC 34	19 03 02	4.0.8	N	Support to non-proliferation and disarmament	0		-806,840	C1
DEC 34	19 05 01	4.0.4	N	Cooperation with third countries to advance and promote Union and mutual interests	0		-10,000,000	C1
DEC 34	19 05 51	4.0.4	N	Completion of actions in the field of relations and cooperation with industrialised third countries (2007 to 2013)	0		-1,587,927	C1
DEC 34	20 02 01	4.0.SPEC	N	External trade relations, including access to the markets of third countries	0		-560,000	C1
DEC 34	21 02 01	4.0.3	N	Cooperation with Latin America	0		-15,000,000	C1
DEC 34	21 02 07 05	4.0.3	N	Global public goods and challenges and poverty reduction, sustainable development and democracy	0		-60,000,000	C1
DEC 34	21 02 09	4.0.3	N	Pan-African programme to support the Joint Africa-European Union Strategy	0		-16,137,426	C1
DEC 34	21 02 51 08	4.0.3	N	Completion of actions in the area of development cooperation (prior to 2014)	0		-17,000,000	C1
DEC 34	21 08 01	4.0.SPEC	N	Evaluation of the results of Union aid and follow-up and audit measures	0		-4,000,000	C1
DEC 34	21 08 02	4.0.SPEC	N	Coordination and promotion of awareness on development issues	0		-2,000,000	C1
DEC 34	23 02 02	4.0.7	N	Disaster prevention, disaster risk reduction and preparedness	0		-3,500,000	C1
DEC 34	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 34	23 03 02 02	4.0.12	N	Rapid and efficient emergency response interventions in the event of major disasters	0		-2,370,000	C1
DEC 34	26 03 01	1.1.OTH	N	Interoperability solutions and common frameworks for European public administrations, businesses and citizens (ISA ²)	0		-3,000,000	C1
DEC 34	26 03 77 02	5.2.3PPPA	N	Pilot projects and preparatory actions	0		-471,000	C1
DEC 34	26 03 77 03	5.2.3PPPA	N	Pilot projects and preparatory actions	0		-37,000	C1
DEC 34	26 03 77 05	5.2.3PPPA	N	Pilot projects and preparatory actions	0		-26,292	C1
DEC 34	33 03 01	3.0.4	N	Supporting and promoting judicial training and facilitating effective access to justice for all	0		-273,261	C1
DEC 34	34 02 01	2.0.4	N	Reducing Union greenhouse gas emissions	0		-1,000,000	C1
DEC 34	34 02 02	2.0.4	N	Increasing the resilience of the Union to climate change	0		-200,000	C1
Transfer for decision DEC 34: balance					0		0	
Total Balance					0	0	0	

Annex I - Summary Information on 2017 Transfers of Appropriations (by MFF)

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

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.10	01 04 05	DEC 20	N	Provisioning of the EFSI guarantee fund	0		150 000 000	C1
1.1.10 balance					0		150 000 000	

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.12	32 05 01 02	DEC 18	N	Construction, operation and exploitation of the ITER facilities - European Joint Undertaking for ITER - Fusion for Energy (F4E)	0		144 357 200	C1
1.1.12	32 05 51	DEC 18	N	Completion of the European Joint Undertaking for ITER - Fusion for Energy (F4E) (2007 to 2013)	0		139 642 800	C1
1.1.12	32 05 01 01	DEC 30	N	Construction, operation and exploitation of the ITER facilities - European Joint Undertaking for ITER - Fusion for Energy (F4E)	1 124 000		1 124 000	C1
1.1.12	32 01 05 23	DEC 30	N	Support expenditure for research and innovation programmes in the 'Energy' policy area	-330 000		-330 000	C1
1.1.12	32 01 05 21	DEC 30	N	Support expenditure for research and innovation programmes in the 'Energy' policy area	-794 000		-794 000	C1
1.1.12 balance					0		284 000 000	

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.31	05 09 03 01	DEC 20	N	Societal challenges	0		17 955 060	C1
1.1.31	10 02 51	DEC 20	N	Completion of the Seventh Framework Programme - Direct actions (2007 to 2013)	0		-350 000	C1
1.1.31	10 02 01	DEC 20	N	Horizon 2020 - Customer-driven scientific and technical support to Union policies	0		-2 500 000	C1
1.1.31	02 04 51	DEC 20	N	Completion of previous research framework programmes - Seventh Framework Programme - EC (2007 to 2013)	0		-4 342 342	C1
1.1.31	02 04 53	DEC 20	N	Completion of Competitiveness and Innovation Framework Programme - Innovation part (2007-2013)	0		-5 317 790	C1
1.1.31	02 04 02 03	DEC 20	N	Industrial leadership	0		-7 611 927	C1
1.1.31	18 05 51	DEC 20	N	Completion of previous research framework programmes - Seventh framework programme - EC (2007 to 2013)	0		-10 300 000	C1
1.1.31	18 05 03 01	DEC 20	N	Societal challenges	0		-24 642 000	C1
1.1.31	02 04 02 01	DEC 20	N	Industrial leadership	0		-34 830 246	C1
1.1.31	09 04 02 01	DEC 30	N	Industrial leadership	2 800 000		2 800 000	C1
1.1.31	08 02 03 05	DEC 30	N	Societal challenges	0		2 085 585	C1
1.1.31	09 04 03 01	DEC 30	N	Societal challenges	580 000		580 000	C1
1.1.31	05 09 03 01	DEC 30	N	Societal challenges	464 932		464 932	C1
1.1.31	32 04 03 01	DEC 30	N	Societal challenges	0		143 776	C1
1.1.31	08 02 02 01	DEC 30	N	Industrial leadership	2 085 585		0	C1
1.1.31	06 03 03 01	DEC 30	N	Societal challenges	143 776		0	C1
1.1.31	08 01 06 04	DEC 30	N	Executive agencies	-143 776		-143 776	C1
1.1.31	05 01 05 03	DEC 30	N	Support expenditure for research and innovation programmes in the 'Agriculture and rural development' policy area	-464 932		-464 932	C1
1.1.31	09 01 05 02	DEC 30	N	Support expenditure for research and innovation programmes in the 'Communications networks, content and technology' policy area	-600 000		-600 000	C1
1.1.31	08 01 06 03	DEC 30	N	Executive agencies	-2 085 585		-2 085 585	C1
1.1.31	09 01 05 01	DEC 30	N	Support expenditure for research and innovation programmes in the 'Communications networks, content and technology' policy area	-2 200 000		-2 200 000	C1
1.1.31	32 04 03 01	DEC 32	N	Societal challenges	77 291 975		0	C1
1.1.31	06 03 03 01	DEC 34	N	Societal challenges	0		-1 700 000	C1
1.1.31 balance					77 871 975		-73 059 245	

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MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.32	10 03 51	DEC 20	N	Completion of the Seventh Framework Programme - Euratom (2007 to 2013)	0		-75 000	C1
1.1.32 balance					0		-75 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.4	02 02 02	DEC 20	N	Improving access to finance for small and medium-sized enterprises (SMEs) in the form of equity and debt	0		-41 115 873	C1
1.1.4	01 04 51	DEC 20	N	Completion of programmes in the field of small and middle-sized enterprises (SMEs) (prior to 2014)	0		-72 198 688	C1
1.1.4	02 02 01	DEC 30	N	Promoting entrepreneurship and improving the competitiveness and access to markets of Union enterprises	211 701		1 011 701	C1
1.1.4	02 02 02	DEC 30	N	Improving access to finance for small and medium-sized enterprises (SMEs) in the form of equity and debt	800 000		0	C1
1.1.4	02 01 06 01	DEC 30	N	Executive agencies	-211 701		-211 701	C1
1.1.4	02 01 04 01	DEC 30	N	Support expenditure for operations and programmes in the 'Internal market, industry, entrepreneurship and SMEs' policy area	-800 000		-800 000	C1
1.1.4 balance					0		-113 314 561	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.5	15 02 01 01	DEC 20	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		16 835 612	C1
1.1.5 balance					0		16 835 612	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.6	04 03 02 03	DEC 34	N	European Union Programme for Employment and Social Innovation (EaSI)	0		-6 500 000	C1
1.1.6 balance					0		-6 500 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.7	01 02 04	DEC 20	N	Protecting euro banknotes and coins against counterfeiting and related fraud	0		-127 131	C1
1.1.7	14 02 01	DEC 28	N	Supporting the functioning and modernisation of the customs union	7 306 000		0	C1
1.1.7 balance					7 306 000		-127 131	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.81	32 02 01 04	DEC 32	N	Connecting Europe Facility	-77 291 975		0	C1
1.1.81 balance					-77 291 975		0	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.82	06 02 01 01	DEC 20	N	Connecting Europe Facility (CEF)	0		100 000 000	C1
1.1.82	06 02 01 03	DEC 20	N	Connecting Europe Facility (CEF)	0		80 500 000	C1
1.1.82	06 02 01 02	DEC 20	N	Connecting Europe Facility (CEF)	0		5 000 000	C1
1.1.82	06 02 01 03	DEC 30	N	Connecting Europe Facility (CEF)	498 624		498 624	C1
1.1.82	06 01 06 01	DEC 30	N	Executive agencies	-1 078 624		-1 078 624	C1
1.1.82 balance					-580 000		184 920 000	

EUR

MFH Heading	Official Budget Item	Nr	Re ser ve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.83	09 03 03	DEC 20	N	Promoting interoperability, sustainable deployment, operation and upgrading of trans-European digital service infrastructures, as well as coordination at European level	0		-4 900 000	C1
1.1.83	09 03 02	DEC 20	N	Creating an environment more conducive to private investment for telecommunications infrastructure projects - CEF broadband	0		-36 000 000	C1
1.1.83	09 03 04	DEC 34	N	WiFi4EU - Support the deployment of free local wifi	0		-454 290	C1
1.1.83	09 03 03	DEC 34	N	Promoting interoperability, sustainable deployment, operation and upgrading of trans-European digital service infrastructures, as well as coordination at European level	0		-3 221 630	C1
1.1.83	09 03 02	DEC 34	N	Creating an environment more conducive to private investment for telecommunications infrastructure projects - CEF broadband	0		-9 000 000	C1
1.1.83 balance					0		-53 575 920	

EUR

MFH Heading	Official Budget Item	Nr	Re ser ve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.DAG	02 03 03	DEC 20	N	European Chemicals Agency - Chemicals legislation	0		-5 328 440	C1
1.1.DAG	06 02 02	DEC 28	N	European Aviation Safety Agency	-1 218 000		0	C1
1.1.DAG	02 03 03	DEC 28	N	European Chemicals Agency - Chemicals legislation	-5 328 000		0	C1
1.1.DAG	06 02 03 01	DEC 34	N	European Maritime Safety Agency	0		-4 624 000	C1
1.1.DAG balance					-6 546 000		-9 952 440	

EUR

MFH Heading	Official Budget Item	Nr	Re ser ve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.OTH	29 02 01	DEC 20	N	Providing quality statistical information, implementing new methods of production of European statistics and strengthening the partnership within the European Statistical System	0		9 893 016	C1
1.1.OTH	12 02 08	DEC 20	N	Enhancing the involvement of consumers and other end-users in Union policy-making in financial services	0		-48 298	C1
1.1.OTH	26 02 01	DEC 20	N	Procedures for awarding and advertising public supply, works and service contracts	0		-800 000	C1
1.1.OTH	12 02 03	DEC 20	N	Standards in the fields of financial reporting and auditing	0		-886 443	C1
1.1.OTH	10 05 01	DEC 20	N	Decommissioning of Euratom obsolete nuclear facilities and final disposal of wastes	0		-6 150 000	C1
1.1.OTH	26 02 01	DEC 28	N	Procedures for awarding and advertising public supply, works and service contracts	-1 000 000		0	C1
1.1.OTH	12 02 03	DEC 34	N	Standards in the fields of financial reporting and auditing	0		-265 901	C1
1.1.OTH	26 03 01	DEC 34	N	Interoperability solutions and common frameworks for European public administrations, businesses and citizens (ISA ²)	0		-3 000 000	C1
1.1.OTH balance					-1 000 000		-1 257 626	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.PPPA	09 04 77 07	DEC 20	N	Pilots projects and preparatory actions	0		-1 213	C1
1.1.PPPA	09 04 77 04	DEC 20	N	Pilots projects and preparatory actions	0		-20 556	C1
1.1.PPPA	12 02 77 06	DEC 20	N	Pilot projects and preparatory actions	0		-75 000	C1
1.1.PPPA	02 02 77 20	DEC 20	N	Pilot projects and preparatory actions	0		-82 933	C1
1.1.PPPA	02 02 77 09	DEC 20	N	Pilot projects and preparatory actions	0		-88 733	C1
1.1.PPPA	09 04 77 05	DEC 20	N	Pilots projects and preparatory actions	0		-111 407	C1
1.1.PPPA	09 04 77 08	DEC 20	N	Pilots projects and preparatory actions	0		-137 500	C1
1.1.PPPA	10 02 77 01	DEC 20	N	Pilot projects and preparatory actions	0		-175 000	C1
1.1.PPPA	09 04 77 06	DEC 20	N	Pilots projects and preparatory actions	0		-200 000	C1
1.1.PPPA	02 02 77 17	DEC 20	N	Pilot projects and preparatory actions	0		-201 196	C1
1.1.PPPA	02 04 77 03	DEC 20	N	Pilot projects and preparatory actions	0		-220 000	C1
1.1.PPPA	02 02 77 24	DEC 20	N	Pilot projects and preparatory actions	0		-285 000	C1
1.1.PPPA	09 04 77 11	DEC 20	N	Pilots projects and preparatory actions	0		-300 000	C1
1.1.PPPA	09 04 77 15	DEC 20	N	Pilots projects and preparatory actions	0		-300 000	C1
1.1.PPPA	02 02 77 25	DEC 20	N	Pilot projects and preparatory actions	0		-331 913	C1
1.1.PPPA	02 02 77 30	DEC 20	N	Pilot projects and preparatory actions	0		-375 000	C1
1.1.PPPA	09 04 77 10	DEC 20	N	Pilots projects and preparatory actions	0		-500 000	C1
1.1.PPPA	12 02 77 05	DEC 20	N	Pilot projects and preparatory actions	0		-536 716	C1
1.1.PPPA	02 02 77 18	DEC 20	N	Pilot projects and preparatory actions	0		-635 025	C1
1.1.PPPA	09 04 77 13	DEC 20	N	Pilots projects and preparatory actions	0		-750 000	C1
1.1.PPPA	09 04 77 14	DEC 20	N	Pilots projects and preparatory actions	0		-750 000	C1
1.1.PPPA	02 02 77 29	DEC 20	N	Pilot projects and preparatory actions	0		-920 000	C1
1.1.PPPA	09 04 77 01	DEC 20	N	Pilots projects and preparatory actions	0		-999 010	C1
1.1.PPPA	04 03 77 25	DEC 20	N	Pilot projects and preparatory actions	0		-1 000 000	C1
1.1.PPPA	02 02 77 26	DEC 20	N	Pilot projects and preparatory actions	0		-1 008 700	C1

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.PPPA	12 02 77 06	DEC 34	N	Pilot projects and preparatory actions	0		-144 122	C1
1.1.PPPA balance					0		-10 149 024	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.1.SPEC	12 02 01	DEC 20	N	Implementation and development of the single market for financial services	0		-500 000	C1
1.1.SPEC	12 02 01	DEC 28	N	Implementation and development of the single market for financial services	240 000		0	C1
1.1.SPEC	06 02 05	DEC 34	N	Support activities to the European transport policy and passenger rights including communication activities	0		-529 789	C1
1.1.SPEC	09 02 01	DEC 34	N	Definition and implementation of the Union's policy in the field of electronic communications	0		-934 046	C1
1.1.SPEC	01 02 01	DEC 34	N	Coordination and surveillance of, and communication on, the economic and monetary union, including the euro	0		-1 550 000	C1
1.1.SPEC balance					240 000		-3 513 835	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
1.2.11	13 03 60	DEC 20	N	European Regional Development Fund (ERDF) - Less developed regions - Investment for growth and jobs goal	0		-14 334 466	C1
1.2.11 balance					0		-14 334 466	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
2.0.10	05 07 01 02	DEC 20	N	Control of agricultural expenditure	0		-820 000	C1
2.0.10	05 08 03	DEC 34	N	Restructuring of systems for agricultural surveys	0		-442 000	C1
2.0.10	05 02 10 02	DEC 34	N	Promotion	0		-1 724 000	C1
2.0.10 balance					0		-2 986 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
2.0.20	13 08 02	DEC 20	N	Structural Reform Support Programme (SRSP) - Operational technical assistance transferred from H2 (EAFRD)	0		-1 255 500	C1
2.0.20	05 04 60 01	DEC 34	N	European Agricultural Fund for Rural Development - EAFRD (2014 to 2020)	0		567 662 308	C1
2.0.20	13 08 02	DEC 34	N	Structural Reform Support Programme (SRSP) - Operational technical assistance transferred from H2 (EAFRD)	0		-746 000	C1
2.0.20 balance					0		565 660 808	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
2.0.32	11 03 01	DEC 23	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	2 437 600		3 242 855	C1
2.0.32	40 02 41	DEC 23	Y	Differentiated appropriations	-2 437 600		-3 242 855	C1
2.0.32 balance					0		0	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
2.0.4	34 02 51	DEC 20	N	Completion of former climate action programmes	0		-305 924	C1
2.0.4	07 02 02	DEC 20	N	Halting and reversing biodiversity loss	0		-3 000 000	C1
2.0.4	34 02 02	DEC 20	N	Increasing the resilience of the Union to climate change	0		-4 500 000	C1
2.0.4	07 02 03	DEC 20	N	Supporting better environmental governance and information at all levels	0		-6 000 000	C1
2.0.4	34 02 01	DEC 20	N	Reducing Union greenhouse gas emissions	0		-12 500 000	C1
2.0.4	34 02 02	DEC 34	N	Increasing the resilience of the Union to climate change	0		-200 000	C1
2.0.4	07 02 51	DEC 34	N	Completion of previous environmental programmes	0		-800 000	C1
2.0.4	34 02 01	DEC 34	N	Reducing Union greenhouse gas emissions	0		-1 000 000	C1
2.0.4	07 02 03	DEC 34	N	Supporting better environmental governance and information at all levels	0		-1 400 000	C1
2.0.4	07 02 01	DEC 34	N	Contributing to a greener and more resource-efficient economy and to the development and implementation of Union environmental policy and legislation	0		-2 800 000	C1
2.0.4 balance					0		-32 505 924	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
2.0.PPPA	07 02 77 29	DEC 20	N	Pilot projects and preparatory actions	0		-98 069	C1
2.0.PPPA	07 02 77 22	DEC 20	N	Pilot projects and preparatory actions	0		-210 000	C1
2.0.PPPA	07 02 77 32	DEC 20	N	Pilot projects and preparatory actions	0		-240 000	C1
2.0.PPPA	07 02 77 39	DEC 20	N	Pilot projects and preparatory actions	0		-250 000	C1
2.0.PPPA	07 02 77 40	DEC 20	N	Pilot projects and preparatory actions	0		-250 000	C1
2.0.PPPA	34 02 77 03	DEC 20	N	Pilot projects and preparatory actions	0		-250 000	C1
2.0.PPPA	07 02 77 30	DEC 20	N	Pilot projects and preparatory actions	0		-322 045	C1
2.0.PPPA	07 02 77 37	DEC 20	N	Pilot projects and preparatory actions	0		-375 000	C1
2.0.PPPA	07 02 77 33	DEC 20	N	Pilot projects and preparatory actions	0		-400 000	C1
2.0.PPPA	07 02 77 35	DEC 20	N	Pilot projects and preparatory actions	0		-500 000	C1
2.0.PPPA	07 02 77 36	DEC 20	N	Pilot projects and preparatory actions	0		-500 000	C1
2.0.PPPA	07 02 77 41	DEC 20	N	Pilot projects and preparatory actions	0		-500 000	C1
2.0.PPPA	05 08 77 13	DEC 34	N	Pilot projects and preparatory actions	0		-44 391	C1
2.0.PPPA	05 08 77 12	DEC 34	N	Pilot projects and preparatory actions	0		-120 000	C1
2.0.PPPA	17 04 77 05	DEC 34	N	Pilot projects and preparatory actions	0		-300 000	C1
2.0.PPPA balance					0		-4 359 505	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
3.0.11	15 04 01	DEC 31	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			313 282	C5
3.0.11	09 05 51	DEC 31	N	Completion of former MEDIA programmes			-313 282	C5
3.0.11 balance							0	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
3.0.2	18 02 01 02	DEC 18	N	Internal Security Fund	0		-45 000 000	C1
3.0.2	18 02 01 01	DEC 18	N	Internal Security Fund	0		-80 000 000	C1
3.0.2	18 02 51	DEC 18	N	Completion of operations and programmes in the field of external borders, security and safeguarding liberties	0		-105 000 000	C1
3.0.2 balance					0		-230 000 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
3.0.4	33 03 01	DEC 20	N	Supporting and promoting judicial training and facilitating effective access to justice for all	0		-312 156	C1
3.0.4	18 06 01	DEC 20	N	Supporting initiatives in the field of drugs policy	0		-1 000 000	C1
3.0.4	33 03 01	DEC 34	N	Supporting and promoting judicial training and facilitating effective access to justice for all	0		-273 261	C1
3.0.4 balance					0		-1 585 417	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
3.0.6	23 03 02 01	DEC 20	N	Rapid and efficient emergency response interventions in the event of major disasters	0		-875 000	C1
3.0.6	23 03 01 01	DEC 29	N	Disaster prevention and preparedness	-1 500 000		-1 500 000	C1
3.0.6	23 03 02 01	DEC 34	N	Rapid and efficient emergency response interventions in the event of major disasters	0		-260 000	C1
3.0.6 balance					-1 500 000		-2 635 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
3.0.8	17 04 03	DEC 20	N	Ensuring effective, efficient and reliable controls	0		3 500 000	C1
3.0.8	17 04 04	DEC 29	N	Fund for emergency measures related to animal and plant health	2 700 000		2 700 000	C1
3.0.8	17 04 03	DEC 34	N	Ensuring effective, efficient and reliable controls	0		-1 000 000	C1
3.0.8 balance					2 700 000		5 200 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
3.0.9	17 03 51	DEC 20	N	Completion of public health programmes	0		5 000 000	C1
3.0.9	17 03 01	DEC 34	N	Third programme for the Union's action in the field of health (2014-2020)	0		-3 000 000	C1
3.0.9 balance					0		2 000 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
3.0.PPPA	09 02 77 05	DEC 20	N	Pilot projects and preparatory actions	0		-70 864	C1
3.0.PPPA	18 03 77 06	DEC 20	N	Pilot projects and preparatory actions	0		-111 000	C1
3.0.PPPA	09 02 77 04	DEC 20	N	Pilot projects and preparatory actions	0		-146 356	C1
3.0.PPPA	18 03 77 05	DEC 20	N	Pilot projects and preparatory actions	0		-160 762	C1
3.0.PPPA	09 05 77 04	DEC 20	N	Pilot projects and preparatory actions	0		-250 000	C1
3.0.PPPA	18 02 77 02	DEC 20	N	Pilot projects and preparatory actions	0		-255 186	C1
3.0.PPPA	18 03 77 09	DEC 20	N	Pilot projects and preparatory actions	0		-260 156	C1
3.0.PPPA	18 03 77 07	DEC 20	N	Pilot projects and preparatory actions	0		-273 799	C1
3.0.PPPA	16 03 77 05	DEC 34	N	Pilot projects and preparatory actions	0		-300 000	C1
3.0.PPPA balance					0		-1 828 124	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
3.0.SPEC	09 02 05	DEC 20	N	Measures concerning digital content, and audiovisual and other media industries	0		-215 746	C1
3.0.SPEC	09 05 05	DEC 20	N	Multimedia actions	0		-2 431 636	C1
3.0.SPEC	16 03 02 03	DEC 34	N	Providing institutional communication and information analysis	0		-1 200 000	C1
3.0.SPEC balance					0		-3 847 382	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
4.0.1	13 05 03 02	DEC 03	N	Instrument for Pre-Accession Assistance (IPA) - Completion of cross-border cooperation (CBC) component (2007 to 2013)	0		-4 419 000	C1
4.0.1	13 05 02	DEC 03	N	Instrument for Pre-Accession Assistance (IPA) - Completion of regional development component (2007 to 2013)	0		-17 323 000	C1
4.0.1	22 02 03 02	DEC 07	N	Support to Turkey	85 000 000		0	C1
4.0.1	22 02 03 02	DEC 11	N	Support to Turkey	10 000 000		0	C1
4.0.1	04 05 51	DEC 15	N	Completion of actions (prior to 2014) - Instrument for Pre-Accession Assistance - Human resources development	0		-8 200 000	C1
4.0.1	22 02 03 02	DEC 33	N	Support to Turkey	-62 000 000		0	C1
4.0.1	04 05 51	DEC 34	N	Completion of actions (prior to 2014) - Instrument for Pre-Accession Assistance - Human resources development	0		-1 253 149	C1
4.0.1 balance					33 000 000		-31 195 149	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
4.0.10	01 03 02	DEC 20	N	Macro-financial assistance	0		-25 400 000	C1
4.0.10	01 03 02	DEC 21	N	Macro-financial assistance	-5 500 000		0	C1
4.0.10	01 03 02	DEC 34	N	Macro-financial assistance	0		-10 000 000	C1
4.0.10 balance					-5 500 000		-35 400 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
4.0.12	23 03 01 02	DEC 20	N	Disaster prevention and preparedness	0		-250 000	C1
4.0.12	23 03 02 02	DEC 20	N	Rapid and efficient emergency response interventions in the event of major disasters	0		-6 400 000	C1
4.0.12	23 03 02 02	DEC 21	N	Rapid and efficient emergency response interventions in the event of major disasters	-6 000 000		0	C1
4.0.12	23 03 02 02	DEC 34	N	Rapid and efficient emergency response interventions in the event of major disasters	0		-2 370 000	C1
4.0.12 balance					-6 000 000		-9 020 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
4.0.13	23 04 01	DEC 20	N	EU Aid Volunteers initiative - Strengthening the Union's capacity to respond to humanitarian crises	0		-4 944 000	C1
4.0.13	23 04 01	DEC 21	N	EU Aid Volunteers initiative - Strengthening the Union's capacity to respond to humanitarian crises	-2 342 000		0	C1
4.0.13 balance					-2 342 000		-4 944 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
4.0.2	22 04 01 03	DEC 14	N	Supporting cooperation with Mediterranean countries	13 000 000		0	C1
4.0.2 balance					13 000 000		0	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
4.0.3	21 02 07 05	DEC 11	N	Global public goods and challenges and poverty reduction, sustainable development and democracy	-10 000 000		0	C1
4.0.3	21 02 51 08	DEC 20	N	Completion of actions in the area of development cooperation (prior to 2014)	0		-35 500 000	C1
4.0.3	21 02 01	DEC 34	N	Cooperation with Latin America	0		-15 000 000	C1
4.0.3	21 02 09	DEC 34	N	Pan-African programme to support the Joint Africa-European Union Strategy	0		-16 137 426	C1
4.0.3	21 02 51 08	DEC 34	N	Completion of actions in the area of development cooperation (prior to 2014)	0		-17 000 000	C1
4.0.3	21 02 07 05	DEC 34	N	Global public goods and challenges and poverty reduction, sustainable development and democracy	0		-60 000 000	C1
4.0.3 balance					-10 000 000		-143 637 426	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
4.0.4	21 09 51 03	DEC 20	N	Completion of former actions (prior to 2014)	0		-723 213	C1
4.0.4	21 09 51 01	DEC 20	N	Completion of former actions (prior to 2014)	0		-1 600 000	C1
4.0.4	21 09 51 02	DEC 20	N	Completion of former actions (prior to 2014)	0		-5 600 000	C1
4.0.4	19 05 01	DEC 20	N	Cooperation with third countries to advance and promote Union and mutual interests	0		-19 000 000	C1
4.0.4	19 05 51	DEC 34	N	Completion of actions in the field of relations and cooperation with industrialised third countries (2007 to 2013)	0		-1 587 927	C1
4.0.4	19 05 01	DEC 34	N	Cooperation with third countries to advance and promote Union and mutual interests	0		-10 000 000	C1
4.0.4 balance					0		-38 511 140	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 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		0	-8 000 000	C1
4.0.5 balance					0		-8 000 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
4.0.6	19 02 01	DEC 14	N	Response to crisis and emerging crisis	-13 000 000		0	C1
4.0.6	19 02 02	DEC 34	N	Support to conflict prevention, peace-building and crisis preparedness		0	-3 000 000	C1
4.0.6	19 02 51	DEC 34	N	Completion of actions in the field of crisis response and preparedness (2007 to 2013)		0	-16 000 000	C1
4.0.6	19 02 01	DEC 34	N	Response to crisis and emerging crisis		0	-20 000 000	C1
4.0.6 balance					-13 000 000		-39 000 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
4.0.7	23 02 01	DEC 03	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		0	39 000 000	C1
4.0.7	23 02 01	DEC 03	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		50 000 000	0	C2
4.0.7	23 02 01	DEC 04	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	16 394 634		50 000 000	C1
4.0.7	23 02 01	DEC 04	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		48 605 366	0	C2
4.0.7	23 02 01	DEC 05	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	20 000 000		16 000 000	C1
4.0.7	23 02 01	DEC 15	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	90 000 000		70 000 000	C1
4.0.7	23 02 01	DEC 16	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	30 000 000		23 000 000	C1
4.0.7	23 02 01	DEC 17	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	64 000 000		50 000 000	C1
4.0.7	23 02 01	DEC 25	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	15 000 000		0	C1
4.0.7	23 02 01	DEC 26	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	25 000 000		0	C1
4.0.7	23 02 01	DEC 33	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	62 000 000		0	C1
4.0.7	23 02 02	DEC 34	N	Disaster prevention, disaster risk reduction and preparedness		0	-3 500 000	C1
4.0.7 balance					322 394 634	98 605 366	244 500 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
4.0.8	19 03 01 03	DEC 07	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	-40 000 000		0	C1
4.0.8	19 03 01 05	DEC 07	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	-45 000 000		0	C1
4.0.8	19 03 01 07	DEC 20	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives		0	-8 820 578	C1
4.0.8	19 03 01 05	DEC 20	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives		0	-12 861 864	C1
4.0.8	19 03 01 04	DEC 21	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives	40 500 000		0	C1
4.0.8	19 03 02	DEC 21	N	Support to non-proliferation and disarmament	4 000 000		0	C1
4.0.8	19 03 02	DEC 34	N	Support to non-proliferation and disarmament		0	-806 840	C1
4.0.8	19 03 01 07	DEC 34	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives		0	-1 497 807	C1
4.0.8	19 03 01 04	DEC 34	N	Support to preservation of stability through common foreign and security policy (CFSP) missions and European Union Special Representatives		0	-8 495 353	C1
4.0.8 balance					-40 500 000		-32 482 441	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
4.0.9	21 06 02	DEC 20	N	Additional contribution of the European Union to the European Bank for Reconstruction and Development (EBRD) for the Chernobyl accident related projects	0		-10 900 000	C1
4.0.9	21 06 02	DEC 21	N	Additional contribution of the European Union to the European Bank for Reconstruction and Development (EBRD) for the Chernobyl accident related projects	-10 900 000		0	C1
4.0.9 balance					-10 900 000		-10 900 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
4.0.OTH	05 06 01	DEC 15	N	International agricultural agreements	-2 300 000		-2 300 000	C1
4.0.OTH	14 02 02	DEC 20	N	Membership of international organisations in the field of customs	0		-25 913	C1
4.0.OTH	14 03 02	DEC 20	N	Membership of international organisations in the field of taxation	0		-100 000	C1
4.0.OTH	05 06 01	DEC 20	N	International agricultural agreements	0		-1 347 671	C1
4.0.OTH	21 07 01	DEC 20	N	Cooperation with Greenland	0		-5 430 797	C1
4.0.OTH	13 07 01	DEC 20	N	Financial support for encouraging the economic development of the Turkish Cypriot community	0		-18 000 000	C1
4.0.OTH	05 06 01	DEC 21	N	International agricultural agreements	-1 258 000		0	C1
4.0.OTH	07 02 04	DEC 34	N	Contribution to multilateral and international environment agreements	0		-229 129	C1
4.0.OTH	13 07 01	DEC 34	N	Financial support for encouraging the economic development of the Turkish Cypriot community	0		-1 886 408	C1
4.0.OTH balance					-3 558 000		-29 319 919	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
4.0.SPEC	19 06 01	DEC 20	N	Information outreach on the Union's external relations	0		700 000	C1
4.0.SPEC	05 06 02	DEC 20	N	International agricultural organisations	0		-40 000	C1
4.0.SPEC	21 08 02	DEC 20	N	Coordination and promotion of awareness on development issues	0		-3 000 000	C1
4.0.SPEC	05 06 02	DEC 34	N	International agricultural organisations	0		-112 000	C1
4.0.SPEC	20 02 01	DEC 34	N	External trade relations, including access to the markets of third countries	0		-560 000	C1
4.0.SPEC	21 08 02	DEC 34	N	Coordination and promotion of awareness on development issues	0		-2 000 000	C1
4.0.SPEC	21 08 01	DEC 34	N	Evaluation of the results of Union aid and follow-up and audit measures	0		-4 000 000	C1
4.0.SPEC balance					0		-9 012 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
5.1.1	30 01 15 01	DEC 09	N	Pensions and allowances	12 000 000		12 000 000	C1
5.1.1 balance					12 000 000		12 000 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
5.1.2	26 01 70 22	DEC 12	N	European Schools	4 644 253		4 644 253	C1
5.1.2	40 01 40	DEC 12	Y	Administrative reserve	-4 644 253		-4 644 253	C1
5.1.2 balance					0		0	

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
5.2.3X	05 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Agriculture and rural development' policy area	839,095		839,095	C1
5.2.3X	03 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Competition' policy area	748,613		748,613	C1
5.2.3X	02 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Internal market, industry, entrepreneurship and SMEs' policy area	743,851		743,851	C1
5.2.3X	04 01 03 01	DEC 09	N	Expenditure relating to information and communication technology equipment and services of the 'Employment, social affairs and inclusion' policy area	580,033		580,033	C1
5.2.3X	01 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services, and specific expenditure in the 'Economic and financial affairs' policy area	563,841		563,841	C1
5.2.3X	01 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Economic and financial affairs' policy area	-961,846		-961,846	C1
5.2.3X	04 01 01 01	DEC 09	N	Expenditure relating to officials and temporary staff in the 'Employment, social affairs and inclusion' policy area	-989,467		-989,467	C1
5.2.3X	02 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Internal market, industry, entrepreneurship and SMEs' policy area	-1,268,923		-1,268,923	C1
5.2.3X	03 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Competition' policy area	-1,277,046		-1,277,046	C1
5.2.3X	05 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Agriculture and rural development' policy area	-1,431,397		-1,431,397	C1
5.2.3X	01 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Economic and financial affairs' policy area	595,700		595,700	C1
5.2.3X	03 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Competition' policy area	477,142		477,142	C1
5.2.3X	01 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Economic and financial affairs' policy area	16,872		16,872	C1
5.2.3X	02 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Internal market, industry, entrepreneurship and SMEs' policy area	-17,000		-17,000	C1
5.2.3X	04 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Employment, social affairs and inclusion' policy area	-34,788		-34,788	C1
5.2.3X	05 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Agriculture and rural development' policy area	-200,000		-200,000	C1
5.2.3X	03 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Competition' policy area	792,650		792,650	C1
5.2.3X	02 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Internal market, industry, entrepreneurship and SMEs' policy area	787,607		787,607	C1
5.2.3X	04 01 03 01	DEC 24	N	Expenditure relating to information and communication technology equipment and services of the 'Employment, social affairs and inclusion' policy area	614,152		614,152	C1
5.2.3X	01 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services, and specific expenditure in the 'Economic and financial affairs' policy area	597,008		597,008	C1
5.2.3X	01 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Economic and financial affairs' policy area	-662,679		-662,679	C1
5.2.3X	04 01 01 01	DEC 24	N	Expenditure relating to officials and temporary staff in the 'Employment, social affairs and inclusion' policy area	-681,709		-681,709	C1
5.2.3X	02 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Internal market, industry, entrepreneurship and SMEs' policy area	-874,244		-874,244	C1
5.2.3X	03 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Competition' policy area	-879,841		-879,841	C1
5.2.3X	05 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Agriculture and rural development' policy area	-986,183		-986,183	C1

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
5.2.3X	07 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Environment' policy area	385 736		385 736	C1
5.2.3X	09 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Communications networks, content and technology' policy area	372 402		372 402	C1
5.2.3X	06 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Mobility and transport' policy area	300 969		300 969	C1
5.2.3X	08 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Research and innovation' policy area	75 242		75 242	C1
5.2.3X	08 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Research and innovation' policy area	-128 354		-128 354	C1
5.2.3X	11 01 01 01	DEC 09	N	Expenditure relating to officials and temporary staff in the 'Maritime affairs and fisheries' policy area	-432 181		-432 181	C1
5.2.3X	06 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Mobility and transport' policy area	-513 418		-513 418	C1
5.2.3X	09 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Communications networks, content and technology' policy area	-635 274		-635 274	C1
5.2.3X	07 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Environment' policy area	-658 020		-658 020	C1
5.2.3X	06 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Mobility and transport' policy area	360 000		360 000	C1
5.2.3X	09 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Communications networks, content and technology' policy area	220 000		220 000	C1
5.2.3X	06 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Mobility and transport' policy area	109 132		109 132	C1
5.2.3X	07 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Environment' policy area	85 000		85 000	C1
5.2.3X	09 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Communications networks, content and technology' policy area	59 279		59 279	C1
5.2.3X	07 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Environment' policy area	27 718		27 718	C1
5.2.3X	08 01 02 01	DEC 10	N	External personnel and other management expenditure of the 'Research and innovation' policy area	15 000		15 000	C1
5.2.3X	05 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Agriculture and rural development' policy area	888 453		888 453	C1
5.2.3X	07 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Environment' policy area	408 426		408 426	C1
5.2.3X	09 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Communications networks, content and technology' policy area	394 308		394 308	C1
5.2.3X	06 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Mobility and transport' policy area	318 673		318 673	C1
5.2.3X	08 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Research and innovation' policy area	79 669		79 669	C1
5.2.3X	08 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Research and innovation' policy area	-88 432		-88 432	C1
5.2.3X	06 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Mobility and transport' policy area	-353 727		-353 727	C1
5.2.3X	09 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Communications networks, content and technology' policy area	-437 682		-437 682	C1
5.2.3X	07 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Environment' policy area	-453 353		-453 353	C1

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5.2.3X	13 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Regional and urban policy' policy area	526 696		526 696	C1
5.2.3X	14 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Taxation and customs union' policy area	404 784		404 784	C1
5.2.3X	15 01 03 01	DEC 09	N	Expenditure relating to information and communication technology equipment and services of the 'Education and culture' policy area	389 546		389 546	C1
5.2.3X	12 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Financial stability, financial services and capital markets union' policy area	286 683		286 683	C1
5.2.3X	11 01 03 01	DEC 09	N	Expenditure relating to information and communication technology equipment and services of the 'Maritime affairs and fisheries' policy area	253 347		253 347	C1
5.2.3X	12 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Financial stability, financial services and capital markets union' policy area	-489 047		-489 047	C1
5.2.3X	15 01 01 01	DEC 09	N	Expenditure relating to officials and temporary staff in the 'Education and culture' policy area	-664 519		-664 519	C1
5.2.3X	14 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Taxation and customs union' policy area	-690 515		-690 515	C1
5.2.3X	13 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Regional and urban policy' policy area	-898 482		-898 482	C1
5.2.3X	15 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Education and culture' policy area	1 000 000		1 000 000	C1
5.2.3X	13 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Regional and urban policy' policy area	312 870		312 870	C1
5.2.3X	14 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Taxation and customs union' policy area	300 000		300 000	C1
5.2.3X	12 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Financial stability, financial services and capital markets union' policy area	200 000		200 000	C1
5.2.3X	11 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Maritime affairs and fisheries' policy area	68 160		68 160	C1
5.2.3X	13 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Regional and urban policy' policy area	30 438		30 438	C1
5.2.3X	11 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Maritime affairs and fisheries' policy area	28 000		28 000	C1
5.2.3X	13 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Regional and urban policy' policy area	557 678		557 678	C1
5.2.3X	14 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Taxation and customs union' policy area	428 595		428 595	C1
5.2.3X	12 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Financial stability, financial services and capital markets union' policy area	303 547		303 547	C1
5.2.3X	11 01 03 01	DEC 24	N	Expenditure relating to information and communication technology equipment and services of the 'Maritime affairs and fisheries' policy area	268 250		268 250	C1
5.2.3X	11 01 01 01	DEC 24	N	Expenditure relating to officials and temporary staff in the 'Maritime affairs and fisheries' policy area	-297 758		-297 758	C1
5.2.3X	12 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Financial stability, financial services and capital markets union' policy area	-336 936		-336 936	C1
5.2.3X	15 01 01 01	DEC 24	N	Expenditure relating to officials and temporary staff in the 'Education and culture' policy area	-457 831		-457 831	C1
5.2.3X	14 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Taxation and customs union' policy area	-475 741		-475 741	C1
5.2.3X	13 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Regional and urban policy' policy area	-619 023		-619 023	C1

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5.2.3X	17 01 03 01	DEC 09	N	Expenditure relating to information and communication technology equipment and services, buildings and related expenditure of the 'Health and food safety' policy area	601 939		601 939	C1
5.2.3X	16 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services, buildings and other working expenditure of the 'Communication' policy area	569 556		569 556	C1
5.2.3X	18 01 03 01	DEC 09	N	Expenditure relating to information and communication technology equipment and services of the 'Migration and home affairs' policy area	396 213		396 213	C1
5.2.3X	19 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Foreign policy instruments' policy area	61 908		61 908	C1
5.2.3X	19 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Foreign policy instruments' policy area	-105 608		-105 608	C1
5.2.3X	18 01 01 01	DEC 09	N	Expenditure relating to officials and temporary staff in the 'Migration and Home affairs' policy area	-675 892		-675 892	C1
5.2.3X	20 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Trade' policy area	-778 251		-778 251	C1
5.2.3X	16 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Communication' policy area	-971 595		-971 595	C1
5.2.3X	17 01 01 01	DEC 09	N	Expenditure relating to officials and temporary staff in the 'Health and food safety' policy area	-1 026 836		-1 026 836	C1
5.2.3X	16 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Communication' policy area	859 773		859 773	C1
5.2.3X	18 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Migration and home affairs' policy area	343 938		343 938	C1
5.2.3X	18 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Migration and home affairs' policy area	270 000		270 000	C1
5.2.3X	17 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Health and food safety' policy area	3 000		3 000	C1
5.2.3X	19 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Foreign policy instruments' policy area	-50 616		-50 616	C1
5.2.3X	17 01 03 01	DEC 24	N	Expenditure relating to information and communication technology equipment and services, buildings and related expenditure of the 'Health and food safety' policy area	637 347		637 347	C1
5.2.3X	16 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services, buildings and other working expenditure of the 'Communication' policy area	603 059		603 059	C1
5.2.3X	18 01 03 01	DEC 24	N	Expenditure relating to information and communication technology equipment and services of the 'Migration and home affairs' policy area	419 519		419 519	C1
5.2.3X	15 01 03 01	DEC 24	N	Expenditure relating to information and communication technology equipment and services of the 'Education and culture' policy area	412 460		412 460	C1
5.2.3X	19 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Foreign policy instruments' policy area	65 550		65 550	C1
5.2.3X	19 01 03 02	DEC 24	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Foreign policy instruments' policy area	-24 881		-24 881	C1
5.2.3X	19 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Foreign policy instruments' policy area	-72 760		-72 760	C1
5.2.3X	18 01 01 01	DEC 24	N	Expenditure relating to officials and temporary staff in the 'Migration and Home affairs' policy area	-465 666		-465 666	C1
5.2.3X	20 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Trade' policy area	-536 188		-536 188	C1
5.2.3X	16 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Communication' policy area	-669 395		-669 395	C1
5.2.3X	17 01 01 01	DEC 24	N	Expenditure relating to officials and temporary staff in the 'Health and food safety' policy area	-707 455		-707 455	C1

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
5.2.3X	31 01 03 01	DEC 09	N	Expenditure relating to information and communication technology equipment and services, and other working expenditure of the 'Language services' policy area	2,780,155		2,780,155	C1
5.2.3X	25 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Commission's policy coordination and legal advice' policy area	1,456,272		1,456,272	C1
5.2.3X	26 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Commission's administration' policy area	1,007,676		1,007,676	C1
5.2.3X	29 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Statistics' policy area	578,128		578,128	C1
5.2.3X	21 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'International cooperation and development' policy area	567,651		567,651	C1
5.2.3X	32 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Energy' policy area	521,934		521,934	C1
5.2.3X	20 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Trade' policy area	456,216		456,216	C1
5.2.3X	27 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Budget' policy area	382,879		382,879	C1
5.2.3X	33 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Justice and consumers' policy area	335,257		335,257	C1
5.2.3X	22 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Neighbourhood and enlargement negotiations' policy area	294,302		294,302	C1
5.2.3X	23 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Humanitarian aid and civil protection' policy area	226,679		226,679	C1
5.2.3X	34 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services in the 'Climate action' policy area	151,437		151,437	C1
5.2.3X	28 01 03 01	DEC 09	N	Expenditure related to information and communication technology equipment and services of the 'Audit' policy area	140,960		140,960	C1
5.2.3X	XX.XXXXXX	DEC 09	N		0		0	C1
5.2.3X	28 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Audit' policy area	-240,462		-240,462	C1
5.2.3X	34 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Climate action' policy area	-258,334		-258,334	C1
5.2.3X	23 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Humanitarian aid and civil protection' policy area	-386,688		-386,688	C1
5.2.3X	22 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Neighbourhood and enlargement negotiations' policy area	-502,045		-502,045	C1
5.2.3X	33 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Justice and consumers' policy area	-571,909		-571,909	C1
5.2.3X	27 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Budget' policy area	-653,146		-653,146	C1
5.2.3X	32 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Energy' policy area	-890,358		-890,358	C1
5.2.3X	21 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'International cooperation and development' policy area	-968,345		-968,345	C1
5.2.3X	29 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Statistics' policy area	-986,218		-986,218	C1
5.2.3X	26 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Commission's administration' policy area	-1,718,976		-1,718,976	C1
5.2.3X	25 01 01 01	DEC 09	N	Expenditure related to officials and temporary staff in the 'Commission's policy coordination and legal advice' policy area	-2,484,229		-2,484,229	C1

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
5.2.3X	31 01 01 01	DEC 09	N	Expenditure relating to officials and temporary staff in the 'Language services' policy area	-4,742,619		-4,742,619	C1
5.2.3X	25 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Commission's policy coordination and legal advice' policy area	1,233,642		1,233,642	C1
5.2.3X	22 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Neighbourhood and enlargement negotiations' policy area	533,145		533,145	C1
5.2.3X	25 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Commission's policy coordination and legal advice' policy area	394,267		394,267	C1
5.2.3X	22 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Neighbourhood and enlargement negotiations' policy area	315,145		315,145	C1
5.2.3X	27 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Budget' policy area	285,404		285,404	C1
5.2.3X	23 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Humanitarian aid and civil protection' policy area	193,325		193,325	C1
5.2.3X	32 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Energy' policy area	185,000		185,000	C1
5.2.3X	21 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'International cooperation and development' policy area	175,000		175,000	C1
5.2.3X	21 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'International cooperation and development' policy area	119,700		119,700	C1
5.2.3X	31 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Language services' policy area	100,000		100,000	C1
5.2.3X	34 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Climate action' policy area	100,000		100,000	C1
5.2.3X	28 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Audit' policy area	90,000		90,000	C1
5.2.3X	29 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Statistics' policy area	85,122		85,122	C1
5.2.3X	23 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Humanitarian aid and civil protection' policy area	45,710		45,710	C1
5.2.3X	20 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Trade' policy area	34,788		34,788	C1
5.2.3X	31 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Language services' policy area	34,788		34,788	C1
5.2.3X	33 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Justice and consumers' policy area	26,610		26,610	C1
5.2.3X	28 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Audit' policy area	19,224		19,224	C1
5.2.3X	20 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Trade' policy area	18,645		18,645	C1
5.2.3X	27 01 02 01	DEC 10	N	External personnel and other management expenditure in support of the 'Budget' policy area	14,495		14,495	C1
5.2.3X	26 01 02 11	DEC 10	N	External personnel and other management expenditure in support of the 'Commission's administration' policy area	-378,039		-378,039	C1
5.2.3X	27 01 02 09	DEC 10	N	External personnel and other management expenditure in support of the 'Budget' policy area	-2,244,889		-2,244,889	C1
5.2.3X	27 01 02 19	DEC 10	N	External personnel and other management expenditure in support of the 'Budget' policy area	-6,460,700		-6,460,700	C1
5.2.3X	27 01 02 11	DEC 24	N	External personnel and other management expenditure in support of the 'Budget' policy area	3,879,999		3,879,999	C1

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
5.2.3X	31 01 03 01	DEC 24	N	Expenditure relating to information and communication technology equipment and services, and other working expenditure of the 'Language services' policy area	2,943,694		2,943,694	C1
5.2.3X	25 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Commission's policy coordination and legal advice' policy area	1,541,935		1,541,935	C1
5.2.3X	26 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Commission's administration' policy area	1,066,951		1,066,951	C1
5.2.3X	29 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Statistics' policy area	612,135		612,135	C1
5.2.3X	21 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'International cooperation and development' policy area	601,042		601,042	C1
5.2.3X	32 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Energy' policy area	552,636		552,636	C1
5.2.3X	20 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Trade' policy area	483,052		483,052	C1
5.2.3X	27 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Budget' policy area	405,401		405,401	C1
5.2.3X	33 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Justice and consumers' policy area	354,978		354,978	C1
5.2.3X	22 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Neighbourhood and enlargement negotiations' policy area	311,614		311,614	C1
5.2.3X	23 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Humanitarian aid and civil protection' policy area	240,014		240,014	C1
5.2.3X	34 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services in the 'Climate action' policy area	160,345		160,345	C1
5.2.3X	28 01 03 01	DEC 24	N	Expenditure related to information and communication technology equipment and services of the 'Audit' policy area	149,252		149,252	C1
5.2.3X	XX.XXXXXX	DEC 24	N		0		0	C1
5.2.3X	28 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Audit' policy area	-165,670		-165,670	C1
5.2.3X	34 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Climate action' policy area	-177,983		-177,983	C1
5.2.3X	23 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Humanitarian aid and civil protection' policy area	-266,415		-266,415	C1
5.2.3X	22 01 03 02	DEC 24	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Neighbourhood and enlargement negotiations' policy area	-332,500		-332,500	C1
5.2.3X	22 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Neighbourhood and enlargement negotiations' policy area	-345,892		-345,892	C1
5.2.3X	33 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Justice and consumers' policy area	-394,025		-394,025	C1
5.2.3X	20 01 03 02	DEC 24	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'Trade' policy area	-447,857		-447,857	C1
5.2.3X	27 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Budget' policy area	-449,995		-449,995	C1
5.2.3X	32 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Energy' policy area	-613,426		-613,426	C1
5.2.3X	21 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'International cooperation and development' policy area	-667,157		-667,157	C1
5.2.3X	29 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Statistics' policy area	-679,470		-679,470	C1

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
5.2.3X	21 01 03 02	DEC 24	N	Expenditure related to information and communication technology equipment and services, buildings and related expenditure of the 'International cooperation and development' policy area	-1,094,761		-1,094,761	C1
5.2.3X	26 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Commission's administration' policy area	-1,184,315		-1,184,315	C1
5.2.3X	25 01 01 01	DEC 24	N	Expenditure related to officials and temporary staff in the 'Commission's policy coordination and legal advice' policy area	-1,711,548		-1,711,548	C1
5.2.3X	31 01 01 01	DEC 24	N	Expenditure relating to officials and temporary staff in the 'Language services' policy area	-3,267,501		-3,267,501	C1
5.2.3X balance					-12,000,000		-12,000,000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 budget	Fund Source
9.0.1	40 02 42	DEC 03	Y	Emergency aid reserve		-50 000 000	0	C2
9.0.1	40 02 42	DEC 03	Y	Emergency aid reserve	0		-17 258 000	C1
9.0.1	40 02 42	DEC 04	Y	Emergency aid reserve		-48 605 366	0	C2
9.0.1	40 02 42	DEC 04	Y	Emergency aid reserve	-16 394 634		-50 000 000	C1
9.0.1	40 02 42	DEC 05	Y	Emergency aid reserve	-20 000 000		-16 000 000	C1
9.0.1	40 02 42	DEC 15	Y	Emergency aid reserve	-87 700 000		-59 500 000	C1
9.0.1	40 02 42	DEC 16	Y	Emergency aid reserve	-30 000 000		-23 000 000	C1
9.0.1	40 02 42	DEC 17	Y	Emergency aid reserve	-64 000 000		-50 000 000	C1
9.0.1	40 02 42	DEC 21	Y	Emergency aid reserve	-18 000 000		0	C1
9.0.1	40 02 42	DEC 25	Y	Emergency aid reserve	-15 000 000		0	C1
9.0.1	40 02 42	DEC 26	Y	Emergency aid reserve	-25 000 000		0	C1
9.0.1 balance					-276 094 634	-98 605 366	-215 758 000	

EUR

MFF Heading	Official Budget Item	Nr	Re serve	Official Budget Article Desc (En)	Commitment appropriations 2017 budget	Commitment appropriations carried over	Payment appropriations 2017 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	1 818 750		0	C1
9.0.2	40 02 43	DEC 01	Y	Reserve for the European Globalisation Adjustment Fund	-1 818 750		0	C1
9.0.2	04 01 04 04	DEC 02	N	Support expenditure for operations and programmes in the 'Employment, social affairs and inclusion' policy area	310 000		310 000	C1
9.0.2	40 02 43	DEC 02	Y	Reserve for the European Globalisation Adjustment Fund	-310 000		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	0		-310 000	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	2 641 800		0	C1
9.0.2	40 02 43	DEC 06	Y	Reserve for the European Globalisation Adjustment Fund	-2 641 800		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	1 002 264		0	C1
9.0.2	40 02 43	DEC 08	Y	Reserve for the European Globalisation Adjustment Fund	-1 002 264		0	C1
9.0.2	04 04 01	DEC 13	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	3 520 080		0	C1
9.0.2	40 02 43	DEC 13	Y	Reserve for the European Globalisation Adjustment Fund	-3 520 080		0	C1
9.0.2	04 04 01	DEC 19	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	3 347 370		0	C1
9.0.2	40 02 43	DEC 19	Y	Reserve for the European Globalisation Adjustment Fund	-3 347 370		0	C1
9.0.2	04 04 01	DEC 20	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	0		-24 690 000	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	2 949 150		0	C1
9.0.2	40 02 43	DEC 22	Y	Reserve for the European Globalisation Adjustment Fund	-2 949 150		0	C1
9.0.2	04 04 01	DEC 27	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of globalisation	2 499 360		0	C1
9.0.2	40 02 43	DEC 27	Y	Reserve for the European Globalisation Adjustment Fund	-2 499 360		0	C1
9.0.2 balance					0		-24 690 000	

Total Balance 1,973,666,223

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 2017 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 2017:

						EUR	
ABAC Transaction	Subject	Budget Lines	Commitment Appropriations	Payment Appropriations			
1	SI2.2400559 VIREMENT OFFICE N°1/2017 - CD(2016)4	BGUE-B2017-26.010900.010300-C1-OP	-4,589	-4,589			
		BGUE-B2017-26.010900.015100-C1-OP	4,589	4,589			
2	SI2.2402905 VIREMENT OFFICE NR 01 OF 2017	BGUE-B2017-26.012000.010201-C1-EPSO	50,000	50,000			
		BGUE-B2017-26.012000.010211-C1-EPSO	-50,000	-50,000			
3	SI2.2407406 VIO 2017-01 TRANSFER FROM OFFICIALS TO CONTRACT AGENTS	BGUE-B2017-24.010700.010100-C1-OLAF	-350,000	-350,000			
		BGUE-B2017-24.010700.010201-C1-OLAF	350,000	350,000			
4	SI2.2408447 VIO 2017-02 OLAF FORECAST TRANSFER DEV TO OCM	BGUE-B2017-24.010700.010300-C1-OLAF	-380,000	-380,000			
		BGUE-B2017-24.010700.020100-C1-OLAF	380,000	380,000			
5	SI2.2413489 AMG LIGNE INTERIMAIRES 2	BGUE-B2017-26.012301.010100-C1-OIL	-210,000	-210,000			
		BGUE-B2017-26.012301.010201-C1-OIL	210,000	210,000			
6	SI2.2416322 VIREMENT OFFICE N°2/2017 - CD(2017)39	BGUE-B2017-26.010900.010100-C1-OP	-900,000	-900,000			
		BGUE-B2017-26.010900.020200-C1-OP	700,000	700,000			
		BGUE-B2017-26.010900.020300-C1-OP	200,000	200,000			
7	SI2.2420067 VIREMENT OFFICE NR 02 OF 2017	BGUE-B2017-26.012000.010201-C1-EPSO	30,000	30,000			
		BGUE-B2017-26.012000.010300-C1-EPSO	500,000	500,000			
		BGUE-B2017-26.012000.020101-C1-EPSO	-500,000	-500,000			
		BGUE-B2017-26.012000.030101-C1-EPSO	-30,000	-30,000			
8	SI2.2437917 RENFORCEMENT LIGNES PERSONNEL CONTRACTUEL	BGUE-B2017-26.012301.010100-C1-OIL	-600,000	-600,000			
		BGUE-B2017-26.012301.010201-C1-OIL	600,000	600,000			
9	SI2.2438275 VIREMENT OFFICE N°3/2017 - CD(2017)69	BGUE-B2017-26.010900.010201-C1-OP	57,000	57,000			
		BGUE-B2017-26.010900.010211-C1-OP	20,000	20,000			
		BGUE-B2017-26.010900.010300-C1-OP	-127,000	-127,000			
		BGUE-B2017-26.010900.020200-C1-OP	50,000	50,000			
10	SI2.2439409 VIREMENT OFFICE NR 03 DE 2017	BGUE-B2017-26.012000.010300-C1-EPSO	1,564,000	1,564,000			
		BGUE-B2017-26.012000.020101-C1-EPSO	-1,564,000	-1,564,000			
11	SI2.2446366 RENFORCEMENT LIGNE FRAIS DE MISSIONS	BGUE-B2017-26.012301.010201-C1-OIL	-5,000	-5,000			
		BGUE-B2017-26.012301.010211-C1-OIL	5,000	5,000			
12	SI2.2446401 TRANSFERT STAFF VERS AC - 16/11/2017	BGUE-B2017-26.012201.010100-C1-OIB	-800,000	-800,000			
		BGUE-B2017-26.012201.010201-C1-OIB	800,000	800,000			
13	SI2.2450393 REINFORCEMENT AC SALARIES LINE	BGUE-B2017-26.012301.010100-C1-OIL	-54,000	-54,000			
		BGUE-B2017-26.012301.010201-C1-OIL	54,000	54,000			
TOTAL			0	0			

ABAC Transaction	Subject	Budget Lines	Commitment Appropriations	Payment Appropriations
14	SI2.2450583 TRANSFERT DU SURPLUS 2017 DE LA LIGNE FCT VERS LA LIGNE AC ET LA LIGNE IT	BGUE-B2017-26.012100.010100-C1-PMO	-2,725,000	-2,725,000
		BGUE-B2017-26.012100.010201-C1-PMO	1,934,365	1,934,365
		BGUE-B2017-26.012100.010300-C1-PMO	790,635	790,635
15	SI2.2450945 VIO 2017-03 TRANSFER FROM OFFICIALS TO BUILDING RELATED EXPENSES	BGUE-B2017-24.010700.010100-C1-OLAF	-600,000	-600,000
		BGUE-B2017-24.010700.010300-C1-OLAF	600,000	600,000
16	SI2.2450965 VIO 2017-04 TRANSFER FROM OFFICIALS TO INVESTIGATIONS	BGUE-B2017-24.010700.010100-C1-OLAF	-140,000	-140,000
		BGUE-B2017-24.010700.020100-C1-OLAF	140,000	140,000
17	SI2.2451950 VIO POUR OIL>DIGIT CHARGEBACK	BGUE-B2017-26.012301.010201-C1-OIL	-25,000	-25,000
		BGUE-B2017-26.012301.010300-C1-OIL	25,000	25,000
18	SI2.2453026 VIO 2017-04 TRANSFER TO BUILDING EXPENSES 2017	BGUE-B2017-24.010700.010100-C1-OLAF	-20,000	-20,000
		BGUE-B2017-24.010700.010300-C1-OLAF	20,000	20,000
19	SI2.2453175 VIO 2017-05 TRANSFER TO BUILDING AND IT EXPENSES 2017	BGUE-B2017-24.010700.010100-C1-OLAF	-700,000	-700,000
		BGUE-B2017-24.010700.010300-C1-OLAF	700,000	700,000
20	SI2.2453827 VIREMENT OFFICE N°4/2017 - CD(2017)77	BGUE-B2017-26.010900.010100-C1-OP	-1,244,907	-1,244,907
		BGUE-B2017-26.010900.010201-C1-OP	-119,393	-119,393
		BGUE-B2017-26.010900.010300-C1-OP	1,345,158	1,345,158
		BGUE-B2017-26.010900.020100-C1-OP	53,532	53,532
21	SI2.2456334 TRANSFERT 2017 - POSTE 010201 VERS 010100 ET VERS 010300	BGUE-B2017-26.012100.010100-C1-PMO	75,688	75,688
		BGUE-B2017-26.012100.010201-C1-PMO	-171,688	-171,688
		BGUE-B2017-26.012100.010300-C1-PMO	96,000	96,000
		BGUE-B2017-26.012000.010100-C1-EPPO	-134,105	-134,105
22	SI2.2456886 VIREMENT OFFICE NR 05 DE 2017	BGUE-B2017-26.012000.010201-C1-EPPO	-46,531	-46,531
		BGUE-B2017-26.012000.010211-C1-EPPO	-43,817	-43,817
		BGUE-B2017-26.012000.010300-C1-EPPO	-81,614	-81,614
		BGUE-B2017-26.012000.016000-C1-EPPO	-2,237	-2,237
		BGUE-B2017-26.012000.020101-C1-EPPO	308,305	308,305
23	SI2.2458135 VIO RAMASSAGE FIN D'ANNÉE - 27/12/2017	BGUE-B2017-26.012201.010201-C1-OIB	216,170	216,170
		BGUE-B2017-26.012201.010211-C1-OIB	-11,481	-11,481
		BGUE-B2017-26.012201.010300-C1-OIB	-204,689	-204,689
TOTAL			0	0

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 tenth list is published hereafter. It consists of the number of open recovery orders at 31 December 2017 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 prélitigation 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 31.12.2017	Commission	Amount of the open balance of recovery orders at 31.12.2017	Commission
2017	1 596	1 465	4 189	4 151
2016	319	317	72	72
2015	263	260	140	140
2014	192	191	180	180
2013	161	159	113	113
2012	108	106	24	24
2011	111	107	159	155
2010	72	70	110	110
2009	64	62	31	22
2008	53	53	6	6
2007	25	24	4	4
2006	16	15	14	13
2005	12	12	1	1
2004	15	15	2	2
2003	10	10	5	5
2002	10	10	1	1
2001	8	8	1	1
2000	1	1	2	2
<2000	18	18	8	8
TOTAL	3 054	2 903	5 062	5 010

Annex IV - Types of Appropriation

Type of appropriation	Concept	Financial Regulation	Presentation in this report
C1	<i>Initial budget</i>	7, 9, 10, 13, 14, 15, 86, 177, 178, 203, 210	Own column
C1	<i>Amending budget</i>	41	Own column
C1	<i>Transfers</i>	25 to 29, 179, 183§6	BA transfers or COM transfers
C1	<i>EFTA (until FY2016)</i>	21§6	Initial budget
E0	<i>EFTA (as of FY2017)</i>	21§6	Initial budget
C2	Carry over on decision to be used before 31/12	13§ 2b and 3, 169§3	Carryover from previous year
C3	Carry over on decision to be used before 31/03	13§2a	Carryover from previous year
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 previous year
C8	Automatic carryovers of payment appropriations corresponding to commitments of non-differentiated appropriations	13§4	Carryover from previous year
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

Term	Definition
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 (AB)	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 External/Internal	Dedicated revenue received to finance specific items of expenditure. Main sources of external assigned revenue are <i>financial contributions from third countries to programmes financed by the Union</i> . <i>Main sources of internal assigned revenue is revenue from third</i>

	<p><i>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 commitment	A legal commitment is establishes a legal obligation towards third 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	MFF forms the Union's political priorities for at least 5 years translated into financial terms. It sets annual maximum amounts

Framework (MFF)	(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 titles, chapters, articles or headings and require different levels of authorization. <i>BA transfer</i> : transfer following a decision of the Budgetary Authority <i>COM transfer</i> : transfer following a decision of the Commission.
UK correction	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.
Value added tax (VAT)	VAT is an indirect tax, expressed as a percentage applied to the sale price of most goods and services.
2014 non-used allocation	Article 19 of Council Regulation (EU, Euratom) No 1311/20136 provides that in the event of the adoption after 1 January 2014 of new

<p>transferred to subsequent years on the basis of art 19 of the MFF Regulation</p>	<p>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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