



European  
Commission

## Report on budgetary and financial management

Prepared by DG BUDGET

Report pursuant to Art. 142  
of the Financial Regulation

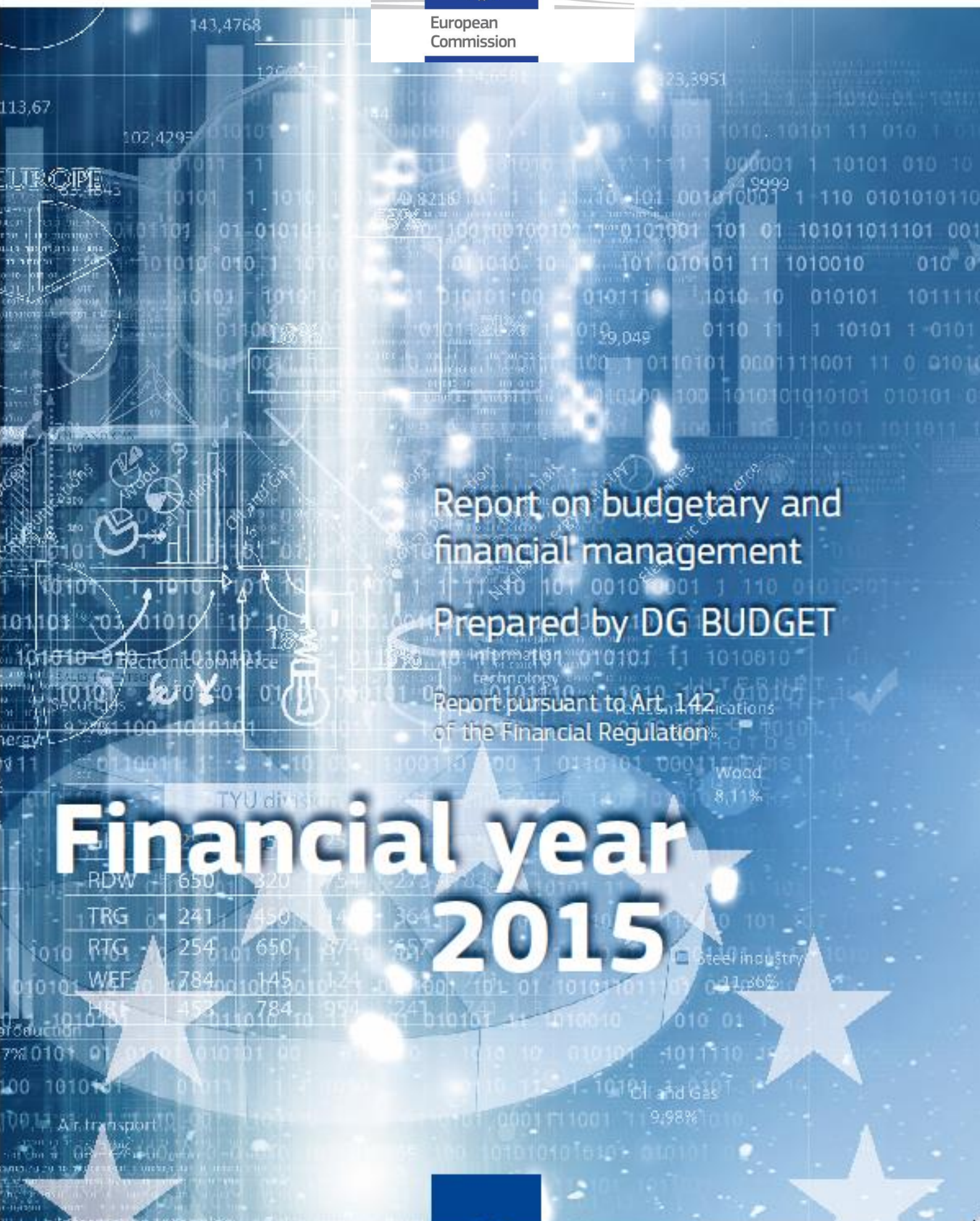
# Financial year 2015

RDW	650	320	54	273
TRG	241	450	4	364
RTG	254	650	74	657
WEF	784	145	124	741
HRE	453	784	954	741

Steel industry  
31.6%

Oil and Gas  
9.98%

Wood  
8.11%





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# Introduction

The current Financial Regulation<sup>1</sup> applies since 1 January 2013. The legal basis for this Report on Budgetary and Financial Management is Article 142, 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 2015. Figures presented in this report are preliminary data serving as a basis for the provisional accounts at end of March 2016.

The report is divided in 3 parts, as follows:

## **PART A - Overview: Budget 2015**

This part analyses the year at budgetary level including:

- a summary of the various stages of the budgetary procedure 2015, 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 2015;
- an assessment of the evolution of the outstanding commitments (RAL – *reste à liquider*).

## **PART B - Implementation of Budget 2015 by MFF Heading**

It 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 2015 is also integrated. Programme tables include:

- The last programme allocation as per the *Technical update of financial programming 2017 – 2020 following the adoption of the 2016 budget* incorporates all the changes since the adoption of the Draft budget 2016 on 27 May 2015, including the allocation 2015 revised with budgetary adjustments made during that year and the allocation 2016 updated as per the adopted budget;
- The implementation of commitments and payments in the two first years of the current programming period;
- The volume of outstanding commitments of the current programme, 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.

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



## **PART C - Own resources**

This is an analysis of the budget year 2015 including the comparison of the outturn to the Final budget 2015, adjustments made during 2015 and comparison of forecasts to actual implementation.

### **Annexes**

- I: *Summary information on 2015 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 2015**

Essentially, all commitment and payment appropriations were consumed in 2015. At end-2015 the implementation of commitment appropriations (after carryovers) amounted to EUR 170 billion (99.9 % of available appropriations). The implementation of payment appropriations reached almost EUR 139 billion (after carryovers), corresponding to 99.9% of available appropriations.

In spite of the record high level of commitment appropriations available in 2015 within Heading 1b (Economic, social and territorial cohesion), due to almost EUR 20 billion of Structural funds carried over or reprogrammed from 2014, all of them were implemented, as all operational programmes were adopted before the end of the year.

In the course of 2015, two Amending Budgets (No 5/2015 and 7/2015) increased commitment and payment appropriations of Headings 3 (Security and Citizenship) and 4 (Global Europe) to address the refugee crisis. Whereas commitments increased by EUR 406 million compared to the initial 2015 budget, payment appropriations were redeployed within and between headings, leaving the total amount unchanged.

After the artificial decrease in outstanding commitments ('RAL') at the end of 2014 (due to the reprogramming in 2015 of most of the EUR 32 billion commitment appropriations carried over from 2014 because of the delays in the adoption of operational programmes), the level of RAL increased by EUR 28 billion in 2015 reaching EUR 217 billion, the level of 2012, and approaching that of 2013 (EUR 222 billion).



## PART A – Overview: Budget 2015



## **A.1 Establishing the Initial Budget**

### **A.1.1 Budgetary Procedure 2015**

The broad context of budget negotiations for 2015 can be summarised as the unsolved issue of 2014 payment needs, related to the excess backlog of payment claims in Cohesion at the end of 2013. The Commission had proposed on 28 May 2014 the Draft Amending budget 3/2014 (DAB 3/2014) to address this increasing snowball effect of unpaid claims and a growing RAL with the full use of the margin of the Multiannual Financial Framework (MFF) completed with a contribution from the Contingency Margin. This reinforcement of payment appropriations, in absolute terms some EUR 4.8 billion (available margin EUR 711 million and Contingency margin for 2014 EUR 4 billion), was from the outset Parliament's precondition for 2015 budget negotiations.

Parliament's main priority was to tackle the level of unpaid bills. It considered the exceptional fines of some EUR 5 billion in 2014 windfall revenue enabling the reinforcement without pain, whereas for the Council it was not evident that this extra revenue should automatically be used for the budget 2014 rather than for the surplus 2014.

The proposed reinforcement launched inevitably the debate on how to treat Special instrument payments as regards ceilings. There was consensus that the commitments of Special instruments were above the ceilings, but to some Council delegations payments remained inside the ceiling, thus contesting the interpretation of the Parliament.

Due to the complexity of a package of 6 Amending budgets (increase of payment appropriations via Contingency margin and complicated issues on both own resources and treatment of Special instruments), the Council could fix its position on outstanding Draft amending budgets 2014 only at the very end of the conciliation procedure. Parliament rejected the offer and the Commission had to present a new Draft budget early December.

The negotiations on the second Draft budget started then leading on 17 December to the adoption of Budget 2015 linked to an agreement on the package of Amending budgets of the current year and 7 joint statements whereas the opposing interpretations of Special instrument payment appropriations as regards the ceiling were presented in separate statements.

The table below shows in percentage terms the main features of the Budgetary procedure 2015: how slightly the global amounts finally changed from the initial Draft budget once the conditions for negotiations were fulfilled. The increase of payment appropriations of Special Instruments corresponds to the commitment appropriations adopted in Amending budgets No 4 and 6/2014.

	Draft budget		Council reading		PE reading		Second Draft budget		Council reading		PE reading		Voted budget	
	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA
1A. Competitiveness for growth and jobs	100.0	100.0	98.1	90.0	101.3	100.4	100.2	100.1	100.6	99.8	100.6	99.8	100.6	99.8
1B. Economic, social and territorial cohesion	100.0	100.0	100.0	99.6	100.0	106.5	100.0	99.0	100.0	99.1	100.0	99.1	100.0	99.1
2. Sustainable growth: natural resources	100.0	100.0	100.6	100.4	100.9	100.8	100.0	99.5	100.0	99.1	100.0	99.1	100.0	99.1
3. Security and citizenship	100.0	100.0	98.5	98.2	104.0	101.7	100.7	99.9	100.7	98.5	100.7	98.5	100.7	98.5
4. Global Europe	100.0	100.0	99.2	92.8	104.0	100.4	99.3	99.3	99.9	99.2	99.9	99.2	99.9	99.2
5. Administration	100.0	100.0	99.7	99.7	100.8	100.7	100.8	100.7	100.6	100.5	100.6	100.5	100.6	100.5
Total	100.0	100.0	99.9	98.5	100.9	102.8	100.1	99.4	100.1	99.3	100.1	99.3	100.1	99.3
Special Instruments	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	156.3	100.0	156.3	100.0	156.3
<b>GRAND TOTAL</b>	100.0	100.0	99.9	98.5	100.8	103.0	100.1	99.4	100.1	99.4	100.1	99.4	100.1	99.4

The main features of different phases of the budgetary procedure are presented below.

#### *A.1.1.1 Draft Budget 2015*

The framework of the Draft budget was provided by the agreement on MFF 2014-2020 and the new legal bases for programmes. Adopted on 24 June 2014, it set the priorities of delivering a reinforced contribution to growth and jobs and ensuring adequate resources to meet both past and present commitments and continued to restrain administrative expenditure, including a further 1% reduction in staff.

As regards commitments, the 2015 Draft budget totalling EUR 145.6 billion represented an increase of 2.1% from the 2014 Budget, mainly targeted on programmes and instruments contributing to the objectives of growth and jobs, in particular in Heading 1a (+4.2%).

Payment appropriations were set at the 2015 MFF ceiling of EUR 141.9 billion, an increase of 4.7% from the 2014 Budget, but still some EUR 2 billion lower than the 2013 Final budget. The Commission considered the proposed reinforcement as a pre-condition for any stabilisation of the backlog of unpaid payment claims at year-end.

Non-differentiated expenditure represented 37% of payments (mainly Common Agricultural Policy and administrative expenditure), 40% of the payment appropriations were channelled to the completion of the old programmes, with the share of the new programmes in payments increasing to 22%.

#### *A.1.1.2 Amending Letter No 1/2015*

The Amending letter No 1 (AL 1) to the Draft budget for 2015, presented on 15 October 2014, covered mainly:

- An update of the estimated needs and appropriations for agricultural expenditure;
- An update of the situation for Sustainable Fisheries Partnership Agreements, to take account of the most recent information available, mobilising EUR 0.7 million from the reserve for provisional appropriations;
- A redeployment of EUR 448 million of payment appropriations to Headings 1a, 2, 3 and 4 from appropriations for agricultural expenditure reduced thanks to new assigned revenues.

The net budgetary impact was a reduction of EUR 448 million in commitment appropriations and the overall level of payments remained unchanged.

### *A.1.1.3 From the Second Draft Budget to Budget 2015*

The conciliation (21 days' period ending on 17 November) failed, when Parliament rejected the Council's position of the outstanding Draft amending budget, presented on the very last morning.

The Commission proposed a Second Draft budget on 27 November. It was examined by the Budget Committee of the Council on 28 November and 1 December, then by the Permanent Representatives Committee on 1 December, who gave a mandate to the Presidency to start negotiations with the European Parliament on the budget 2015 and Draft amending budgets No 3-8/2014.

At a trilogue on 8 December, the European Parliament and the Council reached an agreement on a draft package and on 9 December, the Permanent Representatives Committee confirmed this package. The Council's position was fixed at 10 December and the Parliament adopted the Budget on 17 December.

#### Commitments

Commission's starting point for the negotiations was that, even if the details of commitments had not been discussed during the conciliation, many elements appeared to be acceptable to both arms of Budget Authority in light of their reading of the Draft budget:

- Positions were rather close on the amounts of commitment appropriations as regards Heading 1b (including the mobilisation of the flexibility instrument for additional Structural funds for Cyprus), Heading 2 (including AL 1/2015 and the issue of the crisis reserve) and Heading 3 as well as Pilot Projects and Preparatory Actions (EP 'package' of 59 PP/PA);
- For decentralised agencies, Parliament's position was to request some limited increases in posts or appropriations for the financial supervisory agencies under Heading 1a (EBA, EIOPA, ESMA) and agencies under Heading 3;
- Heading 1a: The Council was open to some targeted increases in commitments on support to SMEs (COSME, Horizon 2020) for a total amount of some EUR 20 million, but Parliament was requesting considerably more (+EUR 190 million);
- Heading 4: Parliament's target was some EUR 390 million more than Council's position, consisting of European Neighbourhood Instrument (ENI) including Palestine, Development Cooperation (DCI) and Humanitarian Aid.
- In Heading 5: Parliament adopted an amendment concerning the transfer of *common administrative costs of EU delegations* to the European External Action Service (EEAS) section of the budget following the request of EEAS. The transfer of the *European Union special representatives*, requested by EEAS, was not included in the Commission proposal.

The Second Draft budget consequently set the commitments at EUR 144 711 million (+EUR 76 million), with a small increase in Heading 1a, but a decrease in Heading 4.

In the adopted Budget 2015, the overall level of commitment appropriations in the 2015 budget was set at EUR 145 322 million. This left a margin below the MFF ceilings for 2015 of EUR 1 760 million and the Flexibility Instrument for 2015 was mobilised for an amount of EUR 83 million. In Heading 1a the commitment appropriations of Horizon 2020 were increased with EUR 45 million, Erasmus with EUR 16 million and COSME with EUR 2 million, decentralised agencies with EUR 0.2 million and in Heading 4 ENI with EUR 22 million, Humanitarian aid with EUR 10 million and Common Foreign and Security Policy with EUR 20 million whereas administrative expenditure was reduced by EUR 20 million. The last two amendments resulted from of the rejection of the proposed transfer to EEAS.

## Payments

The Second Draft budget was set at EUR 141 337 million proposing an overall reduction of payment appropriations of EUR 800 million from the Draft budget as amended by Amending Letter 1/2015 with the aim of protecting budget lines in Heading 1a, Heading 4 and the Convergence objective of the Cohesion policy.

The decrease consisted mainly of EUR 535 million in Heading 1b, EUR 279 million in Heading 2 and EUR 51 million in Heading 4, whereas Heading 5 was increased with EUR 56 million. As the initial Draft budget was set at the MFF ceiling, the decrease created a corresponding margin.

The overall level of payment appropriations in the Budget 2015 was set at EUR 141 214 million. This included an amount of EUR 127 million related to the mobilisation of the EU Solidarity Fund linked to DABs No 5/2014 and 7/2014, an amount of EUR 440 million following the shift of payment appropriations for the Youth Employment Initiative from the 2014 Budget to the 2015 Budget and the mobilisation of the Flexibility Instrument for additional assistance to Cyprus in 2014 and 2015, estimated as EUR 11 million.

The biggest adjustments made during the negotiation process are summarised in the table below:

EUR millions

MFF heading	Change
Common Strategic Framework (CSF) Research & Innovation	-21
Competitiveness (More developed regions)	-182
Cohesion fund	-143
European territorial cooperation	-22
Youth employment initiative	+440
European Agricultural Fund for Rural Development (EAFRD)	-218
European Solidarity Fund	+127

## A.1.2 The Evolution from Draft Budget to the Voted Budget 2015

### A.1.2.1 Commitments

EUR millions

MFF heading	Description	Final budget 2014 (without carryover)	MFF ceiling	Draft budget (incl. AL No 1/2015)	Council's position	EP's position	Second Draft budget	Council's position	EP's position	Voted budget 2015	Difference
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(9)/(1) = (10)
1a	Competitiveness for growth and jobs	16 484	17 666	17 447	17 124	17 666	17 488	17 552	17 552	17 552	+6.5%
	<i>Margin</i>			219	542	0	178	114	114	114	
1b	Economic, social and territorial Cohesion	47 502	49 147	49 227	49 227	49 247	49 230	49 230	49 230	49 230	+3.6%
	<i>Margin (after the use of flexibility instrument)</i>			0	0	0	-4	0	0	0	
2	Sustainable growth: Natural resources	59 191	59 599	58 806	59 183	59 306	58 809	58 809	58 809	58 809	-0.6%
	<i>Margin</i>			793	416	293	790	790	790	790	
3	Security and Citizenship	2 172	2 246	2 131	2 100	2 216	2 147	2 147	2 147	2 147	-1.2%
	<i>Margin</i>			115	146	30	99	99	99	99	
4	Global Europe	8 423	8 749	8 413	8 343	8 748	8 356	8 408	8 408	8 408	-0.2%
	<i>Margin</i>			336	406	1	393	341	341	341	
5	Administration	8 405	9 076	8 612	8 585	8 683	8 680	8 660	8 660	8 660	+3.0%
	<i>Margin</i>			464	491	393	396	416	416	416	
<b>Total CA</b>		<b>142 205</b>	<b>146 483</b>	<b>144 635</b>	<b>144 562</b>	<b>145 866</b>	<b>144 711</b>	<b>144 806</b>	<b>144 806</b>	<b>144 806</b>	<b>+1.8%</b>
	<i>Margin</i>			1 927	2 001	717	1 852	1 760	1 760	1 760	
	Special instruments	485		515	515	515	515	515	515	515	+6.2%
<b>GRAND TOTAL</b>		<b>142 690</b>		<b>145 151</b>	<b>145 078</b>	<b>146 381</b>	<b>145 226</b>	<b>145 322</b>	<b>145 322</b>	<b>145 322</b>	<b>+1.8%</b>

The voted commitment appropriations represented 1.04 % of GNI.



### A.1.2.2 Payments

EUR millions

MFF heading	Description	Final Budget 2014	Draft budget	Council's position	EP's position	Second Draft budget	Council's position	EP's position	Voted budget 2015	Difference
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(8)/(1) = (9)
1a	Competitiveness for growth and jobs	11 857	15 823	14 247	15 893	15 833	15 798	15 798	15 798	+33.2%
1b	Economic, social and territorial Cohesion	54 006	51 602	51 382	54 960	51 067	51 125	51 125	51 125	-5.3%
2	Sustainable growth: Natural resources	55 959	56 510	56 762	56 955	56 231	55 999	55 999	55 999	+0.1%
3	Security and Citizenship	1 660	1 887	1 853	1 920	1 884	1 860	1 860	1 860	+12.0%
4	Global Europe	6 925	7 479	6 943	7 512	7 428	7 422	7 422	7 422	+7.2%
5	Administration	8 406	8 612	8 585	8 672	8 668	8 658	8 659	8 659	+3.0%
<b>TOTAL PA</b>		<b>138 841</b>	<b>141 912</b>	<b>139 772</b>	<b>145 914</b>	<b>141 112</b>	<b>140 862</b>	<b>140 862</b>	<b>140 862</b>	<b>+1.5%</b>
	<i>Margin (after the use of flexibility instrument)</i>			2 129	-4 001	800	1 050	1 050	1 050	
	Special instruments	193	225	225	503	225	352	352	352	+82.4%
<b>GRAND TOTAL</b>		<b>139 034</b>	<b>142 137</b>	<b>139 997</b>	<b>146 417</b>	<b>141 337</b>	<b>141 214</b>	<b>141 214</b>	<b>141 214</b>	<b>+1.6%</b>

The voted payment appropriations represent 1.01% of GNI.

The difference between commitment and payment appropriations was EUR 4.3 billion (2014: EUR 7.1 billion).

### A.1.2.3 Reserves and Special instruments

The provisional appropriations for financial interventions amounting to EUR 88 million in commitments and in payments concerned solely international fisheries agreements (article 11 03 01 *Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters*).

The voted budget included the following Special instruments:

- European Globalisation Adjustment Fund: EUR 162 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 303 million in commitments and EUR 150 million in payment appropriations;
- European Union Solidarity Fund: EUR 50 million in commitments and 117 million in payments in article 13 06 01 *To assist Member States in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy*.
- European Union Solidarity Fund: EUR 60 million in payments in article 13 06 02 *To assist countries negotiating for accession in the event of a major natural disaster with serious repercussions on living conditions, the natural environment or the economy*.

## A.2 Amending Budgets 2015

### A.2.1 Summary Table of Amending Budgets 2015

EUR millions					
AB	Date of adoption	Main subject	Official Journal	Impact on CA	Impact on PA
1	28/04	Reprogramming of unused commitments 2014	OJ L 190 17/07/2015	16 479	
2	07/07	European Fund for Strategic Investment (EFSI)	OJ L 261 07/10/2015		
3	07/07	Surplus 2014	OJ L 261 07/10/2015		
4	07/07	EU Solidarity Fund (Romania, Bulgaria, Italy)	OJ L 261 07/10/2015	66	66
5	07/07	Migration and refugee flows, redeployment of payments from the Galileo programme	OJ L 261 07/10/2015	76	
6	14/10	Revision of TOR, VAT and GNI contributions	OJ L 320 04/12/2015		
7	14/10	Budgetary measures under the European Agenda on Migration	OJ L 320 04/12/2015	344	19
8	25/11	Own resources, EDPS	OJ L 18 27/01/2016		
<b>TOTAL without reserves</b>				<b>16 966</b>	<b>85</b>
Reserves				-14	-19

See also the description of Amending Budgets 2015 in item C.4.

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

EUR millions		
MFF heading	CA	PA
1a Competitiveness	0	-70
1b Cohesion	11 173	0
2 Natural resources	5 082	-1
3 Security and Citizenship	375	68
4 Global Europe	303	56
5 Administration	0	0
<b>SUBTOTAL</b>	<b>16 933</b>	<b>52</b>
9 Special instruments	33	33
<b>TOTAL without reserves</b>	<b>16 966</b>	<b>85</b>
Reserves	-14	-19

This breakdown was a result of reinforcements due to refugee and humanitarian crises, reprogramming of commitments after the first year of the new programming period and the mobilisation of the EU Solidarity Fund.

Due to the late adoption of the rules or programmes under shared management altogether 300 programmes (47%) of the programming period 2014-2020 could not be launched in 2014 or benefit from the procedure for carry-over. Amending budget 1/2015 presented together with the Commission's parallel proposal for a revision of the multiannual financial framework (MFF) for the years 2014–2020, in accordance with Article 19 of Council Regulation No 1311/2013 (MFF Regulation), concerned *Cohesion* for EUR 11 173 million, *Rural development* for

EUR 4 352 million, *Fisheries* for EUR 741 million, *Security* for EUR 210 million and *Pre-accession assistance* for EUR 2 million.

The major redeployment of commitments concerned EUR 1 360 million to the new *European Fund for Strategic Investments* mainly from *ITER* (EUR 500 million) and *CEF – transport* (EUR 700 million). In payments, EUR 70 million from *Galileo* and EUR 33 million from *EU Solidarity Fund* and EUR 19 million from the reserve for Fisheries agreements were allocated to Headings 3 and 4.

## A.3 Transfers 2015

### A.3.1 Total Impact of Transfers

In 2015, 46 transfers (2014: 51) were approved by the Budget Authority. As in 2014, all of them were transfers for decision. The European Globalisation Adjustment Fund was the subject of 17 transfers (2014: 21).

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 Budget Authority transfer or Commission transfers.

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

#### Commitments

EUR millions

MFF Heading	Transfers from the provisional appropriations		Transfers from Special instruments		Transfers between operational budget lines		Difference (7=5-6) (7)	Total Impact (8=1+3+7) (8)
	(1) Released	(2) Unused	(3) Released	(4) Unused	(5) To	(6) From		
1a. Competitiveness					226	-226	0	0.1
1b. Cohesion					1 160	-1 160	0	0
2. Natural resources	74	0.5			760	-760	0	74
3. Security and Citizenship					59	-59	0	-0.1
4. Global Europe			84		506	-506	0	84
5. Administration					73	-73		
<b>SUBTOTAL</b>	<b>74</b>	<b>0.5</b>	<b>84</b>		<b>2 784</b>	<b>-2 784</b>	<b>0</b>	<b>157</b>
Special instruments			-84	338			0	-84
<b>GRAND TOTAL</b>	<b>74</b>	<b>0.5</b>	<b>0</b>	<b>338</b>	<b>2 784</b>	<b>-2 784</b>	<b>0</b>	<b>74</b>

## Payments

EUR millions

MFF Heading	Transfers from the provisional appropriations		Transfers from 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			17		1 251	-1 387	-136	-119
1b. Cohesion					2 508	-2 666	-158	-158
2. Natural resources	69	0.4			1 079	-845	234	303
3. Security and Citizenship					162	-126	36	36
4. Global Europe			150		934	-911	23	173
5. Administration					74	-74	0	-0.3
<b>SUBTOTAL</b>	<b>69</b>	<b>0.4</b>	<b>167</b>	<b>0</b>	<b>6 008</b>	<b>-6 008</b>	<b>0</b>	<b>236</b>
Special instruments			-167				0	-167
<b>GRAND TOTAL</b>	<b>69</b>	<b>0.4</b>	<b>0</b>	<b>0</b>	<b>6 008</b>	<b>6 008</b>	<b>0</b>	<b>69</b>

After transfers following amounts remained unused in reserves:

EUR millions

Budget line	MFF heading	Description	CA	PA
40 02 41 11 03 01	2	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	0.5	0.4
40 02 42	9	Emergency aid reserve	219	
40 02 43	9	Reserve for the European Globalisation Adjustment Fund	119	
<b>TOTAL</b>			<b>339</b>	<b>0.4</b>

### A.3.2 The Global Transfer

The Global Transfer 2015, adopted on 13/10, related to payment appropriations amounting to EUR 424 million, corresponding to some 0.3% of the total available payments in the 2015 budget. This is comparable with the Global Transfer of 2012, the last year in which the Commission's proposal was approved in full by the Budget Authority.

In total, 73 budget lines were concerned (26 for reinforcement and 47 for reductions), compared to 57 budget lines (26 for reinforcement and 31 for reductions) included in Commission's proposal presented at the end of 2014.

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

EUR millions

MFF heading	Reinforcements	Reductions	Impact between headings
1a. Competitiveness	236	-305	-69
2. Natural resources	17	-38	-22
3. Security and Citizenship	93	-30	63
4. Global Europe	77	-35	42
5. Administration	0.8	-0.2	0.6
9. Special instruments		-15	-15
<b>TOTAL</b>	<b>424</b>	<b>-424</b>	<b>0</b>

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

The so-called 'End of Year Transfer' is intended to ensure that the maximum of outstanding invoices related to Funds in shared management can be honoured by making full use of any available payment appropriations.

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

The 'End of Year Transfer' for 2015 concerned payment appropriations totalling EUR 416 million (2014: EUR 580 million), drawn from 63 budget lines (2014: 28). It can be broken down by heading as follows:

MFF heading	EUR millions Reductions
1a. Competitiveness	-52
1b. Cohesion	-286
2. Natural resources	-32
3. Security and Citizenship	-25
4. Global Europe	-20

EUR 288 million was transferred to item 05 04 05 01 *Rural development programmes* and EUR 127 million to article 13 03 18 *Completion of European Regional Development Fund (ERDF) – Regional competitiveness and employment*.

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

## A.4 Carryover from 2014

### A.4.1 Carryover Decision for 2015

The carryover decision of the Commission, taken on 11 February 2015<sup>2</sup>, reflected the situation of the start of a new programming period in commitments, as regards volume and nature. All differentiated commitment appropriations, with the exception of some items in Global Europe due to late adoption of the legal base and the specific case of Emergency aid reserve (Type C2), were carried over on the ground of preparatory phases completed by end 2014 (Type C3). So a total of EUR 10 956 million was to be committed before end-March 2015, consisting mainly of programmes under shared management of the European Structural and Investment Fund (ESIF) and of the Fund of European Aid to the most Deprived (FEAD) delayed because of later than expected adoption of the legal bases.

For non-differentiated appropriations, a carryover of EUR 868 million corresponding to non-committed appropriations of EAGF (European Agriculture Guarantee Fund) under shared management was made on the basis of Article 169§3 of the Financial Regulation which limits the carryover of unused EAGF appropriations to 2% of the initial appropriations. There was also one case of Structural funds commitments made available again amounting to EUR 0.6 million (Type C7) in favour of the European Fisheries Fund.

The carryover of differentiated payment appropriations totalled EUR 44.5 million, of which EUR 35.5 million related to decisions to mobilise European Globalisation Adjustment Fund (EAGF) taken late in year 2014.

The following table summarises the carryover decisions by Heading of the multiannual financial framework and gives the breakdown of commitments by Type.

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<sup>2</sup> COM (2015) 959 final.

EUR millions

MFF heading	Description	C2	C3	C7	Total CA	Total PA
1a	Competitiveness for growth and jobs				0	0.08
1b	Economic, social and territorial Cohesion		8 479.7		8 479.7	0
2	Sustainable growth: Natural resources	868.2	1 998.3	0.6	2 867.0	868.4
3	Security and Citizenship		253.5		253.5	0.02
4	Global Europe	74.0	62.4		136.4	8.9
5	Administration				0	0
	<b>SUBTOTAL</b>	<b>942.2</b>	<b>10 793.8</b>	<b>0.6</b>	<b>11 736.6</b>	<b>877.3</b>
9	Special instruments	198.9	162.3		361.2	35.5
	<b>GRAND TOTAL</b>	<b>1 141.1</b>	<b>10 956.1</b>	<b>0.6</b>	<b>12 097.8</b>	<b>912.8</b>

For the first time, the unmobilised Emergency aid reserve (EUR 198.9 million) was carried over pursuant to Financial Regulation 13§2c.

#### A.4.1.1 Carryover of Commitment Appropriations

The table below summarises the commitment appropriations carried over with the type of appropriations.

EUR millions

Budget item	Description	Type	Amount carried over	Balance 31.12.2015
04 02 60	European Social Fund (ESF) - Less developed regions - Investment for growth and jobs goal	C3	1 675.8	0
04 02 61	European Social Fund (ESF) - Transition regions - Investment for growth and jobs goal	C3	28.5	0
04 02 62	European Social Fund (ESF) - More developed regions - Investment for growth and jobs goal	C3	276.8	0
04 02 64	Youth Employment Initiative (YEI)	C3	132.3	0
04 06 01	Promoting social cohesion and alleviating the worst forms of poverty in the Union	C3	12.2	0
13 03 60	European Regional Development Fund (ERDF) - Less developed regions - Investment for growth and jobs goal	C3	3 925.4	0
13 03 61	European Regional Development Fund (ERDF) - Transition regions - Investment for growth and jobs goal	C3	365.9	0
13 03 62	European Regional Development Fund (ERDF) - More developed regions - Investment for growth and jobs goal	C3	1 250.8	0
13 03 64 01	European Regional Development Fund (ERDF) - European territorial cooperation	C3	50.6	0
13 04 60	Cohesion Fund - Investment for growth and jobs goal	C3	761.3	0
	<b>HEADING 1b – TOTAL</b>		<b>8 479.7</b>	<b>0</b>
05 03 09	Reimbursement of direct aids in relation to financial discipline (EAGF)	C2 (Non-differentiated)	868.2	14.2
05 04 60 01	Promoting sustainable rural development, more territorially and environmentally balanced, climate-friendly and innovative Union agricultural sector	C3	1 970.1	0
11 06 12	Completion of European Fisheries Fund (EFF) - Convergence objective (2007 to 2013)	C7	0.6	0

11 06 60	Promoting sustainable and competitive fisheries and aquaculture, balanced and inclusive territorial development of fisheries areas and fostering the implementation of the CFP	C3	28.2	0
<b>HEADING 2 – TOTAL</b>			<b>2 867.0</b>	<b>14.2</b>
17 04 04	Fund for emergency measures related to animal and plant health	C3	6.8	0
18 02 01 01	Support of borders management and a common visa policy to facilitate legitimate travel	C3	34.5	0
18 02 01 02	Prevention and fight against cross-border organised crime and better management of security related risks and crisis	C3	27.5	0
18 03 01 01	Strengthening and developing the Common European Asylum System and enhancing the solidarity and responsibility sharing between the Member States	C3	59.1	0
18 03 01 02	Supporting legal migration to the Union and promoting the effective integration of third-country nationals and enhancing fair and effective return strategies	C3	125.6	0
<b>HEADING 3 – TOTAL</b>			<b>253.5</b>	<b>0</b>
05 05 03 02	Support for economic, social and territorial development	C2	5.0	0
05 05 04 02	Support for economic, social and territorial development	C2	69.0	0
19 03 01 04	Other crisis management measures and operations	C3	11.3	0
19 03 02	Support to non-proliferation and disarmament	C3	3.8	0.5
20 02 01	External trade relations, including access to the markets of third countries	C3	0.1	0.1
21 02 77 13	Preparatory action - Enhanced health care for victims of sexual violence in the Democratic Republic of Congo (DRC)	C3	2.0	0
21 02 77 15	Pilot project - Strategic investment in sustainable peace and democratisation in the Horn of Africa	C3	1.3	0
21 02 77 19	Preparatory action - Building resilience for better health of nomadic communities in post crises in the Sahel region	C3	3.0	0
21 02 77 21	Preparatory Action - Building and strengthening local partnerships to develop social economy and to establish social enterprises in Eastern Africa	C3	1.0	0
22 02 03 02	Support for economic, social and territorial development	C3	40.0	0
<b>HEADING 4 – TOTAL</b>			<b>136.4</b>	<b>0.6</b>
<b>SUBTOTAL</b>			<b>11 736.6</b>	<b>14.8</b>
04 04 01	European Globalisation Adjustment Fund (EGF)	C3	8.3	0
04 04 51	Completion of European Globalisation Adjustment Fund (EGF) (2007 to 2013)	C3	27.2	0
13 06 01	European Union Solidarity Fund - Member States	C3	66.5	0
13 06 02	European Union Solidarity Fund - Countries negotiating for accession	C3	60.2	0
40 02 42	Emergency aid reserve	C2	198.9	0
<b>SPECIAL INSTRUMENTS – TOTAL</b>			<b>361.2</b>	<b>0</b>
<b>GRAND TOTAL</b>			<b>12 097.8</b>	<b>14.8</b>

All C3 appropriations were implemented before end March, except the amount of EUR 0.1 million in article 20 02 01 planned for an EU contribution to the United Nations Commission on International Trade Law (UNCITRAL) Transparency Registry. The anticipated agreement could not be finalised and the appropriations were cancelled.



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

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

EUR millions

Budget item	Description	Amount carried over	Balance 31.12.2015
24 02 01	Preventing and combating fraud, corruption and any other illegal activities against the Union's financial interest	0.01	0.01
24 03 51	Completion of Pericles	0.06	0.006
24 04 51	Completion of previous Anti-fraud information system (AFIS)	0.004	0.004
<b>HEADING 1a – TOTAL</b>		<b>0.08</b>	<b>0.02</b>
05 03 09	Reimbursement of direct aids in relation to financial discipline (EAGF)	868.2	14.2
05 04 05 02	Operational technical assistance	0.2	0
<b>HEADING 2 – TOTAL</b>		<b>868.4</b>	<b>14.2</b>
16 03 01 03	Information outlets	0.02	0
<b>HEADING 3 – TOTAL</b>		<b>0.02</b>	<b>0</b>
19 02 51	Completion of actions 'Crisis response and preparedness' (2007 to 2013)	6.2	0
19 06 01	Information outreach on the European Union external relations	0.1	0
23 02 01	Delivery of rapid, effective and needs-based humanitarian aid and food assistance	0.1	0.0004
23 04 01	Union Aid Volunteers - Strengthening the Union's capacity to respond to humanitarian crises	2.4	0.001
<b>HEADING 4 – TOTAL</b>		<b>8.8</b>	<b>0.001</b>
<b>SUBTOTAL</b>		<b>877.3</b>	<b>14.3</b>
04 04 01	European Globalisation Adjustment Fund (EGF)	8.3	0
04 04 51	Completion of European Globalisation Adjustment Fund (EGF) (2007 to 2013)	27.2	0
<b>SPECIAL INSTRUMENTS – TOTAL</b>		<b>35.5</b>	<b>0</b>
<b>GRAND TOTAL</b>		<b>912.8</b>	<b>14.3</b>

The unused payment appropriations consist mainly of the unimplemented non-differentiated commitments of EAGF.

#### A.4.2 Implementation of Payment Appropriations Carried Over from 2014

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

EUR millions

MFF Heading	Description	PA carryover by decision	Implemented	PA automatic carryover	Implemented	Total PA	Implemented	%
1a	Competitiveness	0.08	0.05	111.8	99.7	111.8	99.7	89%
1b	Cohesion			16.0	14.0	16.0	14.0	88%
2	Natural resources	868.4	854.1	33.7	31.2	902.1	885.3	98%
3	Security and Citizenship	0.02	0.02	7.9	7.0	7.9	7.0	89%
4	Global Europe	8.8	8.8	33.3	28.0	42.1	36.8	88%
5	Administration			301.5	272.3	301.5	272.3	90%
<b>SUBTOTAL</b>		<b>877.3</b>	<b>863.0</b>	<b>504.2</b>	<b>452.2</b>	<b>1 381.5</b>	<b>1 315.2</b>	<b>95%</b>
9	Special instruments	35.5	35.5	0.2	0.1	35.8	35.7	99%
<b>GRAND TOTAL</b>		<b>912.8</b>	<b>898.5</b>	<b>504.5</b>	<b>452.3</b>	<b>1 417.2</b>	<b>1 350.8</b>	<b>95%</b>

The profile of payment appropriations carried over automatically was very similar to previous years (2014: automatic carryover EUR 539 million and implementation EUR 483 million).

## A.5. Implementation of Assigned Revenue Appropriations

The implementation of assigned revenue appropriations as at end 2015 by MFF heading and by source is presented in tables below.

### A.5.1 Implementation of Assigned Revenue by MFF Heading

#### Commitments

EUR millions

MFF heading	Assigned revenue available in 2015	Implementation 2015	Implementation rate
1a. Competitiveness	2 538	1 364	54%
1b. Cohesion	411	391	95%
2. Natural resources	2 395	1 090	46%
3. Security and Citizenship	93	53	56%
4. Global Europe	644	317	49%
5. Administration	344	208	60%
9. Special instruments	69	0	0%
<b>TOTAL</b>	<b>6 495</b>	<b>3 422</b>	<b>53%</b>

#### Payments

EUR millions

MFF heading	Assigned revenue available in 2015	Implementation 2015	Implementation rate
1a. Competitiveness	3 263	1 221	37%
1b. Cohesion	349	246	70%
2. Natural resources	2 374	1 432	60%
3. Security and Citizenship	84	60	72%
4. Global Europe	534	237	44%
5. Administration	348	173	50%
9. Special instruments	69	35	52%
<b>TOTAL</b>	<b>7 020</b>	<b>3 404</b>	<b>48%</b>

## A.5.2 Implementation of Assigned Revenue by Source

### Commitments

EUR millions

	Assigned revenue available in 2015	Implementation 2015	Implementation rate
Recoveries in 2015	3 006	1 296	43%
– <i>EAGF clearance, irregularities, milk levy</i>	1 632	735	45%
– <i>Other recoveries</i>	1 375	560	41%
Recoveries carried over from 2014	1 094	860	79%
– <i>EAGF clearance, irregularities, milk levy</i>	341	341	100%
– <i>Other recoveries</i>	753	518	69%
EFTA	423	419	99%
Candidate countries contribution	29	20	67%
JRC competitive income	476	81	17%
Other earmarked revenues (Third Party)	1 409	701	50%
Coal and Steel income	57	47	84%
<b>TOTAL</b>	<b>6 495</b>	<b>3 422</b>	<b>53%</b>

### Payments

EUR millions

	Assigned revenue available in 2015	Implementation 2015	Implementation rate
Recoveries in 2015	3 020	1 522	50%
– <i>EAGF clearance, irregularities, milk levy</i>	1 632	735	45%
– <i>Other recoveries</i>	1 389	787	57%
Recoveries carried over from 2014	807	788	98%
– <i>EAGF clearance, irregularities, milk levy</i>	341	341	100%
– <i>Other recoveries</i>	466	447	96%
EFTA	392	390	100%
Candidate countries contribution	39	5	13%
JRC competitive income	391	86	22%
Other earmarked revenues (Third Party)	2 300	567	25%
Coal and Steel income	70	45	65%
<b>TOTAL</b>	<b>7 020</b>	<b>3 404</b>	<b>49%</b>

Above 75% of available assigned revenue appropriations concern Headings 1a and 2. The Heading 1a revenues mainly derive from recoveries, Joint Research Centre (JRC) competitive income, third party participation in research programmes, and the EFTA contribution to Community actions and programmes. The Heading 2 revenues include agricultural conformity clearance of accounts corrections, irregularities, and the milk levy.

The implementation of 2015 assigned revenue appropriations amounted to EUR 3 422 million for commitment appropriations (53%) and EUR 3 404 million for payment appropriations (49%). This compares to the implementation in 2014, which was EUR 3 429 million for commitment appropriations (53%) and EUR 3 758 million for payment appropriations (51%).

The new EAGF assigned revenue appropriations declared by Member States. They originate mainly from clearance of accounts corrections, irregularities and milk levy, and are often used towards the end of the budget year of recovery or at the beginning of the next 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, consequently, they are fully consumed in that year.

The implementation of EFTA appropriations follows a different pattern as they represent a contribution of Norway, Iceland and Lichtenstein to certain budget lines of the EU budget with a proportionality factor estimated to 2.97% (Norway 2.86%, Iceland 0.08% and Lichtenstein 0.03%) under the Agreement establishing the European economic area. The implementation of both commitment and payment appropriations of those budget lines is consequently high, as they follow the rules for carryover and for cancellation of budgetary appropriations. Within a given year both commitment and payment EFTA appropriations are usually fully implemented and this proved to be the case also in 2015. Over 90% of EFTA appropriations (both commitments and payments) are concentrated in Heading 1a.

The other types of assigned revenue mainly concern third party or third country participation in Community 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 the annual level of implementation for these types of appropriations.

The use of assigned revenue may also be subject to specific conditions. With the exception of recoveries carried over, they are not cancelled. Consequently, full implementation is not a constraint as for budgetary appropriations.

A complete analysis of the implementation of assigned revenue in 2015 will be presented in the Working document part V of the Draft General Budget of the European Commission for the financial year 2017 *Assigned revenue implementation in the previous year*.

## A.6 2015 Implementation Overview

### A.6.1 Implementation of Available Appropriations 2015

The implementation rates of all available appropriations of the Commission were 98% for commitments and 97% for payments, as the table below shows.

EUR millions

	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	141 567	12 098	16 966	74	0	6 495	177 199	173 236	98%	109 390	3 723	99%
PA	137 460	1 417	85	69	0	7 020	146 051	141 453	97%	138 739	4 456	99%
	RAL as at 01.01.2015	Payments of RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015		Evolution of the RAL		
RAL	189 132	73 826	173 236	67 627		3 793		217 123		15%		

The breakdown of available appropriations 2015 per Heading was:

Commitments

EUR millions

Heading	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Rate without assigned revenue
1a	17 552	0	0	0	2 538	20 090	18 905	94%	100%
1b	49 230	8 480	11 173	0	411	69 293	69 246	100%	100%
2	58 721	2 867	5 082	74	2 395	69 139	67 375	97%	99%
3	2 147	254	375	0	93	2 869	2 826	98%	100%
4	8 408	335	302	84	644	9 774	9 397	96%	99%
5	4 994	0	0	0	344	5 338	5 200	97%	100%
<b>SUBTOTAL</b>	<b>141 052</b>	<b>11 936</b>	<b>16 933</b>	<b>157</b>	<b>6 426</b>	<b>176 503</b>	<b>172 948</b>	<b>98%</b>	<b>99%</b>
9	515	162	33	-84	69	696	288	41%	46%
<b>GRAND TOTAL</b>	<b>141 567</b>	<b>12 098</b>	<b>16 966</b>	<b>74</b>	<b>6 495</b>	<b>177 199</b>	<b>173 236</b>	<b>98%</b>	<b>99%</b>

Payments

EUR millions

Heading	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Rate without assigned revenue
1a	15 798	112	-70	-121	2	3 263	18 984	16 802	89%	99%
1b	51 125	16	0	-158	1	349	51 332	51 207	100%	100%
2	55 911	902	-1	303	0	2 374	59 488	58 066	98%	99%
3	1 860	8	67	38	-1	84	2 055	2 019	98%	99%
4	7 422	42	56	172	2	534	8 228	7 884	96%	99%
5	4 992	301	0	1	0	348	5 642	5 187	92%	95%
<b>SUBTOTAL</b>	<b>137 108</b>	<b>1 381</b>	<b>52</b>	<b>233</b>	<b>3</b>	<b>6 952</b>	<b>145 729</b>	<b>141 165</b>	<b>97%</b>	<b>99%</b>
9	352	36	33	-165	-3	69	322	288	89%	100%
<b>GRAND TOTAL</b>	<b>137 460</b>	<b>1 417</b>	<b>85</b>	<b>69</b>	<b>0</b>	<b>7 020</b>	<b>146 051</b>	<b>141 453</b>	<b>97%</b>	<b>99%</b>

## A.6.2 Implementation of Appropriations of the Year 2015

### A.6.2.1 2015 Implementation Overview Table

The table below gives the implementation of available appropriations of the year 2015.

MFF Heading	EUR millions							
	Implementation 2015		Implementation rates 2015		Balance 2015		Balance <u>after</u> carryover to 2016	
	CA	PA	CA	PA	CA	PA	CA	PA
1a. Competitiveness	17 541	15 482	100%	99%	10	127	10	22
1b. Cohesion	60 375	50 947	100%	99%	28	19	21	5
2. Natural Resources	63 432	55 748	99%	98%	445	465	35	35
3. Security and Citizenship	2 520	1 951	100%	99%	2	12	2	3
4. Global Europe	8 745	7 611	99%	99%	50	41	32	8
5. Administration	4 992	4 742	100%	94%	2	251	2	2
<b>SUBTOTAL Commission</b>	<b>157 605</b>	<b>136 481</b>	<b>100%</b>	<b>99%</b>	<b>537</b>	<b>915</b>	<b>102</b>	<b>74</b>
9. Special instruments	126	217	100%	99%	0	0.7	0	0.1
<b>GRAND TOTAL</b>	<b>157 732</b>	<b>136 698</b>	<b>100%</b>	<b>99%</b>	<b>541</b>	<b>916</b>	<b>102</b>	<b>74</b>

Carryover and unmobilised reserves are excluded from this table.

Unspent appropriations carried over from 2014 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 2015

The table below presents the 2015 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.

The major increases of commitments appropriations were related to the reprogramming of Funds under shared management. Decreases concerned 1.1.12 *Iter*, 1.1.82 *CEF –Transport* as well as 4.0.5 *EIDHR*, 4.0.8 *CFSP* and 4.0.10 *Macro-financial assistance*.

The magnitude of redeployments of payment appropriations was below that of previous years. The lower implementation rates in administration are the consequence of non-differentiated appropriations which can be automatically carried over.

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%	–	100%	–
1.1.11	European Satellite Navigation Systems (EGNOS & GALILEO)	100%	100%	100%	87%
1.1.12	International Thermonuclear Experimental Reactor (ITER)	100%	44%	99%	76%
1.1.13	European Earth Observation Programme (COPERNICUS)	100%	100%	100%	99%
1.1.2	Nuclear Safety and Decommissioning	100%	100%	100%	95%
1.1.31	Horizon 2020	100%	99%	99%	99%
1.1.32	Euratom Research and Training Programme	100%	100%	95%	92%
1.1.4	Competitiveness of enterprises and small and medium-sized enterprises (COSME)	100%	103%	99%	105%
1.1.5	Education, Training and Sport (Erasmus+)	100%	100%	100%	113%
1.1.6	Employment and Social Innovation (EaSI)	99%	102%	93%	93%
1.1.7	Customs, Fiscalis and Anti-Fraud	100%	100%	98%	111%
1.1.81	CEF – Energy	100%	81%	98%	97%
1.1.82	CEF – Transport	100%	57%	99%	94%
1.1.83	CEF - Information and Communication Technology (ICT)	100%	100%	99%	31%
1.1.9	Energy projects to aid economic recovery (EERP)	–	–	100%	95%
1.1.DAG	Decentralised agencies	100%	96%	100%	94%
<b>HEADING 1a – TOTAL</b>		<b>100%</b>	<b>100%</b>	<b>99%</b>	<b>98%</b>
1.2.11	Regional convergence (Less developed regions)	100%	123%	100%	99%
1.2.12	Transition regions	100%	134%	100%	99%
1.2.13	Competitiveness (More developed regions)	100%	122%	100%	112%
1.2.14	Outermost and sparsely populated regions	100%	131%	100%	68%
1.2.15	Cohesion Fund	100%	122%	100%	96%
1.2.2	European territorial cooperation	99%	141%	100%	112%
1.2.31	Technical assistance and innovative actions	90%	90%	89%	81%
1.2.4	European Aid to the Most Deprived (FEAD)	100%	100%	99%	13%
1.2.5	Youth employment initiative (specific top-up allocation)	100%	107%	100%	101%
1.2.6	Contribution from the Cohesion Fund to CEF	100%	100%	100%	100%
<b>HEADING 1b – TOTAL</b>		<b>100%</b>	<b>123%</b>	<b>100%</b>	<b>100%</b>
2.0.10	European Agricultural Guarantee Fund (EAGF) - Market related expenditure and direct payments	99%	99%	99%	99%
2.0.20	European Agricultural Fund for Rural Development (EAFRD)	100%	131%	100%	100%
2.0.31	European Maritime and Fisheries Fund (EMFF)	100%	183%	100%	97%
2.0.32	Sustainable Fisheries Partnership Agreements (SPFAs) and compulsory contributions to Regional Fisheries Management Organisations (RFMOs) and to other international organisations	99%	213%	100%	202%
2.0.4	Environment and Climate action (Life)	100%	100%	98%	93%
2.0.DAG	Decentralised agencies	100%	100%	100%	100%
<b>HEADING 2 – TOTAL</b>		<b>99%</b>	<b>108%</b>	<b>99%</b>	<b>99%</b>



3.0.1	Asylum, Migration and Integration Fund (AMF)	100%	149%	100%	120%
3.0.2	Internal Security Fund (ISF)	100%	140%	99%	129%
3.0.3	IT Systems	100%	100%	100%	74%
3.0.4	Justice	100%	98%	97%	69%
3.0.5	Rights and Citizenship	99%	99%	98%	80%
3.0.6	Civil protection	99%	99%	97%	87%
3.0.7	Europe for Citizens	100%	100%	98%	100%
3.0.8	Food and Feed	100%	95%	99%	93%
3.0.9	Health	100%	100%	99%	78%
3.0.10	Consumer	99%	99%	94%	88%
3.0.11	Creative Europe	100%	100%	99%	97%
3.0.DAG	Decentralised agencies	100%	104%	100%	103%
<b>HEADING 3 – TOTAL</b>		<b>100%</b>	<b>117%</b>	<b>99%</b>	<b>105%</b>
4.0.1	Instrument for Pre-Accession Assistance (IPA II)	100%	100%	99%	99%
4.0.2	European Neighbourhood Instrument (ENI)	100%	117%	100%	101%
4.0.3	Development Cooperation Instrument (DCI)	100%	100%	100%	103%
4.0.4	Partnership Instrument (PI)	100%	100%	97%	67%
4.0.5	European Instrument for Democracy and Human Rights (EIDHR)	100%	95%	98%	94%
4.0.6	Instrument contributing to Stability and Peace (IcSP)	100%	103%	99%	108%
4.0.7	Humanitarian aid	100%	118%	100%	131%
4.0.8	Common Foreign and Security Policy (CFSP)	83%	70%	100%	97%
4.0.9	Instrument for Nuclear Safety Cooperation (INSC)	100%	100%	99%	89%
4.0.10	Macro-financial Assistance (MFA)	13%	0.1%	100%	31%
4.0.11	Guarantee Fund for External Actions	100%	100%	100%	100%
4.0.12	Union Civil Protection Mechanism	93%	100%	100%	111%
4.0.13	EU Aid Volunteers initiative (EUAV)	100%	50%	100%	13%
4.0.DAG	Decentralised agencies	100%	100%	100%	100%
<b>HEADING 4 – TOTAL</b>		<b>99%</b>	<b>104%</b>	<b>99%</b>	<b>103%</b>
5.1.1	Pensions	100%	100%	100%	100%
5.1.2	European schools	100%	102%	100%	102%
5.23x	Commission administrative expenditure	100%	100%	92%	92%
<b>HEADING 5 – TOTAL</b>		<b>100%</b>	<b>100%</b>	<b>95%</b>	<b>95%</b>
9	<b>Special instruments</b>	<b>100%</b>	<b>252%</b>	<b>100%</b>	<b>107%</b>
<b>GRAND TOTAL</b>		<b>100%</b>	<b>112%</b>	<b>99%</b>	<b>99%</b>

## A.7 RAL-Situation

### A.7.1 Summary of Commitments Outstanding

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

RAL as at 31.12. 2015 corresponds to:

- The initial RAL as at 1.1.2015;
- Less payments during 2015 on the initial RAL;
- Plus new commitments made in 2015;
- Less payments during 2015 on commitments made in 2015;
- Less decommitments made in 2015. This item includes decommitments made against the initial RAL and also cancellations of commitments 2015 which cannot be carried forward, and re-evaluations.

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

EUR millions

MFF heading	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 Commitments	De-commitments 2015	RAL as at 31.12.2015	Evolution %
1a. Competitiveness	33 532	10 967	18 905	5 835	1 181	34 455	3%
1b. Cohesion	109 477	46 977	69 246	4 230	1 143	126 372	15%
2. Natural Resources	19 382	8 803	67 375	49 263	500	28 191	45%
3. Security and Citizenship	2 582	864	2 826	1 155	252	3 137	21%
4. Global Europe	23 846	5 934	9 397	1 951	685	24 673	3%
5. Administration	313	282	5 200	4 905	30	295	-6%
<b>SUBTOTAL</b>	<b>189 132</b>	<b>73 826</b>	<b>172 949</b>	<b>67 339</b>	<b>3 793</b>	<b>217 123</b>	<b>15%</b>
9. Special instruments	0.2	0.1	288	288	0	0.7	250%
<b>GRAND TOTAL</b>	<b>189 132</b>	<b>73 826</b>	<b>173 236</b>	<b>67 627</b>	<b>3 793</b>	<b>217 123</b>	<b>15%</b>

For 2015, the figures on the evolution of the RAL from January to December are heavily influenced by the unimplemented commitments of 2014, the starting year of the new programming period. The total of carryover (EUR 12.1 billion) and reprogramming (EUR 16.5 billion) even exceeded the evolution of the RAL (EUR 28 billion). Had the start of new programmes been as fluent as initially planned, these postponed commitments would not be impacting the evolution of the RAL in 2015.

With these considerations the magnitude of the RAL in 2015 can be deemed stable. But there was a clear qualitative improvement of the RAL measured with the volume of unpaid bills: the share of commitments with an unpaid valid payment claim at year-end was significantly reduced in 2015.

The following table on situation of Cohesion programmes 2007-2013 illustrates this.

EUR millions

Fund	Unpaid invoices at 01/01/2015	Valid payment applications received by 31/12/2015	Payments made by 31/12/2015	Backlog of unpaid payment applications as at 31/12/2015
ESF	5.7	4.1	7.7	2.1
ERDF	15.5	13.2	23.6	5.2
CF	3.5	7.8	10.5	0.8
<b>TOTAL</b>	<b>24.7</b>	<b>25.1</b>	<b>41.8</b>	<b>8.2</b>

In the Joint Statement on a payment plan agreed on 19 May 2015, the European Parliament, the Council and the Commission had agreed to progressively phase out the 'abnormal' backlog of outstanding payment claims for the 2007—2013 Cohesion programmes by the end of 2016 (reduced to a maximum of EUR 2 billion). But the phasing-out of unpaid payment applications as at end-2015 turned out to be significantly faster than expected.

### A.7.2 RAL by Main Programmes

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

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

EUR millions

	RAL amount billion EUR	As % of RAL	As % of 2015 differentiated CA	RAL in years of differentiated CA of the initial budget 2015
<b>Total Heading 1a</b>	<b>34.3</b>	<b>15.8</b>	<b>18.3</b>	<b>2.1</b>
Common Strategic Framework (CSF) Research & Innovation	20.4	9.4	10.0	2.2
Connecting Europe Facility (CEF)	4.5	2.1	2.4	2.0
<b>Total Heading 1b</b>	<b>126.4</b>	<b>58.4</b>	<b>53.8</b>	<b>2.6</b>
Regional convergence	69.1	31.9	26.4	2.9
Competitiveness	8.8	4.1	5.3	1.8
Cohesion Fund	22.2	10.3	9.1	2.7
<b>Total Heading 2</b>	<b>28.2</b>	<b>13.0</b>	<b>16.8</b>	<b>1.8</b>
Rural development	24.6	11.4	15.1	1.8
<b>Total Heading 3</b>	<b>3.1</b>	<b>1.4</b>	<b>2.3</b>	<b>1.5</b>
<b>Total Heading 4</b>	<b>24.6</b>	<b>11.3</b>	<b>8.8</b>	<b>3.0</b>
Pre-accession (IPA)	5.9	2.7	1.7	3.9
Neighbourhood (ENPI)	7.3	3.4	2.2	3.7
Development cooperation (DCI)	8.6	4.0	2.6	3.6
<b>Total of the programmes</b>	<b>171.6</b>	<b>79.2</b>	<b>74.8</b>	<b>2.5</b>
<b>TOTAL RAL of differentiated appropriations</b>	<b>216.5</b>			<b>2.4</b>

In order to neutralise the reprogramming effect explained in item A.6.2, it is preferable to compare the RAL to the differentiated appropriations of the Initial budget (2.4 years) rather than of the Final budget (2.0 years). Outstanding commitments correspond to 2.4 years of commitments (and 2.5 years of payments) thus remaining in line with the N+2/N+3 reference of the Cohesion policy (Heading 1b) and the N+2 reference of Rural Development (Heading 2), which, as the largest differentiated budget lines, are the main contributors to the RAL.

### A.7.3 Age Structure of the RAL

EUR millions

RAL of individual commitments per year of origin by MFF heading												
MFF heading	<2007	2007	2008	2009	2010	2011	2012	2013	2014	2015	Total individual commitments	Total RAL
1a. Competitiveness	26	11	96	205	1 315	1 009	3 218	5 300	4 815	13 215	29 210	34 455
1b. Cohesion	1 649		4	37	234	1 453	7 189	29 456	20 709	64 331	125 062	126 372
2. Natural Resources	172	1	12	28	64	96	169	7 200	2 061	17 985	27 788	28 191
3. Security and Citizenship		0	6	27	53	105	237	584	230	1 508	2 750	3 137
4. Global Europe	299	35	37	136	286	486	1 806	2 716	3 341	6 293	15 435	24 673
5. Administration			0	0	0	0	0	0.3	0.4	294	295	295
<b>TOTAL</b>	<b>2 146</b>	<b>48</b>	<b>155</b>	<b>433</b>	<b>1 952</b>	<b>3 149</b>	<b>12 619</b>	<b>45 256</b>	<b>31 156</b>	<b>103 626</b>	<b>200 540</b>	<b>217 123</b>

The outstanding commitments of the previous programming periods, i.e. before 2014, decreased in 2015 from EUR 128 billion to EUR 65 billion. Consequently, a bigger share of differentiated payment appropriations will be available for the current programmes starting from 2016.

An ageing of more than 3 years for an outstanding commitment can be considered as an indicator of the non-conformity with the general N+2 reference. During 2015, their share declined from 5.7% of the total RAL (EUR 10.8 billion) to 3.6% (EUR 7.9 billion).



## PART B – Implementation of Budget 2015 by MFF Heading





## B. 1 Heading 1a: Competitiveness for Growth and Jobs

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	17 552	0	0	0	0	2 538	20 090	18 905	94%	18 018	1 170	100%
PA	15 798	112	-70	-121	2	3 263	18 984	16 802	89%	13 331	2 147	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	33 532	10 967	18 905	5 835		1 181		34 455	3%			

The significant share of third party appropriations (materialized by the level of assigned revenue) influenced considerably the implementation rates in this Heading, as these appropriations are multiannual and remain available for the program period. For budgetary appropriations commitments were fully used and the level of 99% was reached for payments and implemented payments increased by EUR 3.7 billion from 2014.

Commitments were modified to allow the new European Strategic Investments Fund (EFSI) financing from the Juncker plan. The combined reduction in commitments from Connecting Europe Facility (CEF) (EUR 790 million), Horizon 2020 (EUR 70 million) and ITER (EUR 500 million) corresponded to the amount of commitments (EUR 1 360 million) serving the provisioning of the EFSI guarantee fund and the European Investment Advisory Hub (EIAH).

In payments, the main transactions concerned an amount of EUR 70 million from Galileo to manage migration and refugee flows via AB No 5/2015, reductions in CEF (EUR 146 million), Galileo (EUR 54 million), ITER (EUR 110 million) and an increase of Erasmus (EUR 170 million) via Budget Authority transfers. In total, EUR 121 million were transferred to other Headings.

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

### B.1.1 European Fund for Strategic Investments (MFF 1.1.10)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	0	0	1 360	0	1	0	1 361	1 360	100%	N/A	0	100%
PA	0	0	10	0	-6	0	4	4	100%	N/A	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	0	0	1 360	4		0		1 357	-			

The Commission had proposed in November 2014 *An Investment Plan for Europe* aiming at the mobilisation of at least EUR 315 billion in additional investment over the next three years. To this end, a new European Fund for Strategic Investments (EFSI) was set up in partnership between the Commission and the European Investment Bank (EIB). EFSI was to be supported by a guarantee of EUR 16 billion from the EU budget, backed by a guarantee fund covering 50% of the EFSI outstanding liabilities. The EUR 8 billion in commitment appropriations required for provisioning the guarantee fund would be financed with EUR 3.3 billion from the Connecting Europe

Facility (CEF), EUR 2.7 billion from Horizon 2020 (H2020) and EUR 2 billion from unallocated margins under the expenditure ceilings of the multi-annual financial framework (MFF).

The legislative proposal for the establishment of EFSI was adopted by the Commission on 13 January 2015 together with the corresponding Draft Amending Budget No 1/2015. It proposed the budgetary structure for the provisioning of the guarantee fund, and possible calls on the EU guarantee, as well as the budgeting of the appropriations for the provision of advisory support for investment project identification, preparation and development.

EUR 1 350 million were redeployed from CEF (EUR 790 million), H2020 (EUR 70 million) and ITER (EUR 490 million) for the EFSI guarantee fund, and EUR 10 million in commitments and payments for the financing of the European Investment Advisory Hub (EIAH) from ITER.

### B.1.2 European Satellite Navigation Systems (EGNOS & GALILEO) (MFF 1.1.11)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	1 061	0	0	0	0	200	1 261	1 174	93%	1 365	87	100%
PA	932	3	-70	-54	0	197	1 008	837	83%	1 163	171	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	582	500	1 174	336		0		919	58%			

The payment appropriations were revised downwards due to delays with the satellite manufacturer (OHB), and an anomaly in the launch of satellites in August 2014 postponing the signature of the contract for the third batch of Galileo satellites to 2016.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	1 326	1 326		977		349	582	60%
2015	1 061	1 061	2 387	672	1 649	738	919	80%
2016	852							
2017	899							
2018	812							
2019	756							
2020	1 254							
<b>TOTAL</b>	<b>6 959</b>							

### B.1.3 International Thermonuclear Experimental Reactor (ITER) (MFF 1.1.12)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	892	0	-500	0	0	58	450	414	92%	732	35	100%
PA	516	2	-10	-110	0	58	456	418	92%	430	37	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	2 378	266	414	152		1		2 372	0%			

There was full implementation of budgetary appropriations after a major transfer of EUR 97 million of payment appropriations from article 08 04 51 *Completion of European Joint Undertaking for ITER - Fusion for Energy (F4E) (2007 to 2014)*. The payments related to delays in manufacturing and in completing the final design of the Vacuum Vessel and in the constructing the main *tokamak* building.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	730	730		62		668	2 378	28%
2015	892	391	1 121	155	217	903	2 372	38%
2016	330							
2017	328							
2018	380							
2019	422							
2020	406							
<b>TOTAL</b>	<b>2 987</b>							

### B.1.4 European Earth Observation Programme (COPERNICUS) (MFF 1.1.13)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	556	0	0	0	0	27	583	583	100%	363	0	100%
PA	512	2	0	0	-5	20	529	526	99%	243	2	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	140	128	583	398		0		196	40%			

The main adjustment was Commission's transfer of EUR 44 million of payment appropriations (54% of the Initial budget) from article 02 06 01 *Delivering operational services relying on space-*

borne observations and in-situ data (Copernicus) to article 02 06 02 Building an autonomous Union's Earth observation capacity (Copernicus).

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	363	363		227		137	140	98%
2015	556	556	919	504	731	189	196	96%
2016	586							
2017	613							
2018	646							
2019	877							
2020	651							
<b>TOTAL</b>	<b>4 291</b>							

### B.1.5 Nuclear Safety and Decommissioning (MFF 1.1.2)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	133	0	0	0	0	0	133	133	100%	130	0	100%
PA	157	0	0	-5	-3	0	150	150	100%	165	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	898	148	133	1		0		882	-2%			

Full implementation of appropriations was reached after making available an amount of EUR 4.5 million in the end-of-year transfer following the latest forecasts provided by the European Bank for Reconstruction and Development (EBRD) on the final amount of invoices.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	130	130		0		130	898	14%
2015	133	133	263	2	2	261	882	30%
2016	136							
2017	138							
2018	141							
2019	144							
2020	147							
<b>TOTAL</b>	<b>969</b>							

### B.1.6 Horizon 2020 (MFF 1.1.31)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	9 609	0	-70	0	0	1 184	10 723	10 262	96%	10 075	461	100%
PA	9 024	69	0	6	-15	1 907	10 991	9 627	88%	7 311	1 352	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	19 934	7 084	10 262	2 543		142		20 427	2%			

The main adjustment was the reduction of commitment appropriations in favour of European Fund for Strategic Investment via AB No 2/2015, presented in the table below.

EUR millions

Budget line	Description	
02 04 02 01	Leadership in space	11.0
02 04 02 03	Increasing innovation in small and medium-sized enterprises (SMEs)	1.8
02 04 03 01	Achieving a resource-efficient and climate change resilient economy and a sustainable supply of raw materials	3.7
02 04 03 02	Fostering secure European societies	7.5
10 02 01	Horizon 2020 — Customer-driven scientific and technical support to Union policies	11.0
15 03 05	European Institute of Innovation and Technology – integrating the knowledge triangle of higher education, research and innovation	25.0
32 04 03 01	Making the transition to a reliable, sustainable and competitive energy system	10.0
<b>TOTAL HORIZON 2020</b>		<b>70.0</b>

This was partially compensated by the resources EFSI provides to Horizon 2020 directly or via leveraged national and private investment through its respective funding 'windows': the *Infrastructure and innovation window*, the *SME window*, the *SME loan guarantee*. This last window is implemented through COSME LGF and Horizon 2020 InnovFin SME Guarantee.

The initial budget for payment appropriations was 50% higher than in 2014. The implementation grew from EUR 1.4 billion to EUR 5.1 billion, previous programmes decreased from EUR 4.8 billion to EUR 3.8 billion. In 2014, completion lines had been reinforced by postponing pre-financing to 2015. The severe shortage of appropriations of 2014 continued with similar arrangements: reduced pre-financing, postponement of call deadlines to coincide with the subsequent budget year and timing (delay) of the implementation of successful proposals. The level of payment appropriations in 2016 is expected to allow the Horizon 2020 services to regain a normal situation.

Completion lines were reduced by EUR 190 million (4.7% of the initial budget). Commission proposed transfer DEC 35/2015 to use savings achieved on the administrative lines in commitment appropriations for funding most relevant projects from the reserve lists. The largest of them was the project *European HIV Vaccine Alliance* requiring EUR 21 million EU funding. The transfer was adopted on 11 December.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	9 023	9 022		1 329		7 693	19 946	39%
2015	9 539	9 539	18 561	5 177	6 506	11 999	20 427	59%
2016	9 539							
2017	10 296							
2018	11 105							
2019	12 162							
2020	13 187							
<b>TOTAL</b>	<b>74 852</b>							

### B.1.7 Euratom Research and Training Programme (MFF 1.1.32)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	302	0	0	0	0	86	388	320	82%	344	68	100%
PA	342	20	0	0	- 13	103	452	359	79%	325	92	95%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	192	109	320	250		8		146	-24%			

Budgetary commitment appropriations were fully implemented.

The rate for payments was 95% after slight reductions made via Commission transfers.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	285	285		197		88	192	46%
2015	302	302	587	297	494	91	146	62%
2016	317							
2017	341							
2018	356							
2019	373							
2020	397							
<b>TOTAL</b>	<b>2 371</b>							

### B.1.8 Competitiveness of Enterprises and Small and Medium-sized Enterprises (COSME) (MFF 1.1.4)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	295	0	0	9	0	23	327	324	99%	258	3	100%
PA	321	3	0	1	18	33	376	348	93%	237	27	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	867	256	324	92		26		817	-6%			

The programme line payment appropriations were reinforced by EUR 20 million (+27% to the Initial budget) in favour of the Enterprise Europe Network (EEN) which provides business support services, in particular for SMEs, encouraging the participation of SMEs in the COSME and Horizon 2020 programme as well as internationalisation services.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	254	254		90		165	867	19%
2015	295	304	558	201	291	267	817	33%
2016	295							
2017	300							
2018	339							
2019	362							
2020	421							
<b>TOTAL</b>	<b>2 275</b>							

### B.1.9 Education, Training and Sport (Erasmus+) (MFF 1.1.5)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	1 608	0	0	0	0	299	1 907	1 852	97%	1 826	55	100%
PA	1 387	7	0	170	15	378	1 957	1 834	94%	1 509	122	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	753	488	1 852	1 346		26		745	-1%			

There was full implementation of budgetary appropriations. The payment appropriations were reinforced by EUR 153 million in item 15 02 01 01 *Promoting excellence and cooperation in the European education and training area and its relevance to the labour market*. The Commission had pointed out that the 2015 budgeted payment appropriations for the Erasmus+ programme would be insufficient to cover the full contractual obligations, namely the payment of pre-financings due to the National Agencies by the end of 2015.



EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	1 559	1 559		1 145		414	753	55%
2015	1 608	1 608	3 167	1 495	2 640	523	745	70%
2016	1 734							
2017	2 014							
2018	2 313							
2019	2 624							
2020	2 948							
<b>TOTAL</b>	<b>14 800</b>							

### B.1.10 Employment and Social Innovation (EaSI) (MFF 1.1.6)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	125	0	0	0	4	8	136	130	96%	119	4	99%
PA	90	2	0	0	0	6	98	88	90%	84	5	92%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015		Evolution of the RAL (%)		
RAL	187	77	130	11		16		212		14%		

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	123	118		16		102	187	55%
2015	125	127	245	53	69	173	212	81%
2016	127							
2017	130							
2018	134							
2019	138							
2020	146							
<b>TOTAL</b>	<b>926</b>							

## B.1.11 Customs, Fiscalis and Anti-Fraud (MFF 1.1.7)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	122	0	0	0	0	7	129	124	96%	119	5	100%
PA	95	0	0	13	-1	5	113	109	97%	95	3	98%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	137	81	124	28		11		141	3%			

The reinforcement of payment appropriations was needed to honour the invoices of some outsourced 45 IT systems ensuring the smooth running of all operations of data transmission for the daily functioning of the Customs Union.

Customs and Fiscalis programme combined:

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	97	97		18		79	137	58%
2015	100	100	197	70	88	109	141	77%
2016	103							
2017	106							
2018	109							
2019	113							
2020	117							
<b>TOTAL</b>	<b>746</b>							

## B.1.12 Connecting Europe Facility (CEF) (MFF 1.1.8X)

CEF contributes to the completion of the 'Trans-European Networks' in the areas of transport, telecommunications and energy infrastructure. The facility promotes the participation of private investors and supports public-private partnerships, considering the investment constraints further to the economic and financial crisis. The development of CEF Projects helps to secure private investments.

The initial total budget for the CEF including the contribution of EUR 11.5 billion of the Cohesion Fund was EUR 33.2 billion for the period 2014-2020 with a backloading in 2014-2015. Following the establishment of European Fund for Strategic Investment (EFSI), the financial envelope for the implementation of the CEF was reduced to EUR 30.4 billion.

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

## Energy (MFF 1.1.81)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	487	0	-90	0	0	1	398	398	100%	411	0	100%
PA	78	2	0	-20	19	0	80	78	97%	11	2	97%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015		Evolution of the RAL (%)		
RAL	485	59	398	19		2		803		66%		

## Transport (MFF 1.1.82)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	1 646	0	-700	0	0	124	1 070	1 026	96%	1 485	42	100%
PA	1 297	2	0	-76	11	111	1 345	1 312	98%	814	27	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015		Evolution of the RAL (%)		
RAL	4 174	1 066	1 026	246		379		3 510		-16%		

The initial commitment appropriations were cut by 43%, with the exception of the Cohesion Fund part which is pre-allocated to benefiting Member States, with the redeployment to European Fund for Strategic Investment.

The Commission proposed reductions of EUR 790 million taking into account the expected delivery of the programme as well as the respective sector-specific multi-annual work programmes so that the activities already planned for 2015 were not undermined. They are shown in the table below.

EUR millions

Budget line	Description	
06 02 01 01	Removing bottlenecks, enhancing rail interoperability, bridging missing links and improving cross-border sections	560.3
06 02 01 02	Ensuring sustainable and efficient transport systems	34.9
06 02 01 03	Optimising the integration and interconnection of transport modes and enhancing interoperability	104.8
32 02 01 01	Further integration of the internal energy market and the interoperability of electricity and gas networks across borders	30.0
32 02 01 02	Enhancing Union security of energy supply	30.0
32 02 01 03	Contributing to sustainable development and protection of the environment	30.0
<b>TOTAL CONNECTING EUROPE FACILITY</b>		<b>790.0</b>

Payments were reduced in the Global transfer in articles 06 02 15 *Creating an environment more conducive to private investment for transport infrastructure projects* as The Delegation Agreement between the EU and the European Investment Bank setting up the Instrument was signed on 22 July 2015 postponing some budgeted disbursements to 2016 and 06 02 51 *Completion of trans-European networks programme* resulting from delays in a project carried out under the Loan Guarantee Instrument for TEN-Transport projects (LGTT), managed by the European Investment Bank on behalf of the Commission.

### Information and Communication Technology (ICT) (MFF 1.1.83)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	92	0	0	0	0	3	95	95	100%	87	0	100%
PA	73	0	0	-46	-4	3	26	25	95%	6	1	96%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	93	24	95	1		4		159	71%			

### Connecting Europe Facility (CEF)

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	1 976	1 975		13		1 962	4 752	41%
2015	1 435	1 434	3 409	877	890	2 515	4 472	56%
2016	2 832							
2017	3 157							
2018	3 557							
2019	3 928							
2020	4 273							
<b>TOTAL</b>	<b>19 147</b>							

### B.1.13 Energy Projects to Aid Economic Recovery (EERP) (MFF 1.1.9)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	0	0	0	0	0	55	55	0	0%	0	54	0%
PA	407	0	0	0	-22	35	420	402	96%	239	18	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	2 007	402	0	0		495		1 111	-45%			

## B.1.14 Decentralised Agencies (MFF 1.1. DAG)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	252	0	0	-9	0	26	269	260	97%	250	9	100%
PA	250	0	0	-0	-15	26	261	253	97%	249	8	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	31	15	260	238		0		38	22%			

This Sub-heading consists of European Chemicals Agency (for chemicals legislation), European GNSS Agency, European Foundation for the Improvement of Living and Working Conditions, European Agency for Safety and Health at Work, European Aviation Safety Agency, European Maritime Safety Agency, European Railway Agency, European Union Agency for Network and Information Security (ENISA), Body of European Regulators for Electronic Communications (BEREC) – Office, European Banking Authority, European Insurance and Occupational Pensions Authority, European Securities and Markets Authority, Single Resolution Board (SRB), European Centre for the Development of Vocational Training (Cedefop) and Agency for the Cooperation of Energy Regulators (ACER).

The decreases of appropriations were mainly cancellation of subsidies to ECHEA on its REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals) and CLP (Classification, Labelling and Packaging) activities, where fees collected were higher than expected, and to SRB which became financially autonomous already in 2015.

## B.1.15 Others

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	371	0	0	0	-4	437	804	450	56%	453	345	98%
PA	317	1	0	0	21	381	719	435	60%	450	279	98%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	673	264	450	170		69		620	-8%			

## B.2 Heading 1b: Economic, Social and Territorial Cohesion

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	49 230	8 480	11 173	0	0	411	69 293	69 246	100%	27 954	27	100%
PA	51 125	16	0	-158	1	349	51 332	51 207	100%	54 352	118	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	109 477	46 977	69 246	4 230		1 143		126 372	15%			

Amending budgets concerned solely the reprogramming of unused 2014 appropriations of operational programmes that could not be adopted before the end of 2014. As a consequence of the late agreement on the MFF Regulation, the various legal acts laying down the provisions for implementing the funds had been adopted in December 2013 for the European Regional Development Fund (ERDF), the European Social Fund (ESF), the Cohesion Fund (CF), much later than originally planned. The voted budget was fully implemented both in commitments and payments, save for technical assistance, where a marginal amount of appropriations was not used and lapsed at the end of the year.

Payment appropriations were reduced by EUR 158 million via the End-year transfer from European Aid to the Most Deprived (FEAD) to Rural development. The total implementation was some EUR 3 billion lower than in 2014.

Due to delays in the designation of authorities, EUR 2.3 billion were transferred from the new programme lines (-21%) to completion lines (+5%).

Unpaid payment claims at year-end stood at EUR 8.2 billion which compares to EUR 24.7 billion at the end of 2014. This was significantly less than the estimate of around EUR 17 billion presented in the autumn information note on Active Monitoring and Forecast of Budget Implementation of October 2015. The lower than expected submission of payment applications was however concentrated on a limited number of Member States.

A complete analysis of the implementation 2015 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 2015* in May 2016.

### B.2.1 Regional Convergence (Less Developed Regions) (MFF 1.2.11)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	24 203	5 601	5 970	0	-368	318	35 724	35 724	100%	11 302	0	100%
PA	27 804	0	0	0	-172	259	27 891	27 818	100%	30 747	73	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	61 866	25 654	35 724	2 164		636		69 135	12%			

As the Budget 2015 had been adopted before the reprogramming mentioned above and before the adoption of all operational programmes, several transfers of commitment appropriations were necessary in 2015 in order to align the appropriations on the budgetary lines with the amounts foreseen in the adopted programmes.

Thus, the Commission transferred EUR 578 million from ERDF Less developed regions, while the ESF Less developed regions line was reinforced by EUR 209 million in commitment appropriations.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	23 244	11 275		679		10 597	61 866	17%
Transfer	-5 970							
2015	24 203	35 406	46 681	3 444	4 123	42 558	69 135	62%
2016	24 767							
2017	25 647							
2018	26 528							
2019	27 423							
2020	28 302							
<b>TOTAL</b>	<b>179 356</b>							

## B.2.2 Transition Regions (MFF 1.2.12)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	4 854	394	1 566	0	81	1	6 896	6 895	100%	2 874	1	100%
PA	893	0	0	0	-107	1	786	786	100%	167	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015		Evolution of the RAL (%)		
RAL	2 771	368	6 895	418		8		8 873		220%		

All appropriations relate to current programme lines which replace the 2007–2013 phasing-out and phasing-in system. There were no payments on completion lines, their RAL at year-end amounted to EUR 53 million.

The Commission transferred EUR 144 million in commitment appropriations to 13 03 61 *European Regional Development Fund (ERDF) - Transition regions - Investment for growth and jobs* goal of which EUR 63 million from the corresponding ESF line.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	4 696	2 874		164		2 711	2 771	98%
Transfer	-1 566							
2015	4,854	6 895	9 769	785	949	8 821	8 873	99%
2016	5 029							
2017	5 124							
2018	5 226							
2019	5 331							
2020	5 436							
<b>TOTAL</b>	<b>35 917</b>							

### B.2.3 Competitiveness (More Developed Regions) (MFF 1.2.13)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	7 529	1 528	1 338	0	288	28	10 710	10 710	100%	4 926	0	100%
PA	6 712	0	0	127	693	31	7 563	7 563	100%	7 751	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	16 292	6 834	10 710	729		284		19 157	18%			

In commitments, mainly the ESF programme line was reinforced by EUR 762 million, of which EUR 475 million from the corresponding ERDF line.

Payment appropriations of article 13 03 18 *Completion of European Regional Development Fund (ERDF) – Regional competitiveness and employment* were reinforced by EUR 664 million through internal Commission transfers and by EUR 127 million as part of the end-of-year transfer. As regards ESF, EUR 219 million were transferred from the new programme line to the completion line.



EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	7 401	4 793		281		4 512	16 292	28%
Transfer	-1 337							
2015	7 661	10 683	15 476	1 319	1 600	13 876	19 157	72%
2016	7 905							
2017	8 077							
2018	8 249							
2019	8 420							
2020	8 588							
<b>TOTAL</b>	<b>56 717</b>							

#### B.2.4 Outermost and Sparsely Populated Regions (MFF 1.2.14)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	213	0	65	0	0	0	279	279	100%	144	0	100%
PA	37	0	0	0	- 12	0	25	25	100%	7	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	137	14	279	11		0		391	184%			

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	209	144		7		137	137	100%
Transfer	-66							
2015	279	279	423	25	32	390	391	100%
2016	218							
2017	222							
2018	226							
2019	231							
2020	236							
<b>TOTAL</b>	<b>1 555</b>							

## B.2.5 Cohesion Fund (MFF 1.2.15)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	8 347	761	1 827	0	0	64	10 999	10 979	100%	6 331	19	100%
PA	12 561	0	0	0	-490	46	12 116	12 087	100%	13 456	29	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	23 516	11 595	10 979	493		185		22 223	-5%			

Full implementation of appropriations was reached after the reduction of EUR 425 million (–26%) of the payment appropriations of the new programme line. The payments made in 2015 on the completion line were EUR 2.3 billion less than in 2014.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	7 936	5 348		204		5 143	23 515	22%
Transfer	-1 825							
2015	8 347	10 935	16 283	1 216	1 420	14 862	22 223	67%
2016	8 738							
2017	9 082							
2018	9 420							
2019	9 781							
2020	10 092							
<b>TOTAL</b>	<b>63 400</b>							

## B.2.6 European Territorial Cooperation (MFF 1.2.2)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	738	51	310	0	-1	0	1 098	1 091	99%	102	7	99%
PA	1 146	0	0	0	132	10	1 288	1 288	100%	1 689	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	2 102	1 126	1 091	162		25		1 880	-11%			

The Commission transferred EUR 44 million from the programme line to item 21 03 03 02 *Cross-border cooperation (CBC) – Contribution from Heading 1b (Regional Policy)* to cover the

contribution to the European Neighbourhood Instrument which was not decided at the time of budget procedure 2015.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	506	102		20		82	2 102	4%
Transfer	-354							
2015	738	1 038	1 140	165	185	955	1 880	51%
2016	1 049							
2017	1 940							
2018	1 934							
2019	1 973							
2020	2 012							
<b>TOTAL</b>	<b>10 108</b>							

### B.2.7 Technical Assistance and Innovative Actions (MFF 1.2.31)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	193	0	0	0	0	0	193	173	90%	194	0	90%
PA	179	16	0	0	-16	3	182	162	89%	84	16	89%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	166	96	173	66		6		171	3%			

Following the delayed adoption of operational programmes compared with the initial planning, a number of technical assistance actions supporting the programme implementation namely communication activities, evaluations and other studies as well as organisation of workshops were cancelled or postponed to 2016.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	205	194		49		146	169	86%
2015	193	173	367	155	204	163	171	95%
2016	201							
2017	230							
2018	236							
2019	242							
2020	248							
<b>TOTAL</b>	<b>1 538</b>							

### B.2.8 European Aid to the Most Deprived (FEAD) (MFF 1.2.4)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	525	12	0	0	0	0	537	537	100%	501	0	100%
PA	364	0	0	-286	-32	0	46	46	99%	410	0	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	92	13	537	32		0		583	531%			

Commitments were implemented as budgeted, save for technical assistance where a marginal amount of committed appropriations was not used and lapsed at the end of the year.

Final payment appropriations were reduced from EUR 364 million to EUR 46 million. The lower than expected implementation of payment appropriations for the Fund for European Aid to the Most Deprived (FEAD) was due to delays in appointing and notifying FEAD Managing Authorities. Most Member States did not submit payment claims to the Commission before the year-end.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	513	501		410		91	91	100%
2015	525	537	1 038	46	456	582	583	100%
2016	536							
2017	546							
2018	557							
2019	568							
2020	580							
<b>TOTAL</b>	<b>3 827</b>							

## B.2.9 Youth Employment Initiative (Specific Top-up Allocation) (MFF 1.2.5)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	1 407	132	97	0	0	0	1 637	1 637	100%	1 574	0	100%
PA	1 026	0	0	0	9	0	1 035	1 035	100%	34	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	1 540	880	1 637	155		0		2 142	39%			

In 2015, more than half of commitments made in 2014 were paid and the Commission made a small transfer increasing payment appropriations.

EUR millions

Cumulative Programme Table									
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share	
2014	1 804	1 574		34		1 540	1 540	100%	
Transfer	-97								
2015	1 504	1 637	3 211	1 035	1 069	2 142	2 142	100%	
2016									
2017									
2018									
2019									
2020									
<b>TOTAL</b>	<b>3 211</b>								

## B.2.10 Contribution from the Cohesion Fund to CEF (MFF 1.2.6)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	1 217	0	0	0	0	0	1 217	1 217	100%	N/A	0	100%
PA	394	0	0	0	1	0	395	394	100%	N/A	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	983	392	1 217	1		0		1 806	84%			

The first payments of the programme were made in relation to grant agreement signed following the 2014 CEF-CF call. They absorbed 40% of the outstanding commitments made in 2014.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	983	983		0	0	983	983	100%
2015	1 217	1 217	2 200	394	394	1 806	1 806	100%
2016	2 377							
2017	1 593							
2018	1 655							
2019	1 700							
2020	1 781							
<b>TOTAL</b>	<b>11 306</b>							

## B.2.11 Others

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	4	0	0	0	0	0	4	4	100%	6	0	100%
PA	9	0	0	0	-5	0	4	4	92%	6	0	92%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	11	4	4	0		0		11	-4%			

This item covers Pilot projects and Preparatory actions of Cohesion.

## B.3 Heading 2: Sustainable Growth: Natural Resources

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	58 721	2 867	5 082	74	0	2 395	69 139	67 375	97%	44 953	1 716	99%
PA	55 911	902	-1	303	0	2 374	59 488	58 066	98%	45 393	1 372	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	19 382	8 803	67 375	49 263		500		28 191	45%			

Reprogramming of unused 2014 commitments was reflected in the Amending budgets. It concerned Rural development item 05 04 60 01 *Promoting sustainable rural development, a more territorially and environmentally balanced, climate-friendly and innovative Union agricultural sector* for EUR 8 705 million (equally added to years 2015 and 2016) and article 11 06 60 *Promoting sustainable and competitive fisheries and aquaculture, balanced and inclusive territorial development of fisheries areas and fostering the implementation of the Common Fisheries Policy* for EUR 741 million.

Budget Authority transfers concerned mainly mobilisation of the reserve for fisheries agreements and the EUR 288 million redeployment to Rural development via the end-of year transfer.

The main Commission transfers concerned articles 05 03 01 01 *SPS (single payment scheme)* (+EUR 188 million), 05 03 09 *Reimbursement of direct aids in relation to financial discipline* (+EUR 433 million), 05 03 10 *Reserve for crises in the agricultural sector* (–EUR 433 million).

### B.3.1 European Agricultural Guarantee Fund (EAGF) – Market-related Expenditure and Direct Payments (MFF 2.0.10)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	43 456	868	-1	0	0	1 973	46 296	44 948	97%	44 293	1 306	99%
PA	43 448	884	-1	-2	2	1 973	46 304	44 940	97%	44 287	1 320	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	43	30	44 948	44 910		2		49	14%			

This Sub-heading can be broken down into two main chapters. The source of the comments is the note AGRIR.1/EM-JGS/aj Ares (2016) 1530015 of the Directorate-General for Agriculture and Rural development.

### B.3.1.1 Chapter 05 02 Interventions in agricultural markets

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	2 401	0	0	0	- 55	524	2 869	2 667	93%	2 479	200	100%
PA	2 401	0	0	- 1	- 55	524	2 869	2 666	93%	2 478	200	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	1	1	2 667	2 666		0		2	23%			

#### Article 05 02 04 – Food programmes

Budget year 2013 was the last year of implementation of the food programmes under the EAGF. However, Member States recovered previously paid aids amounting to EUR 3 million which were returned to this article of the budget.

#### Article 05 02 06 – Olive oil (Total implementation 2015 EUR 44 million)

The under-execution was due to the slightly lower expenditure incurred by some Member States for the 2014/2015 work programmes included in their quality improvement measures compared to the expenditure foreseen in the 2015 budget.

#### Article 05 02 08 – Fruits and vegetables (EUR 1 119 million)

The execution level for this article of the budget is the net result of the different execution levels of the schemes funded by this article's available appropriations which include the revenue assigned to this sector. Member States incurred expenditure for this sector which was lower than the needs foreseen in the 2015 budget. Specifically, the operational funds for producer organisations were under-executed mainly because of the lower expenditure incurred for the payment of the first instalment of their 2015 plans compared to the initially forecasted level. Furthermore, lower expenditure was incurred by Member States both for the aid to producer groups for preliminary recognition and for the school fruit scheme as they did not take up the entire increased envelope decided for the 2014/2015 school year. Finally, for the temporary exceptional measures adopted by the Commission after the Russian ban on imports, Member States incurred lower expenditure compared to the initially estimated amount. However, the implementation of certain of these measures has been extended to 30 June 2016 and therefore the corresponding expenditure is expected to continue in 2016.

#### Article 05 02 09 – Wine (EUR 1 029 million)

The under-execution was due to the lower expenditure incurred by some Member States for their national wine programmes compared to their respective budget ceilings foreseen in the 2015 budget for these programmes.

#### Article 05 02 10 – Promotion (EUR 65 million)

The over-execution was due to the higher expenditure incurred by some Member States for their promotion programmes, approved by the Commission, compared to the expenditure foreseen in the 2015 budget for these programmes.

#### Article 05 02 11 – Other plant products/measures (EUR 233 million)

The over-execution was due to the higher expenditure incurred by some Member States for their POSEI-market measures programmes, approved by the Commission, compared to the expenditure foreseen in the 2015 budget for these programmes.



Article 05 02 12 – Milk and milk products (EUR 120 million)

The execution level for this article of the budget is the net result of the different execution levels of the schemes funded by this article's available appropriations which include the revenue assigned to this sector. Member States incurred expenditure for this sector which was lower than the needs foreseen in the 2015 budget. Specifically, Member States incurred slightly lower expenditure for the school milk scheme and for the temporary exceptional private storage aid scheme for certain cheeses which was adopted by the Commission after the Russian ban on imports. It should be noted, however, that the private storage scheme was re-opened by the Commission and therefore pertinent expenditure is expected to continue in 2016.

Article 05 02 15 – Pigmeat, eggs and poultry, beekeeping and other animal products (EUR 44 million)

The over-execution was due to the expenditure incurred by Member States for the private storage of pig-meat scheme under Commission Implementing Regulation (EU) 2015/360, adopted by the Commission to counter the difficult market situation in this sector, for which the 2015 budget did not foresee any appropriations.

*B.3.1.2 Chapter 05 03 – Direct Aids*

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	40 909	868	0	30	56	1 449	43 312	42 168	97%	41 660	1 106	99%
PA	40 909	868	0	30	56	1 449	43 312	42 168	97%	41 660	1 106	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	0	0	42 168	42 168		0		0	0%			

Article 05 03 01 – Decoupled direct aids (Total implementation in 2015 EUR 38 060 million)

The execution level for this article of the budget is the net result of the different execution levels of the schemes funded by this article's available appropriations which include the revenue assigned to this sector. Member States incurred expenditure for this sector which was lower than the needs foreseen in the 2015 budget. However, this slightly lower expenditure incurred by Member States reached 99.1% of the estimated 2015 budgetary needs for decoupled direct aids and it concerned mainly the single payment scheme (SPS) and the single area payment scheme (SAPS).

Article 05 03 02 – Other direct aids (EUR 2 707 million)

Member States incurred expenditure for this sector which was lower than the needs foreseen in the 2015 budget. This under-implementation arose mainly from smaller payments made for the coupled specific support under article 68 and for the POSEI-direct aids.

### B.3.2 European Agricultural Fund for Rural Development (EAFRD) (MFF 2.0.20)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	13 824	1 970	4 346	0	0	380	20 520	20 138	98%	N/A	378	100%
PA	11 167	2	0	288	-4	378	11 830	11 793	100%	N/A	35	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	16 550	7 793	20 138	4 000		251		24 643	49%			

The reinforcement of commitments concerned reprogramming of unused 2014 commitments.

It differed from all other reprogramming in the sense that a significant partial transfer to both 2015 and 2016 commitments were carried out for the following reasons:

- The regulatory framework providing the essential elements necessary to Member States for the preparation of their Rural Development programmes was completed only in the second half of 2014 leading only to the adoption of 9 out of 115 programmes in 2014. Furthermore, the latest regulation amending the basic act following Member States' decisions to transfer amounts between direct aids and rural development came into force only at the end of December 2014.
- A significant share (around 50%) of measures with an annual character in the programmes could still be charged in 2015 on commitments of the programmes 2007-2013, in accordance with the transitional rules.
- As opposed to the other ESI Funds, programmes financed from the EAFRD would not benefit from annual pre-financing, resulting in a higher amount of interim payments to be claimed within the decommitment deadlines.

The reinforcement of EUR 288 million in payments in article 05 04 51 *Rural development programmes* (programming period 2007-2013) via End-of-year transfer was made to cover parts of the outstanding payment applications for the third quarter received at the beginning of November 2015 with a legal obligation to be paid before the end of the year.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	13 991	3 310		230		3 080	16 550	19%
Transfer	-8 706							
2015	18 170	20 136	23 446	5 265	5 494	17 950	24 643	73%
2016	18 676							
2017	14 372							
2018	14 382							
2019	14 331							
2020	14 334							
<b>TOTAL</b>	<b>99 550</b>							

### B.3.3 European Maritime and Fisheries Fund (EMFF) (MFF 2.0.31)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	884	29	739	0	0	27	1 679	1 651	98%	90	27	100%
PA	810	1	0	-25	2	10	798	786	99%	684	11	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	1 548	636	1 651	150		244		2 169	40%			

Commitments were increased due to the reprogramming of the unused 2014 appropriations.

Payment appropriations were decreased in article 11 06 61 *Fostering the development and implementation of the Union's Integrated Maritime Policy* as several actions foreseen in 2015 (for example, coast guard fora and other events) costing less than the original estimate, item 11 06 62 02 *Control and enforcement* as the cost related to the joint purchase of chartering of patrol vessels, aircrafts and helicopters was lower than foreseen and item 11 06 62 04 *Governance and communication* as a result from the postponement of some conferences, and the fact that three planned Advisory Councils were not created.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	861	90		7		83	1 549	4%
Transfer	-742							
2015	884	1 650	1 740	174	181	1 519	2 169	70%
2016	897							
2017	913							
2018	934							
2019	942							
2020	960							
<b>TOTAL</b>	<b>6 388</b>							

### B.3.4 Sustainable Fisheries Partnership Agreements (SPFAs) and Compulsory Contributions to Regional Fisheries Management Organisations (RFMOs) and to Other International Organisations (MFF 2.0.32)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	63	0	-2	74	0	2	137	135	99%	77	1	100%
PA	62	0	0	64	-1	2	126	126	99%	74	1	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015		Evolution of the RAL (%)		
RAL	15	5	135	120		0		25		67%		

The transfers were mobilisations from Chapter 40 02 *Reserve for financial interventions* covering the following fisheries agreements 2015 in chronological order:

- Madagascar: EUR 1.6 million
- Cape Verde: EUR 1.1 million (PA EUR 0.825 million)
- Cape Verde: EUR 0.15 million (additional captures)
- Senegal: EUR 1.7 million
- Guinea-Bissau: EUR 9.2 million
- Liberia: EUR 0.7 million (PA EUR 0.4 million)
- Mauritania: EUR 59.1 million (PA EUR 55 million).

### B.3.5 Environment and Climate Action (LIFE) (MFF 2.0.4)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	435	0	0	0	0	5	440	437	99%	409	2	100%
PA	350	15	0	-21	0	2	348	341	98%	270	4	98%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015		Evolution of the RAL (%)		
RAL	1 175	317	437	24		2		1 270		8%		

The major adjustments concerned the decrease of payment appropriations for articles 07 02 51 *Completion of previous environmental programmes* (–EUR 15 million) as some projects were postponed due to the economic situation and article 34 02 02 *Increasing the resilience of the Union to climate change* (–EUR 11 million) due to delays of disbursements for the Natural Capital Financing Facility (NCF) financial instrument.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	403	402		20		382	1 175	33%
2015	435	434	836	150	170	664	1 270	52%
2016	463							
2017	494							
2018	524							
2019	556							
2020	581							
<b>TOTAL</b>	<b>3 455</b>							

### B.3.6 Decentralised Agencies (MFF 2.0.DAG)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	50	0	0	0	0	9	59	58	98%	59	1	100%
PA	50	0	0	0	0	9	59	58	98%	59	1	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	3	3	58	55		0		3	0%			

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

### B.3.7 Others

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	8	0	0	0	0	0	8	7	80%	26	0	81%
PA	24	0	0	-2	1	0	23	22	96%	20	0	96%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	47	18	7	4		1		31	-34%			

## B.4 Heading 3: Security and Citizenship

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	2 147	254	375	0	0	93	2 869	2 826	98%	1 507	41	100%
PA	1 860	8	67	38	-1	84	2 055	2 019	98%	1 711	32	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	2 582	864	2 826	1 155		252		3 137	21%			

In 2015, three Amending budgets concerned the Heading 3:

- AB No 1/2015: The reprogramming of commitments was due to the late adoption of the related basic acts and concerned the Asylum, Migration and Integration Fund (AMIF) and Internal Security Fund (ISF) for EUR 210 million.
- AB No 5/2015 covered a reinforcement of EUR 76 million in commitments to manage migration and refugee flows in particular through additional appropriations for the FRONTEX agency, the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF). The additional needs in payment appropriations were redeployed from the Galileo programme.
- AB No 7/2015 introduced the necessary changes for immediate measures in the migration crisis for the last months of months of 2015, making use of any possibilities for redeployment of appropriations.

Beside the reinforcement for Humanitarian aid, it included for Heading 3 the following:

- A reinforcement of emergency assistance provided under the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF), for a total amount of EUR 100 million in commitment appropriations;
- An increase in the number of establishment plan posts for FRONTEX (+60 posts), EASO (+30) and EUROPOL (+30) to increase their capacity on the ground. The related reinforcement of salary expenditure amounts to EUR 1.3 million in commitment and payment appropriations for the three agencies combined.
- *Food and Feed* programme contributed with EUR 12 million in commitments (and EUR 3.5 million in payments), the margin of EUR 23 million under the ceiling of Heading 3 was used and the Flexibility Instrument was mobilised for EUR 66 million.

## B.4.1 Asylum, Migration and Integration Fund (AMF) (MFF 3.0.1)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	417	185	206	0	0	16	824	813	99%	47	11	100%
PA	337	1	46	37	-15	11	416	413	99%	186	3	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	689	166	813	247		108		980	42%			

Whereas the final budget 2015 for commitments was almost twice as high as in 2014, the reinforcements of payments amounted to EUR 52 million for item 18 03 01 01 *Strengthening and developing the Common European Asylum System and enhancing solidarity and responsibility sharing between the Member States* (+30%) and to EUR 18 million for article 18 03 51 *Completion of operations and programmes in the field of return, refugees and migration flows* (+15%).

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	403	45		5		40	689	6%
Transfer	-173							
2015	623	807	852	268	273	579	980	59%
2016	1 890							
2017	482							
2018	459							
2019	486							
2020	496							
<b>TOTAL</b>	<b>4 667</b>							

## B.4.2 Internal Security Fund (MFF 3.0.2)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	395	62	166	0	-9	24	638	631	99%	69	6	100%
PA	271	1	4	52	25	17	369	366	99%	214	3	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	738	211	631	155		21		982	33%			

Article 18 02 51 *Completion of operations and programmes in the field of external borders, security and safeguarding liberties* was reinforced by EUR 102 million (+140% compared to 2014) in payments following the closure of national programmes of the previous programme.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	399	66		4		62	738	8%
Transfer	-270							
2015	552	613	679	174	178	501	982	51%
2016	647							
2017	557							
2018	593							
2019	640							
2020	738							
<b>TOTAL</b>	<b>3 857</b>							

## B.4.3 IT Systems (MFF 3.0.3)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	19	0	0	0	0	4	23	22	97%	23	1	100%
PA	22	0	0	0	-6	4	20	19	96%	32	1	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	52	18	22	1		8		46	-11%			

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	18	18		0.1		18	52	35%
2015	19	19	37	3	3	33	46	71%
2016	19							
2017	20							
2018	20							
2019	20							
2020	21							
<b>TOTAL</b>	<b>138</b>							



## B.4.4 Justice (MFF 3.0.4)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	49	0	0	0	-1	4	52	48	93%	47	4	100%
PA	42	0	0	-11	-1	4	34	32	94%	40	2	96%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	72	24	48	8		7		80	12%			

Budgetary appropriations were fully implemented, some payments of support expenditure were carried forward (automatic carry-over of non-differentiated administrative expenditure).

The decrease of payment appropriations concerned the completion line.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	47	47		8		38	72	53%
2015	49	48	95	22	30	64	80	80%
2016	51							
2017	54							
2018	56							
2019	59							
2020	61							
<b>TOTAL</b>	<b>377</b>							

## B.4.5 Rights, Equality and Citizenship (MFF 3.0.5)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	57	0	0	0	0	2	59	57	96%	55	2	99%
PA	48	0	0	-9	0	2	41	40	96%	47	1	98%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	102	38	57	2		14		106	3%			

Budgetary appropriations were almost fully implemented after adjustment of payment appropriations both for the current programme and the completion line.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	55	55		3		52	102	51%
2015	57	57	112	25	28	84	106	79%
2016	60							
2017	63							
2018	65							
2019	68							
2020	71							
<b>TOTAL</b>	<b>440</b>							

#### B.4.6 Union Civil Protection Mechanism (MFF 3.0.6)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	29	0	0	0	0	1	31	30	97%	29	1	99%
PA	27	0	0	-2	-1	1	26	25	96%	28	0	97%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	41	11	30	14		2		45	8%			

This heading can be considered partially as a reserve line, as its budget implementation depends on the occurrence of emergencies inside EU.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	28	28		11		17	41	41%
2015	29	29	57	17	28	29	45	64%
2016	31							
2017	32							
2018	33							
2019	35							
2020	36							
<b>TOTAL</b>	<b>224</b>							

## B.4.7 Europe for Citizens (MFF 3.0.7)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	24	0	0	0	0	1	25	25	98%	26	0	100%
PA	18	0	0	0	0	1	20	19	96%	26	1	98%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments	Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)				
RAL	21	9	25	10	1		25	19%				

Some payments of support expenditure were carried forward (automatic carry-over of non-differentiated administrative expenditure).

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	26	26		15		11	21	52%
2015	24	24	50	14	29	21	25	86%
2016	25							
2017	26							
2018	28							
2019	29							
2020	30							
<b>TOTAL</b>	<b>188</b>							

## B.4.8 Food and Feed (MFF 3.0.8)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	259	7	-12	-1	0	2	254	254	100%	250	0	100%
PA	215	1	-4	-12	3	4	207	206	99%	219	1	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments	Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)				
RAL	357	191	254	15	57		348	-3%				

The decrease of commitments reflected the favourable animal and plant health situation during 2015.

Decreases of payment appropriations via Budget Authority transfers were due to low Members States payment requests in some eradication programmes.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	254	248		23		226	357	63%
2015	246	252	500	176	199	300	348	86%
2016	253							
2017	270							
2018	277							
2019	283							
2020	286							
<b>TOTAL</b>	<b>1 868</b>							

## B.4.9 Health (MFF 3.0.9)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	60	0	0	0	0	2	62	62	100%	61	0	100%
PA	57	1	0	-9	-3	2	48	48	99%	48	1	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	115	40	62	8		6		123	7%			

Decreases of payment appropriations resulted from the impact of the delayed adoption of the 2015 work programme on interim and final cost claims under the Public Health programme.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total L of the detailed MFF heading	Current Programme share
2014	59	59		7		53	116	46%
2015	60	60	119	28	35	84	123	68%
2016	62							
2017	65							
2018	66							
2019	68							
2020	70							
<b>TOTAL</b>	<b>449</b>							

#### B.4.10 Consumer (MFF 3.0.10)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	25	0	0	0	0	1	25	25	99%	25	0	99%
PA	21	1	0	-1	0	1	21	20	93%	20	0	93%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015		Evolution of the RAL (%)		
RAL	30	16	25	4		1		34		14%		

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	24	24		4		20	30	67%
2015	25	24	48	14	18	30	34	87%
2016	26							
2017	27							
2018	28							
2019	29							
2020	30							
<b>TOTAL</b>	<b>189</b>							

#### B.4.11 Creative Europe (MFF 3.0.11)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	178	0	0	0	0	13	191	186	98%	190	5	100%
PA	165	2	0	-4	0	15	177	169	95%	192	8	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015		Evolution of the RAL (%)		
RAL	160	66	186	104		9		168		5%		

Full implementation of budgetary appropriations was reached after slight adjustments of payment appropriations relating mostly to late report submission in the MEDIA sub-programme *Operating transnationally and internationally and promoting transnational circulation and mobility*.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	182	182		105		77	160	48%
2015	178	178	360	125	230	129	168	77%
2016	192							
2017	207							
2018	223							
2019	240							
2020	245							
<b>TOTAL</b>	<b>1 466</b>							

#### B.4.12 Decentralised Agencies (MFF 3.0.DGA)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	534	0	15	0	9	22	580	569	98%	505	11	100%
PA	532	0	21	0	-4	22	572	561	98%	476	11	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	107	9	569	552		11		105	-2%			

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

The appropriations of Frontex were reinforced from EUR 106 million to EUR 133 million, reductions concerned mainly eu.LISA.

#### B.4.13 Others

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	101	0	0	1	1	1	105	103	99%	181	1	100%
PA	104	1	0	-3	0	1	103	101	99%	182	1	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	98	67	103	35		7		94	-4%			

## B.5 Heading 4: Global Europe

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	8 408	335	302	84	0	644	9 774	9 397	96%	8 489	344	99%
PA	7 422	42	56	172	2	534	8 228	7 884	96%	7 206	330	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	23 846	5 934	9 397	1 951		685		24 673	3%			

In commitments, the impact of Amending Budgets consisted of a reinforcement of EUR 300 million (+15%) to European Neighbourhood Instrument (ENI) and EUR 2 million to Instrument of Pre-accession. This latter was a technical amendment in order to ensure that unused commitment appropriations of *European Regional Development Fund (ERDF) – European territorial cooperation (ETC)* transnational programmes would be treated in an equal way in Headings 1b and 4 in the context of reprogramming unused 2014 commitments. Humanitarian aid was reinforced via transfers by EUR 367 million (+40%) and ENI by EUR 50 million (+2%) resulting from the migration crisis. The Budget Authority transfers mobilised EUR 283 million from the Emergency Aid Reserve.

Payment appropriations for Humanitarian Aid were increased by EUR 56 million through redeployment in Amending budget No 7/2015 and by EUR 235 million via transfers (+33% in total).

### B.5.1 Instrument for Pre-Accession Assistance (IPA II) (MFF 4.0.1)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	1 572	114	2	-1	0	35	1 723	1 693	98%	1 367	29	100%
PA	1 555	4	0	-43	1	32	1 549	1 526	99%	1 315	16	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	5 944	1 441	1 693	85		216		5 896	-1%			

Transfers of payment appropriations concerned several slight adjustments in completion lines, with the exception of article 05 05 02 *Instrument for Pre-accession Assistance for Rural Development (IPARD) - Completion of the programme (2007 to 2013)*, increased by EUR 10 million, transfers went to Humanitarian aid.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	1 478	1 364		53		1 311	5 944	22%
2015	1 574	1 687	3 051	277	330	2 721	5 896	46%
2016	1 662							
2017	1 715							
2018	1 751							
2019	1 770							
2020	1 780							
<b>TOTAL</b>	<b>11 730</b>							

### B.5.2 European Neighbourhood Instrument (ENI) (MFF 4.0.2)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	2 036	0	300	50	0	69	2 455	2 425	99%	2 360	30	100%
PA	1 579	7	0	19	2	43	1 650	1 627	99%	1 681	22	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	6 692	1 291	2 425	336		120		7 370	10%			

The reinforcement of appropriations was a direct consequence of the situation of Syria in autumn 2015 with 7.6 million internally displaced people, 12.2 million people in need of humanitarian assistance and 4 million refugees in the neighbouring countries. The influx of refugees from Syria had overwhelmed neighbouring countries, especially Lebanon and Jordan, putting a strain on their infrastructure and threatening their precarious stability. As of September 2015, only 40 % of the UN appeals for the Syrian refugee crisis were covered, resulting in cutbacks to food and other essential services. This led to a massive flow of Syrian refugees arriving in Europe.

In order to tackle this dramatic situation, Amending budget No 7/2015 increased the funding of the European Neighbourhood Instrument (ENI) by EUR 300 million in commitment appropriations. The destination of those additional appropriations was the *EU Regional Trust Fund in response to the Syrian crisis* (the 'Madad Fund'). This was supplemented by transfer DEC 27 of EUR 20 million in commitments and EUR 19 million in payments to the *General Fund of the United Nations Relief and Works Agency for Palestine Refugees (UNRWA)*, transfer DEC 28 of EUR 10 million to *emergency support to Palestinian refugees in Syria displaced by the Syrian crisis* and EUR 20 million to *emergency education support for Syrian refugee children in Lebanon and Jordan*.



EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	2 315	2 315		449		1 866	6 691	28%
2015	2 386	2 383	4 698	617	1 066	3 631	7 370	49%
2016	2 187							
2017	2 147							
2018	2 230							
2019	2 345							
2020	2 433							
<b>TOTAL</b>	<b>16 042</b>							

### B.5.3 Development Cooperation Instrument (DCI) (MFF 4.0.3)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	2 446	0	0	0	2	104	2 552	2 488	97%	2 362	64	100%
PA	2 142	10	0	73	6	54	2 284	2 240	98%	1 789	42	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	8 598	2 153	2 488	87		239		8 607	0%			

Budgetary appropriations were all implemented, with some support expenditure payments carried forward (automatic carry-over of non-differentiated administrative expenditure).

Payment appropriations of article 21 02 51 *Completion of actions in the area of development cooperation (prior to 2014)* were reinforced by EUR 401 million (+28%) mainly by Commission transfers redeploying from current programme lines in order to cover the more urgent payment needs first. This was a consequence of 2014 payments postponed to 2015 due to the lack of appropriations.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	2 345	2 345		100		2 245	8 536	26%
2015	2 445	2 447	4 792	406	506	4 248	8 607	49%
2016	2 630							
2017	2 783							
2018	2 966							
2019	3 158							
2020	3 252							
<b>TOTAL</b>	<b>19 582</b>							

### B.5.4 Partnership Instrument (PI) (MFF 4.0.4)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	119	0	0	0	-1	2	120	118	99%	120	2	100%
PA	94	1	0	-26	-3	2	68	65	95%	37	2	97%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	258	58	118	7		6		306	19%			

Budgetary appropriations of operational lines were fully implemented. A relatively high amount of payment appropriations were transferred to DCI. Article 19 05 01 *Cooperation with third countries to advance and promote Union and mutual interests* was reduced from EUR 41 million to EUR 17 million (–40%) as some contracts were delayed.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	120	120		3		117	259	45%
2015	118	118	238	30	33	205	306	67%
2016	126							
2017	134							
2018	143							
2019	154							
2020	162							
<b>TOTAL</b>	<b>957</b>							

## B.5.5 European Instrument for Democracy and Human Rights (EIDHR) (MFF 4.0.5)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	182	0	0	-10	0	3	175	173	99%	187	2	100%
PA	154	3	0	-2	-4	3	154	149	97%	169	4	98%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	351	111	173	38		39		336	-4%			

Decreased appropriations concern article 19 04 01 *Improving the reliability of electoral processes, in particular by means of election observation missions* as missions of the initial planning to Philippines (Mindanao), Palestine, Libya and Afghanistan were cancelled.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	184	184		25		160	312	51%
2015	172	172	356	68	93	214	336	64%
2016	186							
2017	189							
2018	193							
2019	197							
2020	201							
<b>TOTAL</b>	<b>1 321</b>							

## B.5.6 Instrument Contributing to Stability and Peace (IcSP) (MFF 4.0.6)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	320	0	0	10	0	7	337	332	99%	279	5	100%
PA	234	9	0	10	11	6	270	265	98%	257	4	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	580	198	332	67		4		643	11%			

In 2015, the number of crises, their intensity, and the number of people affected greatly increased and so did the demand for the IcSP to intervene by actions related to migration and countering terrorism.

The major actions were:

- Libya (support to voluntary return of migrants or stranded migrants from Sub-Saharan Africa);
- Tunisia (assistance with border management and responding to the threat from terrorism and violent extremism);
- the Western Balkans (migration related activities);
- Chad and Nigeria (strengthen the response to Boko Haram).

Article 19 02 01 *Response to crisis and emerging crisis* was reinforced by EUR 10 million (+5%) in commitments and by EUR 27 million (+28%) in payments.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	277	277		30		247	575	43%
2015	320	330	607	146	176	431	643	67%
2016	327							
2017	333							
2018	340							
2019	347							
2020	354							
<b>TOTAL</b>	<b>2 307</b>							

### B.5.7 Humanitarian Aid (MFF 4.0.7)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	929	199	0	171	-3	170	1 466	1 397	95%	1 103	69	100%
PA	919	5	56	207	25	137	1 349	1 252	93%	1 368	97	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	603	376	1 397	876		0		747	24%			

The cycle of humanitarian aid is considerably shorter than in most EU projects, the time lag between the implementation of the commitment and the corresponding payment is shorter and this is reflected in the small difference in the volume of commitments and payments. Commitment appropriations exceeded initially payment appropriations thanks to the carryover of the unmobilised Emergency aid reserve appropriations from 2014. Commitments were reinforced by EUR 367 million, of which EUR 84 million were transferred from other headings and EUR 283 million were transferred from the Emergency aid reserve leaving thus EUR 219 million unmobilised and to be carried over to 2016. Payment appropriations were reinforced by EUR 207 million mobilising totally the Emergency aid reserve of EUR 150 million.

Budget Authority transfers and time of adoption are summarised in the table below (DEC 32 includes the mobilisation of the Emergency Aid Reserve 2015 budget for EUR 175 million). The amounts in the table concern only the increases in the preliminary budget allocation at country level, i.e. updates of the initial strategy and budgetary planning for 2015. In this planning nearly 24% of the budget remained unallocated to address changing priorities and new emerging needs as operational reserve.

EUR millions

Summary table of Budget Authority transfers					
	CA increase	From EAR	PA increase	From EAR	Main destination
<b>23 02 01</b>					
DEC 16/ May	40	40	40	40	South Sudan
DEC 17/ May	15	15	15	15	Ukrainian crisis
DEC 24/ July	50	50	50	50	Syria
DEC 26/ September	15		15		South Sudan
DEC 28/ September	12	3	15	13	Syria and Iraq
DEC 32/ October	175	175	14	13	Syria
DEC 42/ December	12		12	2	Afghanistan
DEC 43/ December	20		18	2	Famine in South Sudan
DEC 44/ December	15		15	15	Yemen
DEC 45/ December	13		13		Western Balkans (transit of refugees)
<b>TOTAL</b>	<b>367</b>	<b>283</b>	<b>207</b>	<b>150</b>	

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	1 082	1 082		733		349	602	58%
2015	1 096	1 296	2 378	1 084	1 817	561	747	75%
2016	1 109							
2017	945							
2018	959							
2019	979							
2020	981							
<b>TOTAL</b>	<b>7 152</b>							

## B.5.8 Common Foreign and Security Policy (CFSP) (MFF 4.0.8)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	321	15	0	-51	0	42	327	267	82%	305	32	84%
PA	268	0	0	-1	-6	37	298	283	95%	264	15	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	285	137	267	146		32		237	-17%			

Due to the delay in the adoption of the Council decision for the establishment of the Kosovo Specialist Chambers, the downsizing of Afghanistan and Kosovo missions and the reduced activities in Libya, EUR 51 million of commitment appropriations (60%) and EUR 15 million (22%) in payments on item 19 03 04 01 *Other crisis management measures and operations* could be redeployed for other needs.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	301	285		123		163	285	57%
2015	321	240	525	254	377	135	237	57%
2016	327							
2017	334							
2018	341							
2019	347							
2020	354							
<b>TOTAL</b>	<b>2 275</b>							

## B.5.9 Instrument for Nuclear Safety Cooperation (INSC) (MFF 4.0.9)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	61	0	0	0	0	0	61	61	100%	31	0	100%
PA	60	0	0	0	-6	0	55	54	99%	48	1	99%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	189	49	61	5		9		187	-1%			

The payment appropriations of article 21 06 02 *Additional contribution of the European Union to the European Bank for Reconstruction and Development (EBRD)* for the Chernobyl Shelter Fund were all redeployed, mostly to the completion line.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	31	31		1		30	189	16%
2015	61	61	92	14	15	77	187	41%
2016	72							
2017	62							
2018	33							
2019	34							
2020	33							
<b>TOTAL</b>	<b>325</b>							

### B.5.10 Macro-financial Assistance (MFA) (MFF 4.0.10)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	78	0	0	-77	0	0	1	0	13%	38	0	13%
PA	74	0	0	-36	-16	0	23	23	100%	0	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
	48	23	0	0		10		15	-69%			

In 2015, Macro-financial Assistance (MFA) operations for Georgia (EUR 23 million in grants) were disbursed. As the planned operations for or Moldova and Armenia did not materialise in 2015, EUR 77 million in commitments and EUR 36 million in payments could be redeployed inside Heading 4. The amount of EUR 16 million was transferred by the Commission when at year-end it turned out that the foreseen grants for the Kyrgyz Republic (EUR 15 million in grants) could not be implemented in 2015.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	38	38		0.1		38	48	79%
2015	0	0	38	13	13	15	15	100%
2016	80							
2017	31							
2018	42							
2019	84							
2020	84							
<b>TOTAL</b>	<b>359</b>							

## B.5.11 Guarantee Fund for External Actions (MFF 4.0.11)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	144	0	0	0	0	110	254	144	57%	58	110	100%
PA	144	0	0	0	0	110	254	144	57%	58	110	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	0	0	144	144		0		0	-			

Budgetary appropriations were fully implemented; the totality of the assigned revenue was carried over to 2016.

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	58	58		58		0	0	-
2015	144	144	202	144	202	0	0	-
2016	257							
2017	325							
2018	336							
2019	194							
2020	170							
<b>TOTAL</b>	<b>1 485</b>							

## B.5.12 Union Civil Protection Mechanism (MFF 4.0.12)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	17	0	0	0	3	1	20	19	93%	15	0	93%
PA	13	0	0	0	2	0	15	15	100%	4	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	11	7	19	8		0		15	36%			



EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	15	15		4		11	11	100%
2015	17	19	34	15	19	15	15	98%
2016	18							
2017	21							
2018	21							
2019	22							
2020	21							
<b>TOTAL</b>	<b>137</b>							

## B.5.13 EU Aid Volunteers Initiative (EUAV) (MFF 4.0.13)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	15	0	0	-7	0	0	7	7	100%	13	0	100%
PA	11	2	0	-9	-1	0	4	4	100%	0	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	12	3	7	1		0		16	29%			

EUR millions

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	13	13		0		13	13	100%
2015	7	7	20	4	4	16	16	100%
2016	18							
2017	22							
2018	26							
2019	27							
2020	27							
<b>TOTAL</b>	<b>141</b>							

## B.5.14 Decentralised agencies (MFF 4.0.DAG)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	20	0	0	0	0	0	20	20	99%	20	0	100%
PA	20	0	0	0	0	0	20	20	99%	20	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015		Evolution of the RAL (%)		
RAL	2	0	20	20		0		2		0%		

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

## B.5.15 Others

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	149	7	0	-1	-2	100	254	252	99%	230	1	99%
PA	154	0	0	-20	-9	109	234	217	93%	195	17	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015		Evolution of the RAL (%)		
RAL	273	85	252	131		12		296		8%		

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

## B.6 Administration

### B.6.1 Commission Administration

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	4 994	0	0	0	0	344	5 338	5 200	97%	5 094	137	100%
PA	4 992	301	0	1	0	348	5 642	5 187	92%	5 090	424	95%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015		Evolution of the RAL (%)		
RAL	313	282	5 200	4 905		30		295		-6%		

Budgetary comments were implemented in full and the payments were implemented at 94.7% and the automatic carryover of these non-differentiated appropriations corresponded to 4.7%.

The budgetary adjustments of 2015 did not modify the overall administrative expenditure.

A first transfer was carried out in January to reallocate some EUR 8 million of appropriations relating to external personnel and other decentralised administrative appropriations across policy areas following reorganisation of the new Commission.

The annual clearing operation of appropriations concerning external personnel (contract and interim agents, seconded national experts) and other decentralised administrative expenditure (missions, meetings, conferences, committees, studies, training, development of IT systems), the so-called 'global envelope' (budget lines XX 11 02 01 and XX 01 02 11) was of the same magnitude as in previous years (EUR 8 million).

In November, a total of EUR 23 million of available appropriations were transferred inside Heading 5. EUR 9 million were allocated to salaries of officials at headquarters due to a higher annual adjustment rate of salaries and pensions, lower amount of staff leaving on retirement and a higher occupancy rate of the authorised establishment plan than budgeted. Additional recruitment needs and missions related to the refugee's crisis represented EUR 0.3 million and the balance was transferred to the line for Commission buildings in Brussels in view of reallocating in 2016 to salaries and pensions part of the appropriations originally budgeted for buildings, and thus cover at least part of the additional expenditure resulting from the higher than originally expected adjustment rate.

## B.6.2 Implementation Tables (EUR millions)

### B.6.2.1 Commission administrative expenditure (MFF 5.2.3X)

Expenditure Related to Staff in Active Employment												
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	As-signed revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
01 01 01	Economic and financial affairs	67.65	0.00	0.32	0.00	3.60	71.58	69.81	98%	66.91	1.77	100%
02 01 01	Enterprise and industry	65.90	0.00	0.32	0.00	3.59	69.81	68.08	98%	68.42	1.72	100%
03 01 01	Competition	78.99	0.01	0.38	0.00	4.24	83.62	81.54	98%	79.40	2.07	100%
04 01 01	Employment, social affairs and inclusion	60.74	0.00	0.29	0.00	3.28	64.32	62.73	98%	61.97	1.59	100%
05 01 01	Agriculture and rural development	98.89	0.01	0.47	0.00	5.36	104.73	102.14	98%	101.26	2.59	100%
06 01 01	Mobility and transport	41.35	0.00	0.20	0.00	2.24	43.80	42.71	98%	42.27	1.08	100%
07 01 01	Environment	47.44	0.00	0.23	0.00	2.55	50.22	48.98	98%	48.38	1.24	100%
08 01 01	Research and innovation	8.56	0.00	0.04	0.00	0.46	9.06	8.84	98%	8.73	0.22	100%
09 01 01	Communications networks, content and technology	38.46	0.00	0.18	0.00	2.09	40.74	39.73	98%	39.58	1.01	100%
11 01 01	Maritime affairs and fisheries	29.29	0.00	0.14	0.00	1.59	31.02	30.25	98%	30.12	0.77	100%
12 01 01	Internal market and services	52.49	0.00	0.25	0.00	2.82	55.56	54.19	98%	52.79	1.37	100%
13 01 01	Regional and urban policy	60.22	0.00	0.29	0.00	3.23	63.75	62.17	98%	60.42	1.58	100%
14 01 01	Taxation and customs union	45.99	0.00	0.22	0.00	2.47	48.69	47.48	98%	46.27	1.20	100%
15 01 01	Education and culture	50.12	0.00	0.24	0.00	2.72	53.08	51.77	98%	51.61	1.31	100%
16 01 01 01	Communication	67.24	0.00	0.32	0.00	3.57	71.13	69.37	98%	66.22	1.76	100%
17 01 01	Health and consumer protection	77.34	0.01	0.37	0.00	4.20	81.92	79.89	98%	79.62	2.02	100%
18 01 01	Home affairs	27.33	0.00	0.13	0.00	1.45	28.91	28.19	98%	26.93	0.71	100%
19 01 01 01	Service for Foreign Policy Instruments	8.15	0.00	0.04	0.00	0.44	8.62	8.41	98%	8.18	0.21	100%
19 01 01 02	Foreign policy instruments in Union delegations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100%	0.00	0.00	100%
20 01 01 01	Trade	48.47	0.02	0.23	0.20	2.66	51.58	50.28	97%	49.62	1.30	100%
20 01 01 02	Union delegations	22.16	0.00	-0.36	-0.18	0.00	21.62	21.62	100%	20.96	0.00	100%

21 01 01 01	EuropeAid	76.62	0.07	0.37	0.73	4.21	82.00	79.88	97%	76.16	2.11	100%
21 01 01 02	EuropeAid in Union delegations	82.09	0.00	-1.32	-0.60	0.00	80.17	80.17	100%	81.82	0.00	100%
22 01 01 01	Enlargement	21.45	0.01	0.10	0.07	1.18	22.81	22.24	97%	22.22	0.57	100%
22 01 01 02	Enlargement in Union delegations	7.72	0.00	-0.12	-0.06	0.00	7.53	7.53	100%	7.69	0.00	100%
23 01 01	Humanitarian aid and civil protection	21.55	0.00	0.10	0.00	1.15	22.81	22.24	98%	21.39	0.56	100%
25 01 01 01	Commission's policy coordination and legal advice	140.97	0.01	0.68	0.00	7.67	149.33	145.63	98%	145.62	3.69	100%
26 01 01	Commission's administration	110.55	0.01	0.53	0.00	5.82	116.90	114.01	98%	106.93	2.89	100%
27 01 01	Budget	41.56	0.00	0.20	0.00	2.24	44.00	42.91	98%	42.26	1.09	100%
28 01 01	Audit	10.11	0.00	0.05	0.00	0.55	10.70	10.44	98%	10.28	0.26	100%
29 01 01	Statistics	64.04	0.00	0.31	0.00	3.46	67.81	66.14	98%	65.39	1.68	100%
31 01 01	Language services	316.07	0.02	1.52	0.00	17.18	334.79	326.50	98%	325.98	8.27	100%
32 01 01	Energy	49.91	0.00	0.24	0.00	2.65	52.81	51.50	98%	49.51	1.31	100%
33 01 01	Justice	33.31	0.00	0.16	0.00	1.81	35.28	34.41	98%	34.14	0.87	100%
34 01 01	Climate action	14.23	0.00	0.07	0.00	0.77	15.07	14.70	98%	14.22	0.37	100%
<b>TOTAL</b>		<b>1 986.95</b>	<b>0.21</b>	<b>7.20</b>	<b>0.16</b>	<b>101.26</b>	<b>2 095.78</b>	<b>2 046.46</b>	<b>98%</b>	<b>2 013.22</b>	<b>49.19</b>	<b>100%</b>

External Staff Working within the Institutions												
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
01 01 02 01	Economic and financial affairs	6.32	2.48	0.02	-0.89	0.00	7.93	5.41	68%	6.37	2.21	100%
02 01 02 01	Enterprise and industry	5.57	2.50	2.50	-0.25	0.01	10.33	7.80	76%	5.96	2.10	100%
03 01 02 01	Competition	5.49	1.46	-0.07	-0.48	0.00	6.40	4.55	71%	5.00	1.68	100%
04 01 02 01	Employment, social affairs and inclusion	3.93	2.11	0.80	-0.09	0.15	6.90	4.50	65%	3.73	1.81	98%
05 01 02 01	Agriculture and rural development	3.40	0.71	0.00	0.26	0.00	4.36	3.64	83%	3.69	0.60	100%
06 01 02 01	Mobility and transport	2.29	0.50	0.00	0.10	0.00	2.89	2.37	82%	2.26	0.52	100%
07 01 02 01	Environment	3.69	0.72	0.06	0.20	0.00	4.66	3.84	82%	4.45	0.79	100%
08 01 02 01	Research and innovation	0.28	0.00	0.00	-0.07	0.00	0.21	0.21	100%	0.25	0.00	100%
09 01 02 01	Communications networks, content and technology	2.10	0.47	0.33	0.10	0.00	3.00	2.27	76%	2.21	0.72	100%
11 01 02 01	Maritime affairs and fisheries	2.38	0.52	0.16	0.24	0.00	3.30	2.69	82%	2.92	0.56	100%
12 01 02 01	Internal market and services	6.13	1.82	-2.71	-0.14	0.00	5.10	3.33	65%	6.14	1.57	98%
13 01 02 01	Regional and urban policy	2.06	0.45	0.27	0.28	0.00	3.05	2.45	80%	2.05	0.60	100%

14 01 02 01	Taxation and customs union	5.25	3.03	0.00	-0.68	0.01	7.60	4.19	55%	5.88	3.26	100%
15 01 02 01	Education and culture	3.74	0.69	-0.41	0.71	0.02	4.76	3.64	76%	4.08	1.10	100%
16 01 02 01	Communication headquarters	5.71	2.25	-0.03	-0.05	0.02	7.90	6.35	80%	6.49	1.45	100%
17 01 02 01	Health and consumer protection	7.48	1.36	-1.09	0.66	0.00	8.41	6.80	81%	8.10	1.60	100%
18 01 02 01	Home affairs	1.60	1.00	0.66	0.19	0.00	3.46	2.20	64%	1.81	1.02	100%
19 01 02 01	Service for Foreign Policy Instruments	1.94	0.10	0.00	0.06	0.00	2.10	1.99	95%	1.88	0.11	100%
19 01 02 02	Union delegations	0.24	0.00	0.00	0.00	0.00	0.24	0.24	100%	0.28	0.00	100%
20 01 02 01	Trade	2.91	0.82	0.10	-0.18	0.00	3.66	2.91	80%	3.16	0.70	100%
20 01 02 02	Union delegations	7.90	0.00	0.00	0.36	0.00	8.25	8.25	100%	7.48	0.01	100%
21 01 02 01	EuropeAid	2.90	0.94	0.00	0.10	0.00	3.94	2.77	70%	3.10	1.16	100%
21 01 02 02	EuropeAid in Union delegations	1.77	0.00	0.00	0.60	0.00	2.37	2.36	100%	1.64	0.00	100%
22 01 02 01	Enlargement	1.82	0.27	-0.14	-0.08	0.00	1.86	1.60	86%	1.87	0.25	100%
22 01 02 02	Enlargement in Union delegations	1.12	0.00	0.00	0.09	0.00	1.21	1.21	100%	1.17	0.00	100%
23 01 02 01	Humanitarian aid and civil protection	2.04	0.95	0.33	0.12	0.00	3.44	2.40	70%	2.64	0.94	100%
25 01 02 01	Commission's policy coordination and legal advice	6.37	0.72	-0.26	-0.53	0.00	6.29	5.42	86%	6.04	0.60	100%
26 01 02 01	Commission's administration	5.76	1.15	0.17	0.95	3.66	11.70	7.81	67%	7.50	3.72	100%
27 01 02 01	Budget	4.16	2.21	0.00	0.05	2.44	8.86	5.43	61%	5.59	3.32	100%
27 01 02 09	Non-decentralised management	5.54	0.00	-5.54	0.00	0.00	0.00	0.00	0%	0.00	0.00	0%
28 01 02 01	Audit	0.60	0.10	0.00	-0.05	0.13	0.78	0.55	70%	0.60	0.19	100%
29 01 02 01	Statistics	5.04	2.08	0.29	0.10	0.22	7.73	5.56	72%	5.19	1.94	98%
31 01 02 01	Language services	9.64	0.41	-0.13	-0.46	0.40	9.86	9.37	95%	10.37	0.44	100%
32 01 02 01	Energy	2.68	0.63	0.22	0.14	0.00	3.66	2.93	80%	2.65	0.71	100%
33 01 02 01	Justice	6.32	1.24	1.17	-0.05	0.00	5.50	4.15	76%	2.93	1.12	100%
34 01 02 01	Climate action	5.57	0.79	0.00	0.24	0.00	2.68	1.83	68%	1.54	0.77	100%
<b>TOTAL</b>		<b>134.62</b>	<b>34.48</b>	<b>-3.28</b>	<b>1.53</b>	<b>7.05</b>	<b>174.40</b>	<b>133.01</b>	<b>76%</b>	<b>136.99</b>	<b>37.58</b>	<b>100%</b>

Other Management Expenditure of the Institutions												
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	As-signed revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
01 01 02 11	Economic and financial affairs	7.59	2.80	-0.32	-0.36	0.33	10.04	6.89	69%	7.19	2.53	99%
02 01 02 11	Enterprise and industry	3.93	1.03	1.40	0.13	0.00	6.50	5.38	83%	3.97	0.94	100%
03 01 02 11	Competition	8.15	4.00	-1.13	0.58	0.41	12.02	6.30	52%	6.22	5.32	100%
04 01 02 11	Employment, social affairs and inclusion	4.52	1.46	0.29	0.00	0.37	6.64	4.11	62%	4.76	1.81	97%
05 01 02 11	Agriculture and rural development	7.20	2.13	-0.17	-0.37	0.00	8.80	6.60	75%	6.85	1.77	100%
06 01 02 11	Mobility and transport	2.10	0.82	0.44	-0.10	0.02	3.28	2.36	72%	2.44	0.65	100%

07 01 02 11	Environment	3.54	0.77	0.03	-0.26	0.03	4.11	3.01	73%	3.43	0.89	100%
08 01 02 11	Research and innovation	0.38	0.06	0.00	0.00	0.01	0.45	0.31	69%	0.35	0.12	100%
09 01 02 11	Communications networks, content and technology	1.68	0.64	0.24	0.00	0.17	2.73	2.09	77%	1.62	0.58	100%
11 01 02 11	Maritime affairs and fisheries	2.67	0.50	0.08	-0.24	0.00	3.01	2.35	78%	2.60	0.52	100%
12 01 02 11	Internal market and services	3.18	0.65	-0.96	0.19	0.00	3.06	2.05	67%	3.58	0.81	98%
13 01 02 11	Regional and urban policy	2.95	0.92	0.09	0.00	0.00	3.96	2.89	73%	2.34	0.53	100%
14 01 02 11	Taxation and customs union	2.73	0.33	-0.03	0.41	0.32	3.76	2.96	79%	3.28	0.79	100%
15 01 02 11	Education and culture	3.59	0.64	-0.85	-0.53	1.60	4.46	3.13	70%	4.34	1.22	100%
16 01 02 11	Communication headquarters	3.51	1.13	0.56	-0.38	0.06	4.88	3.15	65%	3.39	1.22	97%
17 01 02 11	Health and consumer protection	8.96	2.78	-0.86	-0.61	0.19	10.46	7.49	72%	8.34	2.62	100%
18 01 02 11	Home affairs	1.57	0.26	0.35	-0.14	0.12	2.16	1.67	77%	1.69	0.46	100%
19 01 02 11	Service for Foreign Policy Instruments	0.53	0.09	0.00	-0.06	0.00	0.56	0.46	82%	0.47	0.10	100%
20 01 02 11	Trade	4.31	1.10	0.00	0.00	0.00	5.41	4.58	85%	4.12	0.59	100%
21 01 02 11	EuropeAid	5.76	2.03	-1.04	-0.05	0.01	6.70	5.24	78%	5.98	1.20	100%
22 01 02 11	Enlargement	1.10	0.33	1.29	0.00	0.01	2.73	1.65	60%	1.02	0.63	87%
23 01 02 11	Humanitarian aid and civil protection	1.69	0.49	0.03	0.00	0.07	2.28	1.92	84%	2.04	0.34	100%
25 01 02 11	Commission's policy coordination and legal advice	12.71	5.29	0.66	1.33	0.02	20.02	12.88	64%	13.89	6.59	98%
26 01 02 11	Commission's administration	18.02	14.06	1.04	-0.10	6.98	40.01	24.46	61%	22.53	14.92	100%
27 01 02 11	Budget	7.43	3.47	0.02	0.00	2.37	13.29	7.81	59%	7.92	5.28	100%
27 01 02 19	Non-decentralised management	8.56	0.00	-8.56	0.00	0.00	0.00	0.00	0%	0.00	0.00	0%
28 01 02 11	Audit	0.59	0.12	0.09	0.00	0.02	0.81	0.35	44%	0.38	0.39	99%
29 01 02 11	Statistics	3.42	1.05	-0.06	0.00	0.16	4.57	3.36	73%	3.30	0.89	100%
31 01 02 11	Language services	4.70	1.18	-0.18	0.05	2.22	7.98	5.50	69%	5.64	2.39	100%
32 01 02 11	Energy	1.88	0.49	0.00	-0.19	0.04	2.22	1.50	68%	1.78	0.42	99%
33 01 02 11	Justice	1.26	0.33	0.61	0.01	0.00	2.21	1.62	73%	1.45	0.49	100%
34 01 02 11	Climate action	1.92	0.30	0.10	-0.17	0.00	2.15	1.79	83%	1.99	0.24	100%
<b>TOTAL</b>		<b>142.16</b>	<b>51.24</b>	<b>-6.84</b>	<b>-0.85</b>	<b>15.52</b>	<b>201.22</b>	<b>135.87</b>	<b>68%</b>	<b>138.88</b>	<b>57.24</b>	<b>99%</b>

Expenditure related to buildings													
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue	
17 01 03 03	Buildings and related expenditure of the 'Health and consumer protection' policy area: Grange	4.88	1.19	0.00	0.00	0.00	6.08	4.37	72%	4.91	1.56	100%	
26 01 22 02	Acquisition and renting of buildings in Brussels	213.37	3.32	13.55	0.26	13.07	243.57	236.42	97%	198.30	7.11	100%	
26 01 22 03	Expenditure related to buildings in Brussels	70.89	45.98	0.00	-0.85	13.27	129.30	86.21	67%	79.12	42.71	100%	
26 01 22 04	Expenditure for equipment and furniture in Brussels	7.17	3.81	0.00	0.00	3.49	14.47	8.67	60%	10.91	5.78	100%	
26 01 22 05	Services, supplies and other operating expenditure in Brussels	8.00	4.40	0.00	0.00	3.18	15.57	9.54	61%	10.95	5.93	100%	
26 01 22 06	Guarding of buildings in Brussels	31.00	19.89	0.00	-2.65	5.59	53.83	35.33	66%	27.29	18.30	100%	
26 01 23 02	Acquisition and renting of buildings in Luxembourg	34.23	0.00	0.00	4.70	7.39	46.32	40.52	87%	40.47	5.80	100%	
26 01 23 03	Expenditure related to buildings in Luxembourg	16.93	4.54	0.00	-1.05	1.36	21.78	15.39	71%	14.75	5.01	100%	
26 01 23 04	Expenditure for equipment and furniture in Luxembourg	1.05	0.43	0.00	0.53	0.14	2.14	1.16	54%	1.13	0.90	100%	
26 01 23 05	Services, supplies and other operating expenditure in Luxembourg	0.98	0.28	0.00	0.17	0.01	1.44	0.88	61%	0.95	0.54	100%	
26 01 23 06	Guarding of buildings in Luxembourg	6.07	0.89	0.00	1.47	0.20	8.62	7.88	91%	5.92	0.66	100%	
26 01 40	Security and monitoring	7.92	5.52	0.00	1.19	1.41	16.04	10.44	65%	8.00	5.41	100%	
<b>TOTAL</b>		<b>402.50</b>	<b>90.24</b>	<b>13.55</b>	<b>3.76</b>	<b>49.11</b>	<b>559.16</b>	<b>456.81</b>	<b>82%</b>	<b>402.71</b>	<b>99.71</b>	<b>100%</b>	



Expenditure related to ICT												
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	As-signed revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without as-signed revenue
01 01 03 01	Economic and financial affairs	4.29	1.65	0.00	0.00	0.81	6.76	4.81	71%	4.92	1.94	100%
02 01 03	Enterprise and industry	4.18	1.69	0.00	0.00	0.80	6.68	4.77	72%	5.18	1.89	100%
03 01 03	Competition	5.01	1.96	0.00	0.00	0.95	7.93	5.65	71%	5.88	2.26	100%
04 01 03	Employment, social affairs and inclusion	3.86	1.53	0.00	0.00	0.74	6.13	4.37	71%	4.59	1.74	100%
05 01 03	Agriculture and rural development	6.28	2.50	0.00	0.00	1.20	9.98	7.13	71%	7.56	2.83	100%
06 01 03	Mobility and transport	2.63	1.05	0.00	0.00	0.50	4.18	2.98	71%	2.96	1.18	100%
07 01 03	Environment	3.01	1.19	0.00	0.00	0.57	4.78	3.41	71%	3.98	1.36	100%
08 01 03	Research and innovation	0.54	0.22	0.00	0.00	0.10	0.86	0.62	71%	0.66	0.25	100%
09 01 03	Communications networks, content and technology	2.44	0.98	0.00	0.00	0.47	3.89	2.78	71%	2.96	1.10	100%
11 01 03	Maritime affairs and fisheries	1.86	0.74	0.00	0.00	0.36	2.96	2.11	71%	2.25	0.84	100%
12 01 03	Internal market and services	3.33	1.31	0.00	0.00	0.63	5.27	3.76	71%	3.87	1.50	100%
13 01 03	Regional and urban policy	3.82	1.49	0.00	0.00	0.73	6.04	4.31	71%	4.49	1.72	100%
14 01 03	Taxation and customs union	2.92	1.14	0.00	0.00	0.56	4.62	3.29	71%	3.41	1.32	100%
15 01 03	Education and culture	3.18	1.28	0.00	0.00	0.61	5.07	3.62	71%	3.88	1.44	100%
16 01 03 01	Communication	4.27	1.64	0.00	0.00	0.81	6.71	4.77	71%	4.90	1.92	100%
17 01 03 01	Health and consumer protection	4.91	1.97	0.00	0.00	0.94	7.82	5.59	71%	5.90	2.22	100%
18 01 03	Home affairs	1.73	0.66	0.00	0.00	0.33	2.73	1.94	71%	2.13	0.78	100%
19 01 03 01	Service for Foreign Policy Instruments	0.52	0.20	0.00	0.00	0.10	0.82	0.58	71%	0.59	0.23	100%
20 01 03 01	Trade	3.08	1.22	0.00	0.00	0.59	4.89	3.49	71%	3.66	1.39	100%
21 01 03 01	EuropeAid	4.86	1.86	0.00	0.00	0.92	7.65	5.44	71%	5.64	2.19	100%
22 01 03 01	Enlargement	1.36	0.55	0.00	0.00	0.26	2.17	1.55	71%	1.67	0.61	100%
23 01 03	Humanitarian aid and civil protection	1.37	0.53	0.00	0.00	0.26	2.16	1.53	71%	1.59	0.62	100%
25 01 03	Commission's policy coordination and legal advice	8.95	3.60	0.00	0.00	1.72	14.27	10.20	71%	10.79	4.04	100%
26 01 03	Commission's administration	7.02	3.11	1.00	0.00	1.73	12.86	8.70	68%	8.15	4.14	100%
27 01 03	Budget	2.64	1.04	0.00	0.00	0.50	4.19	2.99	71%	3.14	1.19	100%
28 01 03	Audit	0.64	0.25	0.00	0.00	0.12	1.02	0.73	71%	0.76	0.29	100%
29 01 03	Statistics	4.07	1.62	0.00	0.00	0.78	6.46	4.61	71%	4.84	1.83	100%
31 01 03 01	Language services	20.07	8.06	0.00	0.00	3.85	31.98	22.85	71%	24.20	9.05	100%
32 01 03	Energy	3.17	1.22	0.00	0.00	0.60	4.99	3.55	71%	3.86	1.43	100%
33 01 03	Justice	2.11	0.85	0.00	0.00	0.41	3.37	2.40	71%	2.42	0.95	100%
34 01 03	Climate action	0.90	0.36	0.00	0.00	0.17	1.43	1.02	71%	0.66	0.41	100%
<b>TOTAL</b>		<b>119.04</b>	<b>47.49</b>	<b>1.00</b>	<b>0</b>	<b>23.13</b>	<b>190.65</b>	<b>135.56</b>	<b>71%</b>	<b>141.49</b>	<b>54.65</b>	<b>100%</b>

Representation Offices												
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	As-signed revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
16 01 02 03	External personnel of the Directorate-General for Communication: Commission Representations	16.49	0.18	0.00	1.02	0.01	17.70	17.58	99%	17.34	0.08	100%
16 01 03 03	Buildings and related expenditure of the Directorate-General for Communication: Commission Representations	27.27	5.93	0.00	-0.76	6.13	38.58	29.26	76%	27.39	8.64	100%
<b>TOTAL</b>		<b>43.76</b>	<b>6.11</b>	<b>0</b>	<b>0.26</b>	<b>6.14</b>	<b>56.27</b>	<b>46.84</b>	<b>83%</b>	<b>44.72</b>	<b>8.72</b>	<b>100%</b>

External Relations Delegations												
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	As-signed revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
19 01 02 12	Other management expenditure of the 'Foreign policy instruments' policy area in Union delegations	0.03	0.00	0.00	0.00	0.00	0.03	0.03	99%	0.04	0.00	100%
19 01 03 02	Buildings and related expenditure of the 'Foreign policy instruments' policy area in Union delegations	0.13	0.00	0.00	-0.01	0.00	0.12	0.12	100%	0.29	0.00	100%
20 01 02 12	Other management expenditure of the Directorate-General for Trade in Union delegations	1.85	0.03	0.00	0.05	0.00	1.93	1.91	99%	1.87	0.01	100%
20 01 03 02	Buildings and related expenditure of the Directorate-General for Trade in Union delegations	8.65	0.00	0.00	-0.42	0.00	8.23	8.23	100%	15.22	0.00	100%
21 01 02 12	Other management expenditure of the Directorate-General for Development and Cooperation EuropeAid in Union delegations	3.60	0.06	0.00	0.09	0.00	3.76	3.73	99%	3.73	0.03	100%
21 01 03 02	Buildings and related expenditure of the Directorate-General for Development and Cooperation EuropeAid in Union delegations	16.88	0.00	0.00	-0.83	0.00	16.05	16.05	100%	30.73	0.00	100%
22 01 02 12	Other management expenditure of the Directorate-General for Enlargement in Union delegations	0.45	0.01	0.00	0.01	0.00	0.47	0.47	99%	0.48	0.00	100%
22 01 03 02	Buildings and related expenditure of the Directorate-General for Enlargement in Union delegations	2.11	0.00	0.00	-0.10	0.00	2.01	2.01	100%	3.95	0.00	100%
<b>TOTAL</b>		<b>33.71</b>	<b>0.10</b>	<b>0</b>	<b>-1.21</b>	<b>0.00</b>	<b>32.60</b>	<b>32.55</b>	<b>100%</b>	<b>56.32</b>	<b>0.04</b>	<b>100%</b>

Interinstitutional cooperation in the social sphere												
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	As-signed revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
26 01 60 04	Interinstitutional cooperation in the social sphere	7.10	4.76	0.00	-0.19	24.13	35.79	18.20	51%	18.53	17.11	100%
<b>TOTAL</b>		<b>7.10</b>	<b>4.76</b>	<b>0</b>	<b>-0.19</b>	<b>24.13</b>	<b>35.79</b>	<b>18.20</b>	<b>51%</b>	<b>18.53</b>	<b>17.11</b>	<b>100%</b>

Other Specific Administrative Expenditure												
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	As-signed revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
01 01 03 04	Expenditure related to specific electronic, telecommunication and information needs	0.30	0.13	0.00	0.00	0.00	0.43	0.20	46%	0.21	0.12	72%
15 01 60	Documentation and library expenditure	2.53	0.95	0.00	0.04	0.08	3.60	2.39	66%	2.22	0.95	100%
15 01 61	Cost of organising graduate traineeships with the institution	6.44	1.00	0.00	0.00	1.58	9.01	7.33	81%	7.37	1.58	100%
16 01 60	Purchase of information	1.32	0.49	0.00	0.12	0.00	1.93	1.24	65%	1.38	0.59	96%
25 01 01 03	Salaries, allowances and payments of Members of the institution	9.98	0.00	0.00	-0.09	0.00	9.89	9.86	100%	10.32	0.00	100%
25 01 02 03	Special advisers	1.17	0.25	0.00	-0.60	0.00	0.82	0.36	45%	0.86	0.22	100%
25 01 02 13	Other management expenditure of Members of the institution	3.95	0.59	0.00	0.03	0.01	4.57	3.45	76%	3.48	0.79	97%
25 01 07	Quality of legislation ' Codification of Union law	0.50	0.01	-0.31	-0.04	0.00	0.16	0.15	94%	0.13	0.00	100%
25 01 08	Legal advice, litigation and infringements ' Legal expenses	3.70	1.74	-0.35	0.00	1.28	6.37	3.29	52%	3.95	2.86	100%
26 01 10	Consolidation of Union law	1.20	0.59	0.00	0.22	0.00	2.01	1.60	80%	1.60	0.39	100%
26 01 11	Official Journal of the European Union (L and C)	6.69	3.97	0.00	-0.47	7.92	18.11	12.84	71%	18.09	4.77	100%
26 01 60 01	Medical service	4.84	1.63	0.00	0.00	2.40	8.87	5.84	66%	6.51	2.66	100%
26 01 60 02	Competitions, selection and recruitment expenditure	1.52	0.59	0.00	-0.49	0.07	1.69	0.84	50%	1.15	0.64	100%
26 01 60 06	Institution officials temporarily assigned to national civil services, to international organisations or to public or private	0.25	0.04	0.00	0.15	0.00	0.44	0.29	66%	0.26	0.13	100%

	institutions or undertakings											
26 01 60 07	Damages	0.15	7.64	0.00	0.00	0.00	7.79	0.08	1%	4.07	0.15	100%
26 01 60 08	Miscellaneous insurances	0.06	0.04	0.00	0.00	0.00	0.10	0.04	38%	0.04	0.06	100%
26 01 60 09	Language courses	3.17	2.46	0.00	-0.44	1.80	6.99	3.61	52%	3.72	3.19	99%
27 01 07	Support expenditure for operations in the 'Budget' policy area	0.15	0.08	0.00	0.00	0.00	0.22	0.16	74%	0.13	0.05	100%
27 01 12 01	Financial charges	0.33	0.10	0.00	0.00	0.00	0.43	0.25	58%	0.24	0.11	100%
27 01 12 02	Coverage of expenditure incurred in connection with treasury management	0.00	0.00	0.00	0.03	0.00	0.03	0.03	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	0.13	0.12	0.00	-0.03	0.00	0.22	0.14	64%	0.07	0.00	22%
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%	0.10	0.00	100%
	<b>TOTAL</b>	<b>48.49</b>	<b>22.44</b>	<b>-0.66</b>	<b>-1.58</b>	<b>15.14</b>	<b>83.82</b>	<b>54.12</b>	<b>65%</b>	<b>65.91</b>	<b>19.27</b>	<b>99%</b>

Other Operational Expenditure												
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	As-signed revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
16 03 01 05	European Public Spaces	1.19	0.00	0.00	0.09	0.00	1.28	1.28	100%	1.28	0.00	100%
16 03 02 02	Operation of radio and television studios and audiovisual equipment	5.37	0.00	0.50	0.57	0.00	6.44	6.44	100%	5.93	0.00	100%
16 03 02 04	General report and other publications	2.11	0.00	0.25	0.00	0.03	2.39	2.39	100%	2.56	0.00	100%
25 01 10	Union contribution for operation of the historical archives of the Union	1.56	0.31	0.00	-0.05	0.78	2.60	2.19	84%	1.99	0.27	100%
25 01 11	Registries and publications	2.14	1.03	0.00	0.04	0.00	3.21	2.02	63%	0.76	1.19	100%
25 02 01	Completion of actions in the field of historical archives of the Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.09	0.00	0%
25 02 04 01	Completion of actions in the field of documentary databases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.43	0.00	0%
25 02 04 02	Completion of actions in the field of digital publications	0.00	0.00	0.00	0.00	0.01	0.01	0.00	0%	0.24	0.01	0%

26 01 12	Summaries of Union legislation	0.33	1.26	0.00	-0.15	1.31	2.75	1.88	68%	0.95	0.87	100%
26 03 77 02	Pilot project Governance and Quality of Software Code - auditing of Free and Open Source Software	0.50	0.00	0.00	-0.47	0.00	0.03	0.03	100.00 %	0.00	0.00	100.00 %
26 03 77 03	Pilot project PublicAccess.eu - Online platform for the pro-active publication of EU Institutions unclassified documents	0.50	0.00	-0.15	-0.16	0.00	0.19	0.19	98.79 %	0.00	0.00	98.79 %
26 03 77 05	Pilot project Promoting Linked Open Data, Free Software and civil society participation in law-making throughout the EU (AT4AM/LEOS LOD and FS-integration)	0.25	0.00	-0.05	-0.01	0.00	0.19	0.12	64.63 %	0.00	0.00	64.63 %
<b>TOTAL</b>		<b>12.70</b>	<b>2.60</b>	<b>0.75</b>	<b>0.50</b>	<b>2.13</b>	<b>18.69</b>	<b>16.19</b>	<b>87%</b>	<b>14.24</b>	<b>2.35</b>	<b>100%</b>

Offices												
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
24 01 07	European Anti-Fraud Office	57.75	6.56	-0.30	0.00	0.02	64.02	56.60	88%	55.47	5.87	100%
26 01 09	Publications Office	79.84	7.63	0.00	0.10	10.03	97.59	86.13	88%	89.08	10.40	100%
26 01 20	European Personnel Selection Office	26.65	8.58	0.00	0.00	1.56	36.79	27.46	75%	26.05	8.68	100%
26 01 21	Office for Administration and Payment of Individual Entitlements	37.02	3.45	0.00	-1.50	14.44	53.42	43.67	82%	43.46	9.68	100%
26 01 22 01	Office for Infrastructure and Logistics - Brussels	68.53	5.16	0.00	-3.00	17.46	88.15	73.48	83%	75.06	14.55	100%
26 01 23 01	Office for Infrastructure and Logistics - Luxembourg	24.08	0.71	0.00	-0.85	0.23	24.17	22.69	94%	25.30	1.34	100%
<b>TOTAL</b>		<b>293.87</b>	<b>32.08</b>	<b>-0.30</b>	<b>-5.25</b>	<b>43.74</b>	<b>364.14</b>	<b>310.03</b>	<b>85%</b>	<b>314.43</b>	<b>50.53</b>	<b>100%</b>

Language services												
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	As-signed revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
31 01 03 04	Technical equipment and services for the Commission conference rooms	2.30	1.13	0.00	0.50	0.00	3.93	3.22	82%	3.82	0.69	100%
31 01 07 01	Interpretation expenditure	18.26	0.66	-3.00	-0.12	39.93	55.74	37.94	68%	52.51	17.75	100%
31 01 07 02	Training and further training of conference interpreters	0.39	0.40	0.00	0.00	0.80	1.59	1.02	64%	1.05	0.49	100%
31 01 07 03	Information technology expenditure of the Directorate-General for Interpretation	1.27	1.74	0.00	0.00	2.75	5.76	3.37	59%	2.58	2.27	100%
31 01 08 01	Translation expenditure	14.50	2.44	-3.20	0.00	1.48	15.21	11.88	78%	16.44	3.30	100%
31 01 08 02	Support expenditure for operations of the Directorate-General for Translation	1.65	0.91	0.00	0.00	0.36	2.92	1.88	64%	1.69	1.01	100%
31 01 09	Interinstitutional cooperation activities in the language field	0.64	0.58	-0.06	0.00	0.53	1.69	0.94	56%	1.07	0.62	85%
<b>TOTAL</b>		<b>39.01</b>	<b>7.86</b>	<b>-6.26</b>	<b>0.38</b>	<b>45.85</b>	<b>86.84</b>	<b>60.26</b>	<b>69%</b>	<b>79.15</b>	<b>26.13</b>	<b>100%</b>

#### B.6.2.2 Pensions (includes MFF 5.1.1 lines)

Pensions												
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
30 01 13 01	Temporary allowances	4.05	0.00	-0.80	-0.19	0.00	3.06	3.06	100%	0.73	0.00	100%
30 01 13 03	Weightings and adjustments to temporary allowances	0.22	0.00	0.00	0.07	0.00	0.29	0.29	100%	0.32	0.00	100%
30 01 14 01	Allowances for staff assigned non-active status, retired in the interests of the service or dismissed	3.27	0.00	-1.25	-1.74	0.00	0.28	0.28	100%	1.23	0.00	100%
30 01 14 02	Insurance against sickness	0.11	0.00	0.00	-0.10	0.00	0.01	0.01	100%	0.04	0.00	100%
30 01 14 03	Weightings and adjustments to allowances	0.10	0.00	0.00	-0.09	0.00	0.01	0.01	100%	0.01	0.00	100%
30 01 15 01	Pensions, invalidity allowances and severance grants	1447.54	0.00	-1.65	9.76	0.43	1456.09	1455.92	100%	1400.34	0.16	100%
30 01 15 02	Insurance against sickness	48.09	0.00	0.00	-0.64	0.00	47.45	47.45	100%	45.53	0.00	100%
30 01 15 03	Weightings and adjustments to pensions and allowances	44.37	0.00	0.00	-6.56	0.00	37.80	37.80	100%	39.25	0.00	100%

30 01 16 01	Pensions of former Members of the European Parliament	2.01	0.00	-0.15	-0.13	0.00	1.73	1.73	100%	0.29	0.00	100%
30 01 16 02	Pensions of former Members of the European Council	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0%	0.02	0.00	0%
30 01 16 03	Pensions of former Members of the European Commission	5.87	0.00	-0.55	-0.06	0.00	5.26	5.26	100%	0.13	0.00	100%
30 01 16 04	Pensions of former Members of the Court of Justice of the European Union	7.64	0.00	0.00	-0.38	0.00	7.26	7.26	100%	0.00	0.00	100%
30 01 16 05	Pensions of former Members of the European Court of Auditors	3.73	0.00	0.00	0.06	0.00	3.79	3.79	100%	0.00	0.00	100%
30 01 16 06	Pensions of former European Ombudsmen	0.10	0.00	0.00	0.00	0.00	0.10	0.10	100%	0.00	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	96%	0.00	0.00	96%
<b>TOTAL</b>		<b>1567.12</b>	<b>0</b>	<b>-4.40</b>	<b>0.00</b>	<b>0.43</b>	<b>1563.15</b>	<b>1562.99</b>	<b>100%</b>	<b>1487.88</b>	<b>0.16</b>	<b>100%</b>

### B.6.2.3 European Schools (MFF 5.1.2)

European Schools												
Official Position	Description	Initial budget	Carry-over from 2014	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
26 01 70 01	Office of the Secretary-General of the European Schools (Brussels)	8.99	0.00	0.00	0.98	0.00	9.97	9.97	100%	10.67	0.00	100%
26 01 70 02	Brussels I (Uccle)	21.70	0.00	0.00	4.09	0.00	25.78	25.78	100%	23.93	0.00	100%
26 01 70 03	Brussels II (Woluwe)	22.29	0.00	0.00	0.00	0.00	22.29	22.29	100%	23.18	0.00	100%
26 01 70 04	Brussels III (Ixelles)	21.98	0.00	0.00	-1.83	0.00	20.15	20.15	100%	21.08	0.00	100%
26 01 70 05	Brussels IV (Laeken)	14.65	0.00	0.00	-0.47	0.00	14.18	14.18	100%	11.94	0.00	100%
26 01 70 11	Luxembourg I	18.21	0.00	0.00	0.53	0.00	18.75	18.75	100%	18.56	0.00	100%
26 01 70 12	Luxembourg II	13.81	0.00	0.00	-0.11	0.00	13.71	13.71	100%	14.49	0.00	100%
26 01 70 21	Mol (BE)	5.25	0.00	0.00	0.30	0.00	5.55	5.55	100%	6.38	0.00	100%
26 01 70 22	Frankfurt am Main (DE)	5.73	0.00	0.00	3.45	0.00	9.18	9.18	100%	7.45	0.00	100%
26 01 70 23	Karlsruhe (DE)	3.06	0.00	0.00	-0.03	0.00	3.03	3.03	100%	3.35	0.00	100%
26 01 70 24	Munich (DE)	0.47	0.00	0.00	-0.05	0.03	0.45	0.45	100%	0.44	0.00	100%
26 01 70 25	Alicante (ES)	4.04	0.00	0.00	-3.55	6.90	7.40	7.40	100%	6.54	0.00	100%
26 01 70 26	Varese (IT)	10.02	0.00	0.00	-0.50	0.00	9.52	9.52	100%	9.40	0.00	100%
26 01 70 27	Bergen (NL)	4.46	0.00	0.00	-0.23	0.00	4.23	4.23	100%	4.30	0.00	100%
26 01 70 28	Culham (UK)	4.21	0.00	0.00	0.56	0.00	4.77	4.77	100%	5.50	0.00	100%
26 01 70 31	Union contribution to the Type 2 European Schools	0.57	1.89	0.00	0.00	7.31	9.77	8.81	90%	1.19	0.96	100%
<b>TOTAL</b>		<b>159.45</b>	<b>1.89</b>	<b>0</b>	<b>3.15</b>	<b>14.24</b>	<b>178.72</b>	<b>177.76</b>	<b>99%</b>	<b>168.40</b>	<b>0.96</b>	<b>100%</b>



### B.6.3 RAL Overview of Heading 5

CAT		RAL as at 01.01.2015	Payments on RAL	Commit- ments 2015	Payments on 2015 commitments	Decommit- ments 2015	RAL as at 31.12.2015	Evolution of the RAL (%)
1	Expenditure Re- lated to Staff in Active Employ- ment	0	0	2 046	2 046	0	0	-96%
2	External Staff Working within the Institutions	35	31	136	102	4	34	-2%
3	Other Manage- ment Expenditure of the Institutions	52	44	142	91	7	51	-2%
4	Expenditure re- lated to buildings	91	88	451	369	3	83	-9%
5	Expenditure re- lated to ICT	47	47	134	89	0	46	-4%
6	Representation Offices	6	5	48	41	1	7	8%
7	External Relations Delegations	0	0	32	32	0	0	-58%
8	Interinstitutional cooperation in the social sphere	8	6	20	12	1	9	12%
9	Other Specific Administrative Expenditure	22	12	56	42	10	14	-36%
10	Other Operational Expenditure	9	9	18	8	0	11	-15%
11	Offices	32	29	315	281	3	34	4%
12	Language services	8	7	60	53	0	8	-4%
13	Pensions	0	0	1 563	1 563	0	0	0%
14	European Schools	2	2	177	176	0	1	-66%
<b>TOTAL</b>		<b>313</b>	<b>282</b>	<b>5 200</b>	<b>4 905</b>	<b>30</b>	<b>295</b>	<b>-6%</b>

## B.7 Special Instruments

### B.7.1 Emergency Aid Reserve (EAR) (MFF 9.0.1)

Following amounts were mobilised in 2015 from the reserve: for commitments, EUR 84 million out of EUR 303 million budgeted and the totality of EUR 199 million of the reserve carried over from 2014, for payments the totality of the reserve or EUR 150 million.

Although transferred to article 23 02 01 *Delivery of rapid, effective and need-based humanitarian aid and food aid* in Heading 4, these amounts remain outside the Multiannual Financial Framework. The unused commitments of EUR 219 million were carried over to 2016.

### B.7.2 European Globalisation Adjustment Fund (EGF) (MFF 9.0.2)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	162	36	0	0	0	69	267	79	30%	64	69	40%
PA	25	36	0	-15	-3	69	113	78	70%	64	34	98%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	0	0	79	78		0		1	134%			

With transfers of EUR 43 million for commitments from the reserve, an amount of EUR 119 million remained un-mobilised. The table below shows the Budget Authority transfers 2015 related to the mobilisation of the European Globalisation Adjustment Fund reserve.

Transfer Ref.	Date of transmission to BA	Content	Amount EUR
DEC 02	22/01/15	EGF/2013/007 BE/Hainaut steel (Duferco-NLMK)	981 956
DEC 03	22/01/15	EGF/2014/011 BE/Caterpillar	1 222 854
DEC 04	22/01/15	EGF/2014/012 BE/ArcelorMittal	1 591 486
DEC 05	22/01/15	EGF/2014/014 DE/Aleo Solar	1 094 760
DEC 06	22/01/15	EGF/2013/009 PL/Zachem	115 205
DEC 07	22/01/15	EGF/2013/011 BE/Saint-Gobain Sekurit	1 339 928
DEC 08	03/02/15	EGF/2014/015 GR/Attica Publishing activities	3 746 700
DEC 09	03/02/15	EGF/2014/018 GR/Attica Broadcasting	5 046 000
DEC 10	06/02/15	EGF/2014/016 IE/Lufthansa Technik	2 490 758
DEC 11	23/02/15	EGF/2014/017 FR/Mory-Ducros	6 052 200
DEC 14	15/04/15	EGF/2015/000 TA - Technical Assistance	630 000
DEC 15	02/06/15	EGF/2015/001 FI/Broadcom	1 365 000
DEC 21	01/09/15	EGF/2015/002 DE/Adam Opel	6 958 623
DEC 22	01/09/15	EGF/2015/003 BE/Ford Genk	6 268 564
DEC 25	01/09/15	EGF/2015/004 IT/Alitalia	1 414 848
DEC 36	06/11/15	EGF/2015/006 IE/PWA International	442 293
DEC 39	06/11/15	EGF/2015/005 FI/Computer programming	2 623 200
<b>TOTAL of transfers</b>			<b>43 384 375</b>
<b>Unmobilised reserve</b>			<b>118 980 625</b>

### B.7.3 European Union Solidarity Fund (EUSF) – Member States (MFF 9.0.31)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	50	67	33	0	0	0	149	149	100%	0	0	100%
PA	117	0	33	0	0	0	149	149	100%	401	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	0	0	149	149		0		0	-			

Amending budget No 4/2015 was adopted in July 2015 on following grounds.

Disaster	Direct damage EUR millions	Applied regional disaster threshold EUR millions	Major disaster threshold EUR millions	Total cost of eligible operations EUR millions	2.5% of direct damage up to threshold (EUR)	Capping applied	Total amount of aid proposed (EUR)
ROMANIA spring flooding April-May 2014	167.9	~	783.7	145.5	4 198 175	No	4 198 175
ROMANIA south-western parts summer flooding late July-mid August 2014	171.9	157.2	783.7	94.0	4 297 775	No	4 297 775
BULGARIA	79.3	41.0	232.5	69.1	1 983 600	No	1 983 600
ITALY (period 09.10–18.11.2014 five Italian regions, namely Emilia-Romagna, Liguria, Lombardy, Piedmont and Tuscany)	2 241.1	1 832.9	3 183.6	434.3	56 026 300	No	56 026 300
<b>TOTAL</b>							<b>66 505 850</b>

### B.7.4 European Union Solidarity Fund (EUSF) – Countries Negotiating for Accession (MFF 9.0.32)

EUR millions

Implementation Table												
	Initial budget	Carry-over from 2014	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2015	Rate	Actual 2014	Carry-over to 2016	Rate without assigned revenue
CA	0	60	0	0	0	0	60	60	100%	0	0	100%
PA	60	0	0	0	0	0	60	60	100%	0	0	100%
	RAL as at 01.01.2015	Payments on RAL	Commitments 2015	Payments on 2015 commitments		Decommitments 2015		RAL as at 31.12.2015	Evolution of the RAL (%)			
RAL	0	0	60	60		0		0	-			

The commitment appropriations carried over from 2014 concerned Serbia (floods in May 2014).



## PART C – Own Resources



## C.1 Budget Implementation Table

EUR

Own resources related to the financial year 2015								
Title	Chapter	Budget Heading	Budget 2015 Final <sup>1</sup>	Revenue 2015 <sup>2</sup>	Revenue 2014	Difference Final Budget V.s. Revenue	Revenue as % of budget	Revenue variation as % (2015/2014)
			(1)	(2)	(3)	(4)=(2)-(1)	(5)=(2)/(1)	(6)=(2-3)/(3)
1		Own resources						
1 1		Levies and other duties in the sugar sector	124 700 000	123 717 167	-69 020 283	-982 833	99.21%	-279.25%
1 2		Custom duties	18 634 700 000	18 606 636 771	16 498 505 402	-28 063 229	99.85%	12.78%
1 3		Own resources accruing from VAT	18 023 353 946	18 268 893 143	17 746 098 141	245 539 197	101.36%	2.95%
1 4		own resources based on GNI	92 884 369 728	94 008 966 507	94 863 129 955	1 124 596 779	101.21%	-0.90%
1 5		Correction of budgetary imbalances granted to UK	0	-270 185 340	-172 034 533	-270 185 340	-	57.05%
1 6		Gross reduction in the annual GNI-based contribution granted to NL and SE	p.m.	0	0	0	-	-
<b>TOTAL</b>			<b>129 667 123 674</b>	<b>130 738 028 248</b>	<b>128 866 678 682</b>	<b>1 070 904 574</b>	<b>100.83%</b>	<b>1.45%</b>
1 The figures in this column correspond to those in the 2015 budget (OJ L 69, 13.3.2015) plus Amending Budgets No 1/2015 to No 8/2015.								
2 Provisional amounts.								

## C.2 Legal Basis

The basic rules of the system of the European Unions' own resources are laid down in Council Decision 2007/436/EC, Euratom. A new Council Decision 2014/335/EU, Euratom has been adopted for the 2014-2020 period. This Decision will enter into force after it has been ratified by all Member States according to their constitutional rules (expected 2016). Until then, the Decision 2007/436 remains valid. The retroactive effects (the Decision 2014/335 will apply from 1 January 2014) will be taken into account in the budgetary year when the Decision will enter into force.

Own resources are budgeted in Title 1 of the General Statement of Revenue<sup>3</sup> (see also the table above) on the basis of a set of forecast data (see next section). The breakdown of the total amount of own resources by type of own resource and by Member State results from the application of the rules laid down in the Council Decision on own resources and its implementing regulations. According to the Decision the total amount of own resources cannot exceed 1.23% of the gross national income (GNI) of the EU.

Own resources can be divided into the following categories:

- traditional own resources (customs duties and sugar levies)
- the VAT based resource

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

- 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 specific mechanism for correcting budgetary imbalances in favour of the United Kingdom (the 'UK correction') is also part of the own resources system.

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

The data necessary for establishing the budgetary forecast of own resources is discussed and adopted at the annual forecasting meeting of the Advisory Committee on Own Resources (ACOR)<sup>4</sup>. Representatives of the Commission and of Member States participate in the meeting.

The discussions concern the forecasts for the VAT and GNI bases and traditional own resources (customs duties and sugar levies). Furthermore, the Commission presents the results of its calculations of the UK correction, which is also a necessary element for establishing the own resources forecast. Both the forecasts for the draft budget 2016, as well as the updated forecasts for the year 2015 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 2015 own resources forecast were approved at the ACOR forecasts meeting of 19 May 2015 and budgeted in the Amending Budget No 6/2015. The Amending Budget no 8/2015 updated the budget forecast for traditional own resources a second time on the basis of the trend in actual execution.

### **C.4 The Process of Adopting the Budget**

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

The amount of expenditure in the adopted budget, signed by the President of the European Parliament on 17 December 2014, was fixed at EUR 141 214 million, which was EUR 923 million lower than the EUR 142 137 million in the draft budget, presented by the Commission in June 2014. 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.

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<sup>4</sup> The ACOR is set up by Council Regulation No 1150/2000 of 22 May 2000 (Title VIII).



## Budgetary adjustments

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

In 2015, altogether 8 Amending budgets were adopted. Their impact on the revenue side of the 2015 budget is indicated in the next table.

Amending Budgets in 2015 (in EUR)						
Budget	Date of Adoption	Main Subject	Total Revenue 2015	Difference with previous Budget	Total amount of Own Resources	Difference with previous Budget
Budget 2015	17/12/2014	Final adoption budget 2015	141 214 040 563		139 638 543 006	
AB 1/2015	28/04/2015	<p>A revision of the ceiling for commitments of various headings, which was necessary to properly implement the 2015 budget in line with the revision of the MFF. The Amending budget was budgetary neutral. The main elements included were the following:</p> <ul style="list-style-type: none"> <li>- An increase of EUR 16 476.4 million in commitment appropriations for the various Funds under shared management under sub-Heading 1b, Heading 2 and Heading 3.</li> <li>- An increase of EUR 2.5 million for the Instrument for Pre-accession Assistance (IPA II) under Heading 4, to preserve the similar treatment between contributions from Heading 4 and Heading 1b to the European Regional Development Fund (ERDF) – European territorial cooperation (ETC) programmes.</li> </ul>	141 214 040 563	0	139 638 543 006	0
AB 2/2015	07/07/2015	<p>A number of technical adjustments to the budget structure, which were necessary to properly implement the 2015 budget in line with the establishment of EFSI (European Fund for Strategic Investments). The Amending budget was budgetary neutral. The main elements included were the following:</p> <ul style="list-style-type: none"> <li>- Three new budget articles created to accommodate the budgetary implications of the establishment of the EFSI.</li> <li>- An amount of EUR 1 350 million in commitment appropriations redeployed to the new budget article (01 04 05) to provision the EFSI guarantee fund for the year 2015.</li> <li>- A reallocation of EUR 10 million in both commitment and payment appropriations from the ITER budget item 08 04 01 02 to the new budget article 01 04 06 as contribution from the general budget of the Union to the financing of the European Investment Advisory Hub (EIAH).</li> </ul>	141 214 040 563	0	139 638 543 006	0

AB 3/2015	07/07/2015	Budgeting the surplus resulting from the implementation of the budget year 2014, amounting to EUR 1 434.6 million.	141 214 040 563	0	138 203 985 298	-1 434 557 708
AB 4/2015	07/07/2015	The mobilisation of the European Union Solidarity Fund (EUSF) for an amount of EUR 66.5 million in commitment and payment appropriations. The mobilisation relates to two floods in Romania, one in Bulgaria and one in Italy.	141 280 546 413	66 505 850	138 270 491 148	66 505 850
AB 5/2015	07/07/2015	A net increase of EUR 75.8 million in commitment appropriations and a redeployment of payment appropriations amounting to EUR 69.6 million to reinforce the Union's resources to manage migration and refugee flows, further to the recent developments in the Southern Mediterranean, in particular through additional appropriations for the FRONTEX agency, the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF).	141 280 546 413	0	138 270 491 148	0
AB 6/2015	14/10/2015	<ul style="list-style-type: none"> <li>- A 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.</li> <li>- The creation of two new budget items 21 01 04 08 and 22 01 04 03 — Support expenditure for trust funds managed by the European Commission. These items are intended to receive compensation for management costs related to the European Union trust funds for external action, in accordance with Article 187(7) of the Financial Regulation.</li> <li>- An amendment of the establishment plan of the BEREC Office, without incurring any changes to the overall budget or the total number of posts.</li> </ul>	141 280 546 413	0	138 270 491 148	0

AB 7/2015	14/10/2015	<ul style="list-style-type: none"> <li>- A reinforcement of emergency assistance provided under the Asylum, Migration and Integration Fund (AMIF) and the Internal Security Fund (ISF), for a total amount of EUR 100 million in commitment appropriations.</li> <li>- The reinforcement requested for the Asylum, Migration and Integration Fund (AMIF), the Internal Security Fund (ISF), and Humanitarian Aid was partly offset by redeployment of EUR 70.5 million in commitment appropriations and EUR 57.0 million in payment appropriations available in the budget.</li> <li>- An increase in the number of establishment plan posts for FRONTEX (+60 posts), EASO (+ 30) and EUROPOL (+ 30) to increase their capacity on the ground. The related reinforcement of salary expenditure amounts to EUR 1.3 million in commitment and payment appropriations for the three agencies combined.</li> <li>- Additional funding for the European Neighbourhood Instrument (EUR 300 million in commitment appropriations), so that the EU Regional Trust Fund in response to the Syrian crisis ('Madad Fund') can reach at least EUR 500 million.</li> <li>- An increase in payment appropriations for Humanitarian Aid of EUR 55.7 million through redeployment.</li> <li>- Overall, the additional measures proposed led to a net increase in the level of commitment appropriations of EUR 330.7 million, while the level of payment appropriations remained unchanged.</li> </ul>	141 280 546 413	0	138 270 491 148	0
AB 8/2015	25/11/2015	<ul style="list-style-type: none"> <li>- An upward revision of EUR 800 million of the forecast of Traditional Own Resources (customs duties);</li> <li>- The budgeting of the remainder of the 2014 VAT and GNI own resources balances amounting to EUR 5 700 million;</li> <li>- The budgeting of the 2015 VAT and GNI own resources balances amounting to EUR 1 400 million;</li> <li>- An update of the forecast for other revenue of EUR 1 470 million, mainly arising from interest and fines;</li> <li>- A reduction of EUR 123 474 in both commitment and payment appropriations in the budget of the European Data Protection Supervisor.</li> </ul>	141 280 422 939	-123 474	129 667 123 674	-8 603 367 474

## C.5. Budget Forecasts Tables 2015 versus 2014

EUR

Own resources related to the financial year 2015							
Title Chapter	Budget Heading	Budget 2015		Budget 2014	Final budget vs. Initial budget	Variation as % (2015)	Variation as % (2015/2014)
		Initial	Final <sup>1</sup>	Final <sup>2</sup>			
		(1)	(2)	(3)			
1	Own resources						
11	Levies and other duties in the sugar sector	124 700 000	124 700 000	-89 500 000	0	0.00%	-239.33%
12	Custom duties	16 701 200 000	18 634 700 000	16 174 100 000	1 933 500 000	11.58%	15.21%
13	Own resources accruing from VAT	18 264 479 250	18 023 353 946	17 689 735 350	-241 125 304	-1.32%	1.89%
14	Own resources based on GNI	104 548 163 756	92 884 369 728	94 613 600 163	-11 663 794 028	-11.16%	-1.83%
15	Correction of budgetary imbalances granted to UK	0	0	0	0	-	-
16	Gross reduction in the annual GNI-based contribution granted to the NL and SE	p.m.	p.m.	0	0	-	-
<b>TOTAL</b>		<b>139 638 543 006</b>	<b>129 667 123 674</b>	<b>128 387 935 513</b>	<b>-9 971 419 332</b>	<b>-7.14%</b>	<b>1.00%</b>
1 The figures of the final budget correspond to those of the Amending Budget No 8/2015.							
2 The figures of the final budget correspond to those of the Amending Budget No 7/2014.							

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

EUR

Member State	Initial Budget 2015	Final Budget 2015 <sup>(1)</sup>
Belgium	5 326 692 800	5 253 508 666
Bulgaria	461 700 649	423 741 883
Czech Republic	1 509 719 745	1 464 773 246
Denmark	2 875 983 152	2 612 131 069
Germany	30 243 199 608	27 691 817 326
Estonia	214 068 080	196 921 086
Ireland	1 650 142 754	1 654 049 715
Greece	1 831 669 791	1 633 905 975
Spain	11 148 112 107	10 447 294 190
France	22 459 706 357	20 387 791 434
Croatia	452 951 907	409 747 518
Italy	16 499 419 001	14 899 292 178

Cyprus	167 803 854	164 540 042
Latvia	266 119 863	233 822 557
Lithuania	405 503 303	378 410 608
Luxembourg	333 774 893	277 243 802
Hungary	1 022 074 173	998 561 504
Malta	80 474 017	82 825 859
Netherlands	7 764 475 612	7 477 867 360
Austria	3 179 309 152	2 817 076 950
Poland	4 294 231 160	3 915 416 361
Portugal	1 741 812 959	1 617 694 500
Romania	1 533 805 587	1 398 739 932
Slovenia	407 165 684	389 298 341
Slovak Republic	786 175 931	716 732 901
Finland	2 068 567 838	1 844 271 089
Sweden	4 487 760 796	3 980 940 621
United Kingdom	16 426 122 233	16 298 706 961
<b>TOTAL</b>	<b>139 638 543 006</b>	<b>129 667 123 674</b>
(1) The figures of the final budget are those of the Amending Budget No 8/2015		

## C.7 Implementation of Own Resources

The custom duties collected amounted to 99.85% of the amounts forecasted. The budgetary estimates were modified by the Amending Budgets No 6/2015 and 8/2015 (they were increased by EUR 1 133.5 million and by EUR 800 million respectively). These adjustments were based on the new macroeconomic forecasts of spring 2015 and on the evolution of the customs duties collection over the first 9 months of 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 10 (3) of Regulation No 1150/2000) and the rates in force at the time when the Member States (not part of the EMU) actually made their payments. The changes in the exchange rates during 2015 had a positive impact of EUR 245.5 million and EUR 1 124.6 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 negative amount of EUR 270 million was registered. This was caused by differences in the exchange rates similar to those for the VAT/GNI resources.



## ANNEXES





## Annex I – Summary Information on 2015 Transfers of Appropriations

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 01	01 01 02 01	5	N	External personnel in the 'Economic and financial affairs' policy area	-292 800		-292 800
DEC 01	01 01 02 11	5	N	Other management expenditure in the 'Economic and financial affairs' policy area	-324 113		-324 113
DEC 01	02 01 02 01	5	N	External personnel in the 'Enterprise and industry' policy area	2 131 044		2 131 044
DEC 01	02 01 02 11	5	N	Other management expenditure in the 'Enterprise and industry' policy area	1 333 516		1 333 516
DEC 01	04 01 02 01	5	N	External personnel in the 'Employment, social affairs and inclusion' policy area	776 424		776 424
DEC 01	04 01 02 11	5	N	Other management expenditure in the 'Employment, social affairs and inclusion' policy area	940 480		940 480
DEC 01	07 01 02 01	5	N	External personnel in the 'Environment' policy area	-89 988		-89 988
DEC 01	07 01 02 11	5	N	Other management expenditure in the 'Environment' policy area	-66 000		-66 000
DEC 01	09 01 02 01	5	N	External personnel in the 'Communications networks, content and technology' policy area	330 216		330 216
DEC 01	09 01 02 11	5	N	Other management expenditure in the 'Communications networks, content and technology' policy area	225 294		225 294
DEC 01	12 01 02 01	5	N	External personnel in the 'Internal market and services' policy area	-2 436 906		-2 436 906
DEC 01	12 01 02 11	5	N	Other management expenditure in the 'Internal market and services' policy area	-961 730		-961 730
DEC 01	13 01 02 01	5	N	External personnel in the 'Regional and urban policy' policy area	265 908		265 908
DEC 01	13 01 02 11	5	N	Other management expenditure in the 'Regional and urban policy' policy area	90 650		90 650
DEC 01	15 01 02 01	5	N	External personnel in the 'Education and culture' policy area	-512 364		-512 364

DEC 01	15 01 02 11	5	N	Other management expenditure in the 'Education and culture' policy area	-947 500		-947 500
DEC 01	16 01 02 01	5	N	External personnel of the Directorate-General for Communication: Headquarters	-89 988		-89 988
DEC 01	16 01 02 11	5	N	Other management expenditure of the Directorate-General for Communication: Headquarters	-121 000		-121 000
DEC 01	17 01 02 01	5	N	External personnel in the 'Health and consumer protection' policy area	-1 091 412		-1 091 412
DEC 01	17 01 02 11	5	N	Other management expenditure in the 'Health and consumer protection' policy area	-814 000		-814 000
DEC 01	18 01 02 01	5	N	External personnel in the 'Home affairs' policy area	199 392		199 392
DEC 01	18 01 02 11	5	N	Other management expenditure in the 'Home affairs' policy area	139 462		139 462
DEC 01	21 01 02 11	5	N	Other management expenditure of the Directorate-General for Development and Cooperation -- EuropeAid	-353 350		-353 350
DEC 01	22 01 02 01	5	N	External personnel of the Directorate-General for Enlargement	-265 908		-265 908
DEC 01	22 01 02 11	5	N	Other management expenditure of the Directorate-General for Enlargement	262 700		262 700
DEC 01	27 01 02 09	5	N	External personnel -- Non-decentralised management	-102		-102
DEC 01	33 01 02 01	5	N	External personnel in the 'Justice' policy area	-55 980		-55 980
DEC 01	33 01 02 01	5	N	External personnel in the 'Justice' policy area	1 132 464		1 132 464
DEC 01	33 01 02 11	5	N	Other management expenditure in the 'Justice' policy area	595 591		595 591
<b>DEC 01 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 02	04 04 51	9	N	Completion of the European Globalisation Adjustment Fund (2007 to 2013)	981 956		
DEC 02	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-981 956		
<b>DEC 02 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 03	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation	1 222 854		
DEC 03	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-1 222 854		
<b>DEC 03 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 04	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation	1 591 486		
DEC 04	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-1 591 486		
<b>DEC 04 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 05	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation	1 094 760		
DEC 05	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-1 094 760		
<b>DEC 05 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 06	04 04 51	9	N	Completion of the European Globalisation Adjustment Fund (2007 to 2013)	115 205		
DEC 06	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-115 205		
<b>DEC 06 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 07	04 04 51	9		Completion of the European Globalisation Adjustment Fund (2007 to 2013)	1 339 928		
DEC 07	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-1 339 928		
<b>DEC 07 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 08	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation	3 746 700		
DEC 08	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-3 746 700		
<b>DEC 08 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 09	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation	5 046 000		
DEC 09	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-5 046 000		
<b>DEC 09 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 10	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation	2 490 758		
DEC 10	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-2 490 758		
<b>DEC 10 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 11	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation	6 052 200		
DEC 11	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-6 052 200		
<b>DEC 11 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 12	11 03 01	2	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	1 566 250		1 566 250
DEC 12	40 02 41	2	Y	Reserves for financial interventions/differentiated appropriations	-1 566 250		-1 566 250
<b>DEC 12 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 13	11 03 01	2	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	1 100 000		825 000
DEC 13	40 02 41	2	Y	Reserves for financial interventions/differentiated appropriations	-1 100 000		-825 000
<b>DEC 13 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 14	04 01 04 04	9	N	Support expenditure for European Globalisation Adjustment Fund	630 000		630 000
DEC 14	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation			-630 000
DEC 14	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-630 000		
<b>DEC 14 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 15	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation	1 365 000		
DEC 15	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-1 365 000		
<b>DEC 15 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 16	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		40 000 000	40 000 000
DEC 16	40 02 42	9	Y	Emergency aid reserve		-40 000 000	-40 000 000
<b>DEC 16 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 17	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		15 000 000	15 000 000
DEC 17	40 02 42	9	Y	Emergency aid reserve		-15 000 000	-15 000 000
<b>DEC 17 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 18	11 03 01	2	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	146 715		146 715
DEC 18	40 02 41	2	Y	Reserves for financial interventions/differentiated appropriations	-146 715		-146 715
<b>DEC 18 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 19	01 01 02 01	5	N	External personnel in the 'Economic and financial affairs' policy area	316 894		316 894
DEC 19	02 01 02 01	5	N	External personnel in the 'Enterprise and industry' policy area	364 348		364 348
DEC 19	02 01 02 11	5	N	Other management expenditure in the 'Enterprise and industry' policy area	81 026		81 026
DEC 19	03 01 02 01	5	N	External personnel in the 'Competition' policy area	-66 780		-66 780
DEC 19	03 01 02 11	5	N	Other management expenditure in the 'Competition' policy area	-1 130 000		-1 130 000
DEC 19	04 01 02 01	5	N	external personnel in the 'Employment, social affairs and inclusion' policy area	27 601		27 601
DEC 19	05 01 02 11	5	N	Other management expenditure in the 'Agriculture and rural development' policy area	-119 960		-119 960
DEC 19	06 01 02 11	5	N	Other management expenditure in the 'Mobility and transport' policy area	441 000		441 000
DEC 19	07 01 02 01	5	N	External personnel in the 'Environment' policy area	148 997		148 997
DEC 19	07 01 02 11	5	N	Other management expenditure in the 'Environment' policy area	100 000		100 000
DEC 19	09 01 02 11	5	N	Other management expenditure in the 'Communications networks, content and technology' policy area	18 046		18 046
DEC 19	11 01 02 01	5	N	External personnel in the 'Maritime affairs and fisheries' policy area	162 500		162 500
DEC 19	11 01 02 11	5	N	Other management expenditure in the 'Maritime affairs and fisheries' policy area	75 000		75 000
DEC 19	12 01 02 01	5	N	External personnel in the 'Internal market and services' policy area	-270 474		-270 474
DEC 19	14 01 02 11	5	N	Other management expenditure in the 'Taxation and customs union' policy area	-28 000		-28 000
DEC 19	15 01 02 01	5	N	External personnel in the 'Education and culture' policy area	105 010		105 010
DEC 19	15 01 02 11	5	N	Other management expenditure in the 'Education and culture' policy area	98 000		98 000



DEC 19	16 01 02 01	5	N	External personnel of the Directorate-General for Communication: Headquarters	61 985	61 985
DEC 19	16 01 02 11	5	N	Other management expenditure of the Directorate-General for Communication: Headquarters	677 000	677 000
DEC 19	17 01 02 11	5	N	Other management expenditure in the 'Health and consumer protection' policy area	-50 000	-50 000
DEC 19	18 01 02 01	5	N	External personnel in the 'Home affairs' policy area	372 740	372 740
DEC 19	18 01 02 11	5	N	Other management expenditure in the 'Home affairs' policy area	26 239	26 239
DEC 19	20 01 02 01	5	N	External personnel of the Directorate-General for Trade	101 684	101 684
DEC 19	21 01 02 11	5	N	Other management expenditure of the Directorate-General for Development and Cooperation -- EuropeAid	-691 143	-691 143
DEC 19	22 01 02 01	5	N	External personnel of the Directorate-General for Enlargement	126 382	126 382
DEC 19	22 01 02 11	5	N	Other management expenditure of the Directorate-General for Enlargement	1 025 000	1 025 000
DEC 19	23 01 02 01	5	N	External personnel in the 'Humanitarian aid and civil protection' policy area	327 285	327 285
DEC 19	23 01 02 11	5	N	Other management expenditure in the 'Humanitarian aid and civil protection' policy area	32 500	32 500
DEC 19	25 01 02 01	5	N	External personnel of the 'Commission's policy coordination and legal advice' policy area	-169 341	-169 341
DEC 19	25 01 02 01	5	N	External personnel of the 'Commission's policy coordination and legal advice' policy area	29 348	29 348
DEC 19	25 01 02 11	5	N	Other management expenditure of the 'Commission's policy coordination and legal advice' policy area	-23 000	-23 000
DEC 19	25 01 02 11	5	N	Other management expenditure of the 'Commission's policy coordination and legal advice' policy area	681 894	681 894
DEC 19	26 01 02 01	5	N	External personnel in the 'Commission's administration' policy area	174 132	174 132
DEC 19	26 01 02 11	5	N	Other management expenditure in the 'Commission's administration' policy area	1 043 169	1 043 169

DEC 19	26 01 03	5	N	Expenditure related to information and communication technology equipment and services of the 'Commission's administration' policy area	1 000 000		1 000 000
DEC 19	27 01 02 09	5	N	External personnel -- Non-decentralised management	-2 823 042		-2 823 042
DEC 19	27 01 02 11	5	N	Other management expenditure of the Directorate-General for Budget	17 900		17 900
DEC 19	27 01 02 19	5	N	Other management expenditure -- Non-decentralised management	-3 094 400		-3 094 400
DEC 19	28 01 02 11	5	N	Other management expenditure in the 'Audit' policy area	92 600		92 600
DEC 19	29 01 02 01	5	N	External personnel in the 'Statistics' policy area	289 250		289 250
DEC 19	29 01 02 11	5	N	Other management expenditure in the 'Statistics' policy area	-60 000		-60 000
DEC 19	31 01 02 11	5	N	Other management expenditure in the 'Language services' policy area	79 032		79 032
DEC 19	32 01 02 01	5	N	External personnel in the 'Energy' policy area	221 277		221 277
DEC 19	33 01 02 01	5	N	External personnel in the 'Justice' policy area	98 301		98 301
DEC 19	33 01 02 11	5	N	Other management expenditure in the 'Justice' policy area	10 000		10 000
DEC 19	34 01 02 11	5	N	Other management expenditure in the 'Climate action' policy area	100 000		100 000
<b>DEC 19 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFJ heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 20	11 03 01	2	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	10 938 000		10 938 000
DEC 20	40 02 41	2	Y	Reserves for financial interventions/ differentiated appropriations	-10 938 000		-10 938 000
<b>DEC 20 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 21	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation	6 958 623		
DEC 21	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-6 958 623		
<b>DEC 21 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 22	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation	6 268 564		
DEC 22	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-6 268 564		
<b>DEC 22 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 23	21 02 51 04	4	N	Food security			9 500 000
DEC 23	21 02 51 05	4	N	Non-State actors in development			3 000 000
DEC 23	21 02 51 06	4	N	Environment and sustainable management of natural resources, including energy			3 000 000
DEC 23	21 08 01	4	N	Evaluation of the results of Union aid and follow-up and audit measures			-10 000 000
DEC 23	21 09 51 01	4	N	Asia			-2 500 000
DEC 23	21 09 51 02	4	N	Latin America			-3 000 000
<b>DEC 23 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 24	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		50 000 000	50 000 000
DEC 24	40 02 42	9	Y	Emergency aid reserve		-50 000 000	-50 000 000
<b>DEC 24 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 25	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation	1 414 848		
DEC 25	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-1 414 848		
<b>DEC 25 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 26	01 03 02	4	N	Macro-financial assistance	-15 000 000		-15 000 000
DEC 26	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	15 000 000		15 000 000
<b>DEC 26 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 27	01 03 02	4	N	Macro-financial assistance	-20 000 000		-19 000 000
DEC 27	21 03 01 04	4	N	Support to peace process and financial assistance to Palestine and to the United Nations Relief and Works Agency for Palestine Refugees (UNRWA)	20 000 000		19 000 000
<b>DEC 27 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 28	01 03 02	4	N	Macro-financial assistance	-42 455 000		-1 688 254
DEC 28	21 03 01 03	4	N	Mediterranean countries - Confidence building, security and the prevention and settlement of conflicts	30 000 000		
DEC 28	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	12 455 000	2 545 000	15 000 000
DEC 28	40 02 42	9	Y	Emergency aid reserve		-2 545 000	-13 311 746
<b>DEC 28 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 29	02 05 01	1a	N	Developing and providing global satellite-based radio navigation infrastructures and services (Galileo) by 2020			-53 000 000
DEC 29	04 03 01 08	1a	N	Industrial relations and social dialogue			4 500 000
DEC 29	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation			-14 500 000
DEC 29	04 05 51	4	N	Completion of actions (prior to 2014) -- Instrument for Pre-Accession Assistance -- Human resources development			-10 000 000
DEC 29	05 02 10 02	2	N	Promotion measures -- Direct payments by the Union			-504 585
DEC 29	05 05 02	4	N	Instrument for Pre-accession Assistance for Rural Development (IPARD) -- Completion of the programme (2007 to 2013)			10 000 000
DEC 29	05 06 01	4	N	International agricultural agreements			-312 636
DEC 29	05 08 01	2	N	Farm Accountancy Data Network (FADN)			1 592 035
DEC 29	06 02 01 05	1a	N	Creating an environment more conducive to private investment for transport infrastructure projects			-43 657 683
DEC 29	06 02 51	1a	N	Completion of trans-European networks programme			-32 354 779

DEC 29	07 02 01	2	N	Contributing to a greener and more resource-efficient economy and to the development and implementation of Union environmental policy and legislation	2 300 000
DEC 29	07 02 02	2	N	Halting and reversing biodiversity loss	7 100 000
DEC 29	07 02 03	2	N	Supporting better environmental governance and information at all levels	6 200 000
DEC 29	08 04 01 02	1a	N	Construction, operation and exploitation of the ITER facilities -- European Joint Undertaking for ITER -- Fusion for Energy (F4E)	-13 126 562
DEC 29	08 04 51	1a	N	Completion of European Joint Undertaking for ITER -- Fusion for Energy (F4E) (2007 to 2013)	-96 873 438
DEC 29	09 02 77 02	3	N	Pilot project -- Implementation of the Media Pluralism Monitoring Tool	-260 168
DEC 29	09 02 77 03	3	N	Pilot project -- European Centre for Press and Media Freedom	-161 041
DEC 29	09 02 77 04	3	N	Preparatory action -- European Centre for Press and Media Freedom	-272 432
DEC 29	09 03 01	1a	N	Preparing broadband projects for public and/or private financing	-1 477 176
DEC 29	09 03 02	1a	N	Creating an environment more conducive to private investment for telecommunication infrastructure projects -- CEF Broadband	-35 799 319
DEC 29	09 03 03	1a	N	Promoting interoperability, sustainable deployment, operation and upgrading of trans-European digital service infrastructures, as well as coordination at European level	-8 026 115
DEC 29	09 04 02 01	1a	N	Leadership in information and communications technology	26 447 229
DEC 29	09 04 51	1a	N	Completion of the Seventh Framework Programme (2007 to 2013)	19 549 022
DEC 29	10 05 01	1a	N	Decommissioning of Euratom obsolete nuclear facilities and final disposal of wastes	-1 400 000
DEC 29	11 06 61	2	N	Fostering the development and implementation of the Union's Integrated Maritime Policy	-5 748 000
DEC 29	11 06 62 02	2	N	Control and enforcement	-13 000 000
DEC 29	11 06 62 04	2	N	Governance and communication	-1 750 000
DEC 29	11 06 62 05	2	N	Market intelligence	-1 210 729

DEC 29	14 02 01	1a	N	Supporting the functioning and modernization of the customs union	9 000 000
DEC 29	14 03 01	1a	N	Improving the proper functioning of the taxation systems	4 000 000
DEC 29	14 04 01	1a	N	Implementation and development of the internal market	500 000
DEC 29	15 02 01 01	1a	N	Promoting excellence and cooperation in the European education and training area and its relevance to the labour market	150 000 000
DEC 29	15 02 01 02	1a	N	Promoting excellence and cooperation in the European youth area and the participation of young people in European democratic life	20 000 000
DEC 29	16 03 02 02	5	N	Operation of radio and television studios and audiovisual equipment	500 000
DEC 29	16 03 02 03	3	N	Online and written information and communication tools	2 500 000
DEC 29	16 03 02 04	5	N	General report and other publications	250 000
DEC 29	16 03 02 05	3	N	Public opinion analysis	1 000 000
DEC 29	17 03 01	3	N	Encouraging innovation in healthcare and increasing the sustainability of health systems, improving the health of Union citizens and protecting them from cross-border health threats	-2 700 000
DEC 29	17 03 51	3	N	Completion of public health programmes	-3 100 000
DEC 29	17 03 77 11	2	N	Preparatory action -- Fruit and vegetable consumption	-225 000
DEC 29	17 03 77 12	2	N	Pilot project -- Reducing health inequalities: building expertise and evaluation of actions	-450 000
DEC 29	17 03 77 13	2	N	Pilot project -- Developing evidence based strategies to improve the health of isolated and vulnerable persons	-300 000
DEC 29	17 03 77 14	2	N	Preparatory action -- Healthy diet: early years and ageing population	-150 000
DEC 29	17 03 77 16	3	N	Pilot project -- The Effect of Differing Kidney Disease Treatment Modalities and Organ Donation and Transplantation Practices on Health Expenditure and Patient Outcomes	-500 000
DEC 29	17 03 77 17	3	N	Pilot project -- Platform for the strengthening of organ donation in the field of the European Union and neighbouring countries: EUDONORG2015-2016	-300 000

DEC 29	17 03 77 18	3	N	Pilot project -- Reducing health inequalities experienced by LGBTI people	-225 000
DEC 29	17 03 77 19	3	N	Pilot project -- Access to healthcare for people in rural areas	-168 595
DEC 29	17 04 01	3	N	Ensuring a higher animal health status and high level of protection of animals in the Union	-3 100 000
DEC 29	17 04 02	3	N	Ensuring timely detection of harmful organisms for plants and their eradication	-7 087 774
DEC 29	17 04 51	3	N	Completion of previous measures in food and feed safety, animal health, animal welfare and plant health	-2 188 000
DEC 29	18 02 01 01	3	N	Support of border management and a common visa policy to facilitate legitimate travel	11 000 000
DEC 29	18 02 51	3	N	Completion of operations and programmes in the field of external borders, security and safeguarding liberties	41 000 000
DEC 29	18 03 01 02	3	N	Supporting legal migration to the Union and promoting the effective integration of third-country nationals and enhancing fair and effective return strategies	7 000 000
DEC 29	18 03 51	3	N	Completion of operations and programmes in the field of return, refugees and migration flows	30 000 000
DEC 29	19 02 01	4	N	Response to crisis and emerging crisis	10 000 000
DEC 29	19 05 01	4	N	Cooperation with third countries to advance and promote Union and mutual interests	-10 000 000
DEC 29	20 02 01	4	N	External trade relations, including access to the markets of third countries	-3 500 000
DEC 29	20 02 03	4	N	Aid for trade -- Multilateral initiatives	-3 500 000
DEC 29	21 02 51 04	4	N	Food security	50 000 000
DEC 29	21 02 51 06	4	N	Environment and sustainable management of natural resources, including energy	7 342 826
DEC 29	23 03 01 02	4	N	Disaster prevention and preparedness in third countries	-200 000
DEC 29	23 03 51	3	N	Completion of programmes and actions in the field of civil protection within the Union (prior to 2014)	-500 000



DEC 29	23 04 01	4	N	EU Aid Volunteers initiative -- Strengthening the Union's capacity to respond to humanitarian crises	-7 100 000
DEC 29	23 04 77 01	4	N	Preparatory action -- European Voluntary Humanitarian Aid Corps	-500 000
DEC 29	24 03 01	1a	N	Protecting the euro banknotes and coins against counterfeiting and related fraud	200 000
DEC 29	26 03 01 01	1a	N	Interoperability solutions for European public administrations	2 000 000
DEC 29	26 03 77 03	5	N	Pilot project -- PublicAccess.eu - Online platform for the proactive publication of EU Institutions unclassified documents	-150 000
DEC 29	26 03 77 05	5	N	Pilot project -- Promoting Linked Open Data, Free Software and civil society participation in law-making throughout the EU (AT4AM/LEOS LOD and FS-integration)	-50 000
DEC 29	32 02 01 04	1a	N	Creating an environment more conducive to private investment for energy projects	-19 952 080
DEC 29	33 02 51	3	N	Completion of actions in the field of rights and citizenship and equality	-4 000 000
DEC 29	33 03 51	3	N	Completion of actions in the field of drugs prevention and information and justice	-5 000 000
DEC 29	34 02 01	2	N	Reducing Union greenhouse gas emissions	-5 000 000
DEC 29	34 02 02	2	N	Increasing the resilience of the Union to climate change	-10 600 000
<b>DEC 29 balance</b>					<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 30	16 03 02 03	3	N	Online and written information and communication tools	910 000		
DEC 30	17 04 04	3	N	Fund for emergency measures related to animal and plant health	-910 000		
<b>DEC 30 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 31	02 03 03	1a	N	European Chemicals Agency -- Chemicals legislation	-7 800 000		
DEC 31	26 02 01	1a	N	Procedures for awarding and advertising public supply, works and service contracts	-1 000 000		
DEC 31	02 02 02	1a	N	Improving access to finance for small and middle-sized enterprises (SMEs) in the form of equity and debt	8 800 000		
<b>DEC 31 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 32	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	83 622 134	91 377 866	14 264 000
DEC 32	23 04 01	4	N	EU Aid Volunteers initiative -- Strengthening the Union's capacity to respond to humanitarian crises			-1 465 000
DEC 32	40 02 42	9	Y	Emergency aid reserve	-83 622 134	-91 377 866	-12 799 000
<b>DEC 32 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 33	19 02 01	4	N	Response to crisis and emerging crisis	10 000 000		
DEC 33	19 04 01	4	N	Improving the reliability of electoral processes, in particular by means of election observation missions	-10 000 000		
<b>DEC 33 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 34	11 03 01	2	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	59 840 000		55 357 500
DEC 34	40 02 41	2	Y	Reserves for financial interventions/differentiated appropriations	-59 840 000		-55 357 500
<b>DEC 34 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 35	02 01 04 03	1a	N	Support expenditure for European satellite navigation programmes	-1 300 000		-1 300 000
DEC 35	02 01 05 01	1a	N	Expenditure related to officials and temporary staff implementing research and innovation programmes -- Horizon 2020	-1 000 000		-1 000 000
DEC 35	02 01 05 03	1a	N	Other management expenditure# for research and innovation programmes -- Horizon 2020	-1 000 000		-1 000 000
DEC 35	02 02 01	1a	N	Promoting entrepreneurship and improving the competitiveness and access to markets of Union enterprises			1 300 000
DEC 35	02 04 02 01	1a	N	Leadership in space	2 000 000		2 000 000
DEC 35	02 05 01	1a	N	Developing and providing global satellite-based radio navigation infrastructures and services (Galileo) by 2020	1 300 000		
DEC 35	05 01 05 03	1a	N	Other management expenditure# for research and innovation programmes -- Horizon 2020	-200 000		-200 000
DEC 35	05 09 03 01	1a	N	Securing sufficient supplies of safe and high quality food and other bio-based products	1 805 130		
DEC 35	06 01 06 01	1a	N	Innovation and Networks Executive Agency -- Contribution from Connecting Europe Facility (CEF)	-1 061 868		-1 061 868
DEC 35	06 01 06 03	1b	N	Innovation and Networks Executive Agency -- Contribution from the Cohesion Fund	-182 324		-182 324

DEC 35	06 02 01 03	1a	N	Optimising the integration and interconnection of transport modes and enhancing interoperability	1 061 868	1 061 868
DEC 35	06 02 01 04	1a	N	Connecting Europe Facility (CEF) -- Cohesion Fund allocation	182 324	182 324
DEC 35	08 01 05 01	1a	N	Expenditure related to officials and temporary staff implementing research and innovation programmes -- Horizon 2020	-9 146 103	-9 146 103
DEC 35	08 01 05 02	1a	N	External personnel implementing research and innovation programmes -- Horizon 2020	-1 465 668	-1 465 668
DEC 35	08 01 05 03	1a	N	Other management expenditure# for research and innovation programmes -- Horizon 2020	-10 745 801	-10 745 801
DEC 35	08 01 06 02	1a	N	Research Executive Agency -- Contribution from Horizon 2020	-4 815 391	-4 815 391
DEC 35	08 01 06 03	1a	N	Executive Agency for Small and Medium-sized Enterprises -- Contribution from Horizon 2020	-849 761	-849 761
DEC 35	08 01 06 04	1a	N	Innovation and Networks Executive Agency -- Contribution from Horizon 2020	-296 204	-296 204
DEC 35	08 02 02 01	1a	N	Leadership in nanotechnologies, advanced materials, laser technology, biotechnology and advanced manufacturing and processing	849 761	849 761
DEC 35	08 02 03 01	1a	N	Improving lifelong health and wellbeing	21 357 572	
DEC 35	08 02 03 03	1a	N	Making the transition to a reliable, sustainable and competitive energy system	296 204	296 204
DEC 35	08 02 03 06	1a	N	Fostering inclusive, innovative and reflective European societies	1 605 130	
DEC 35	08 02 04	1a	N	Spreading excellence and widening participation		4 815 391
DEC 35	09 04 01 01	1a	N	Strengthening research in future and emerging technologies	1 605 130	
DEC 35	09 04 03 01	1a	N	Improving lifelong health and well-being		21 557 572
DEC 35	15 01 06 01	1a	N	Education, Audiovisual and Culture Executive Agency -- Contribution from Erasmus+	-3 282 386	-3 282 386
DEC 35	15 01 06 02	3	N	Education, Audiovisual and Culture Executive Agency -- Contribution from Creative Europe	-428 256	-428 256
DEC 35	15 02 01 01	1a	N	Promoting excellence and cooperation in the European education and training area and its relevance to the labour market	3 282 386	3 282 386

DEC 35	15 04 03	3	N	MEDIA sub-programme -- Operating transnationally and internationally and promoting transnational circulation and mobility	428 256		428 256
<b>DEC 35 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 36	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation	442 293		
DEC 36	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-442 293		
<b>DEC 36 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 37	13 03 64 03	4	N	Participation of European neighbourhood countries in ERDF ETC -- Contribution from Heading 4 (ENI)	1 380 115		88 000
DEC 37	21 03 03 01	4	N	Cross-border cooperation (CBC) -- Contribution from Heading 4	-1 380 115		-88 000
<b>DEC 37 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 38	12 02 01	1a	N	Implementation and development of the internal market	1 449 973		
DEC 38	12 03 05	1a	N	Single Resolution Board (SRB)	-1 449 973		
<b>DEC 38 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 39	04 04 01	9	N	EGF - to support workers and self-employed persons whose activity has ceased as a result of the globalisation	2 623 200		
DEC 39	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-2 623 200		
<b>DEC 39 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFH heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 40	01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Economic and financial affairs' policy area	324 717		324 717
DEC 40	02 01 01	5	N	Expenditure related to officials and temporary staff in the 'Enterprise and industry' policy area	316 302		316 302
DEC 40	02 01 02 11	5	N	Other management expenditure in the 'Enterprise and industry' policy area	-10 000		-10 000
DEC 40	03 01 01	5	N	Expenditure related to officials and temporary staff in the 'Competition' policy area	379 166		379 166
DEC 40	04 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Employment, social affairs and inclusion' policy area	291 552		291 552
DEC 40	04 01 02 11	5	N	Other management expenditure in the 'Employment, social affairs and inclusion' policy area	-653 003		-653 003
DEC 40	05 01 01	5	N	Expenditure related to officials and temporary staff in the 'Agriculture and rural development' policy area	474 700		474 700
DEC 40	05 01 02 11	5	N	Other management expenditure in the 'Agriculture and rural development' policy area	-50 000		-50 000
DEC 40	06 01 01	5	N	Expenditure related to officials and temporary staff in the 'Mobility and transport' policy area	198 493		198 493
DEC 40	07 01 01	5	N	Expenditure related to officials and temporary staff in the 'Environment' policy area	227 698		227 698

DEC 40	08 01 01	5	N	Expenditure related to officials and temporary staff in the 'Research and innovation' policy area	41 084	41 084
DEC 40	09 01 01	5	N	Expenditure related to officials and temporary staff in the 'Communications networks, content and technology' policy area	184 633	184 633
DEC 40	11 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Maritime affairs and fisheries' policy area	140 579	140 579
DEC 40	12 01 01	5	N	Expenditure related to officials and temporary staff in the 'Internal market and services' policy area	251 952	251 952
DEC 40	13 01 01	5	N	Expenditure related to officials and temporary staff in the 'Regional and urban policy' policy area	289 077	289 077
DEC 40	14 01 01	5	N	Expenditure related to officials and temporary staff in the 'Taxation and customs union' policy area	220 768	220 768
DEC 40	15 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Education and culture' policy area	240 568	240 568
DEC 40	16 01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Communication' policy area	322 737	322 737
DEC 40	17 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Health and consumer protection' policy area	371 246	371 246
DEC 40	18 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Home affairs' policy area	131 174	131 174
DEC 40	18 01 02 01	5	N	External personnel in the 'Home affairs' policy area	90 000	90 000
DEC 40	18 01 02 11	5	N	Other management expenditure in the 'Home affairs' policy area	188 000	188 000
DEC 40	19 01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Service for Foreign Policy Instruments'	39 105	39 105
DEC 40	20 01 01 01	5	N	Expenditure related to officials and temporary staff of the Directorate-General for Trade	232 648	232 648
DEC 40	20 01 01 02	5	N	Expenditure related to officials and temporary staff of Union delegations	-356 221	-356 221

DEC 40	21 01 01 01	5	N	Expenditure related to officials and temporary staff in the Directorate-General for Development and Cooperation -- EuropeAid	367 781	367 781
DEC 40	22 01 01 01	5	N	Expenditure related to officials and temporary staff of the Directorate-General for Enlargement	102 959	102 959
DEC 40	21 01 01 02	5	N	Expenditure related to officials and temporary staff of the Directorate-General for Development and Cooperation -- EuropeAid in Union delegations	-1 319 639	-1 319 639
DEC 40	22 01 01 02	5	N	Expenditure related to officials and temporary staff of the Directorate-General for Enlargement in Union delegations	-124 137	-124 137
DEC 40	23 01 01	5	N	Expenditure related to officials and temporary staff in the 'Humanitarian aid and civil protection' policy area	103 454	103 454
DEC 40	A3 01 01 (from chapter 24 01 07 00 01)	5	N	Expenditure related to officials and temporary staff	-300 000	-300 000
DEC 40	25 01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Commission's policy coordination and legal advice' policy area	676 658	676 658
DEC 40	25 01 02 01	5	N	External personnel of the 'Commission's policy coordination and legal advice' policy area	-122 000	-122 000
DEC 40	25 01 07	5	N	Quality of legislation -- Codification of Union law	-310 000	-310 000
DEC 40	25 01 08	5	N	Legal advice, litigation and infringements -- Legal expenses	-350 000	-350 000
DEC 40	26 01 01	5	N	Expenditure related to officials and temporary staff in the 'Commission's administration' policy area	530 635	530 635
DEC 40	26 01 22 02	5	N	Acquisition and renting of buildings in Brussels	13 548 000	13 548 000
DEC 40	27 01 01	5	N	Expenditure related to officials and temporary staff in the 'Budget' policy area	199 483	199 483
DEC 40	27 01 02 09	5	N	External personnel -- Non-decentralised management	-2 719 000	-2 719 000
DEC 40	27 01 02 19	5	N	Other management expenditure -- Non-decentralised management	-5 462 000	-5 462 000



DEC 40	28 01 01	5	N	Expenditure related to officials and temporary staff in the 'Audit' policy area	48 509	48 509
DEC 40	29 01 01	5	N	Expenditure related to officials and temporary staff in the 'Statistics' policy area	307 392	307 392
DEC 40	30 01 13 01	5	N	Temporary allowances	-800 000	-800 000
DEC 40	30 01 14 01	5	N	Allowances for staff assigned non-active status, retired in the interests of the service or dismissed	-1 250 000	-1 250 000
DEC 40	30 01 15 01	5	N	Pensions, invalidity allowances and severance grants	-1 650 000	-1 650 000
DEC 40	30 01 16 01	5	N	Pensions of former Members of the European Parliament	-150 000	-150 000
DEC 40	30 01 16 03	5	N	Pensions of former Members of the European Commission	-550 000	-550 000
DEC 40	31 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Language services' policy area	1 517 160	1 517 160
DEC 40	31 01 02 01	5	N	External personnel in the 'Language services' policy area	-130 000	-130 000
DEC 40	31 01 02 11	5	N	Other management expenditure in the 'Language services' policy area	-256 000	-256 000
DEC 40	31 01 07 01	5	N	Interpretation expenditure	-3 000 000	-3 000 000
DEC 40	31 01 08 01	5	N	Translation expenditure	-3 200 000	-3 200 000
DEC 40	31 01 09	5	N	Interinstitutional cooperation activities in the language field	-64 000	-64 000
DEC 40	32 01 01	5	N	Expenditure related to officials and temporary staff in the 'Energy' policy area	239 578	239 578
DEC 40	33 01 01	5	N	Expenditure related to officials and temporary staff in the 'Justice' policy area	159 883	159 883
DEC 40	34 01 01	5	N	Expenditure related to officials and temporary staff in the 'Climate action' policy area	68 309	68 309
<b>DEC 40 balance</b>					<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 41	05 03 02 44	2	N	Specific support (Article 68) -- Coupled direct aids	29 993 000		29 993 000
DEC 41	05 04 01 14	2	N	Completion of rural development financed by the EAGGF Guarantee Section -- Programming period 2000 to 2006	-1 196 000		-1 196 000
DEC 41	05 07 02	2	N	Settlement of disputes	-28 797 000		-28 797 000
<b>DEC 41 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 42	13 05 02	4	N	Instrument for Pre-Accession Assistance (IPA) -- Completion of regional development component (2007 to 2013)			-10 190 925
DEC 42	13 05 63 02	4	N	Cross-border cooperation (CBC) -- Contribution from Heading 4	-1 042 689		
DEC 42	19 03 01 04	4	N	Other crisis management measures and operations	-2 882 311		
DEC 42	20 02 03	4	N	Aid for trade -- Multilateral initiatives	-775 000		
DEC 42	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	12 000 000		12 000 000
DEC 42	23 04 01	4	N	EU Aid Volunteers initiative -- Strengthening the Union's capacity to respond to humanitarian crises	-7 300 000		
DEC 42	40 02 42	9	Y	Emergency aid reserve			-1 809 075
<b>DEC 42 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 43	19 03 01 04	4	N	Other crisis management measures and operations	-20 000 000		
DEC 43	19 03 02	4	N	Support to non-proliferation and disarmament			-1 000 000
DEC 43	19 04 01	4	N	Improving the reliability of electoral processes, in particular by means of election observation missions			-2 100 000
DEC 43	19 05 01	4	N	Cooperation with third countries to advance and promote Union and mutual interests			-10 800 000
DEC 43	20 02 03	4	N	Aid for trade -- Multilateral initiatives			-2 400 000
DEC 43	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	20 000 000		18 380 179
DEC 43	40 02 42	9	Y	Emergency aid reserve			-2 080 179
<b>DEC 43 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 44	19 03 01 04	4	N	Other crisis management measures and operations	-15 000 000		
DEC 44	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	15 000 000		15 000 000
DEC 44	40 02 42	9	Y	Emergency aid reserve			-15 000 000
<b>DEC 44 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 45	19 03 01 04	4	N	Other crisis management measures and operations	-13 000 000		
DEC 45	22 02 51	4	N	Completion of former pre-accession assistance (prior to 2014)			-12 536 781
DEC 45	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	13 000 000		12 536 781
<b>DEC 45 balance</b>					<b>0</b>	<b>0</b>	<b>0</b>

Nr	Article/Item	MFF heading	Reserve	Description	Commitment appropriations 2015 budget	Commitment appropriations carried over	Payment appropriations 2015 budget
DEC 46	01 02 01	1a	N	Coordination and surveillance of, and communication on, the economic and monetary union, including the euro			-624 000
DEC 46	02 04 03 02	1a	N	Fostering secure European societies			-1 245 000
DEC 46	04 06 01	1b	N	Promoting social cohesion and alleviating the worst forms of poverty in the Union			-285 000 000
DEC 46	04 06 02	1b	N	Technical assistance			-800 000
DEC 46	05 04 05 01	2	N	Rural development programmes			288 483 924
DEC 46	05 08 01	2	N	Farm Accountancy Data Network (FADN)			-351 661
DEC 46	05 08 02	2	N	Surveys on the structure of agricultural holdings			-2 448 827
DEC 46	06 03 07 32	1a	N	Single European Sky Air Traffic Management Research 2 Joint Undertaking (SESAR2)			-20 593 194
DEC 46	07 02 02	2	N	Halting and reversing biodiversity loss			-3 500 000
DEC 46	07 02 51	2	N	Completion of previous environmental programmes			-15 000 000
DEC 46	09 02 01	1a	N	Definition and implementation of the Union's policy in the field of electronic communication			-653 154
DEC 46	09 03 03	1a	N	Promoting interoperability, sustainable deployment, operation and upgrading of trans-European digital service infrastructures, as well as coordination at European level			-604 139
DEC 46	10 02 01	1a	N	Horizon 2020 -- Customer-driven scientific and technical support to Union policies			-1 500 000
DEC 46	10 05 01	1a	N	Decommissioning of Euratom obsolete nuclear facilities and final disposal of wastes			-2 500 000
DEC 46	11 03 01	2	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters			-5 077 000
DEC 46	11 06 62 02	2	N	Control and enforcement			-3 200 000
DEC 46	12 02 01	1a	N	Implementation and development of the internal market			-533 305

DEC 46	12 02 77 05	1a	N	Preparatory action -- Capacity building for end-users and other non-industry stakeholders in connection with Union policymaking in the area of financial services	-58 455
DEC 46	12 03 05	1a	N	Single Resolution Board (SRB)	-445 498
DEC 46	13 03 18	1b	N	Completion of European Regional Development Fund (ERDF) -- Regional competitiveness and employment	127 367 215
DEC 46	13 05 01 01	4	N	Instrument for Structural Policies for Pre-accession (ISPA) -- Completion of other previous projects (2000 to 2006)	-20 358 205
DEC 46	15 04 01	3	N	Strengthening the financial capacity of SMEs and organisations, and fostering policy development and new business models	-200 097
DEC 46	15 04 02	3	N	Culture sub-programme -- Supporting cross-border actions and promoting transnational circulation and mobility	-754 720
DEC 46	15 04 03	3	N	MEDIA sub-programme -- Operating transnationally and internationally and promoting transnational circulation and mobility	-3 000 000
DEC 46	15 04 51	3	N	Completion of programmes/actions in the field of culture and language	-20 000
DEC 46	15 04 77 01	3	N	Pilot project -- Economy of cultural diversity	-49 646
DEC 46	15 04 77 06	3	N	Preparatory action -- Circulation of audiovisual works in a digital environment	-20 034
DEC 46	15 04 77 07	3	N	Pilot project -- Fostering European integration through culture by providing new subtitled versions of selected TV programmes across all Europe	-800 000
DEC 46	15 04 77 08	3	N	Pilot project -- Kickstarting the cultural economy	-250 000
DEC 46	15 04 77 09	3	N	Pilot project -- Supporting networks of young creative entrepreneurs: EU and third countries	-7 742
DEC 46	16 02 77 06	3	N	Preparatory action -- New Narrative on Europe	-384 546
DEC 46	17 02 01	3	N	Safeguarding consumers-- interest and improving their safety and information	-500 000
DEC 46	17 02 51	3	N	Completion line of Union activities in favour of consumers	-868 415

DEC 46	17 02 77 04	3	N	Pilot project -- Training SMEs on consumer rights in the digital age	-500 000
DEC 46	17 03 01	3	N	Encouraging innovation in healthcare and increasing the sustainability of health systems, improving the health of Union citizens and protecting them from cross-border health threats	-2 026 000
DEC 46	17 03 51	3	N	Completion of public health programmes	-1 103 000
DEC 46	17 03 77 08	3	N	Pilot project -- European Prevalence Protocol for early detection of autistic spectrum disorders in Europe	-96 069
DEC 46	17 03 77 09	3	N	Pilot project -- Promotion of self-care systems in the Union	-113 582
DEC 46	23 03 01 02	4	N	Disaster prevention and preparedness in third countries	-73 804
DEC 46	23 03 02 01	3	N	Rapid and efficient emergency response interventions in the event of major disasters within the Union	-943 862
DEC 46	23 03 51	3	N	Completion of programmes and actions in the field of civil protection within the Union (prior to 2014)	-450 000
DEC 46	23 03 77 03	3	N	Pilot project -- Natural disasters early warning system	-250 000
DEC 46	23 04 77 01	4	N	Preparatory action -- European Voluntary Humanitarian Aid Corps	-1 293
DEC 46	24 03 01	1a	N	Protecting the euro banknotes and coins against counterfeiting and related fraud	-115 725
DEC 46	32 02 02	1a	N	Support activities for the European energy policy and internal energy market	-1 400 000
DEC 46	32 02 77 06	2	N	Pilot project -- Techno-economic models for district heating networks with multiple inputs	-500 000
DEC 46	32 02 77 08	1a	N	Pilot project -- Fuel/Energy poverty – assessment of the impact of the crisis and review of existing and possible new measures in the Member States	-183 600
DEC 46	32 03 51	1a	N	Completion of nuclear decommissioning assistance (2007 to 2013)	-4 500 000
DEC 46	32 04 03 01	1a	N	Making the transition to a reliable, sustainable and competitive energy system	-12 090 019
DEC 46	32 04 53	1a	N	Completion of the 'Intelligent Energy -- Europe' programme (2007 to 2013)	-4 900 000

DEC 46	33 02 01	3	N	Ensuring the protection of rights and empowering citizens	-1 500 000
DEC 46	33 02 02	3	N	Promoting non-discrimination and equality	-2 000 000
DEC 46	33 02 51	3	N	Completion of actions in the field of rights and citizenship and equality	-1 000 000
DEC 46	33 02 77 06	3	N	Pilot project -- Development of indicators to measure the implementation of the European Charter for Equality of Women and Men in Local Life	-84 572
DEC 46	33 02 77 08	3	N	Pilot project -- Knowledge platform for professionals dealing with female genital mutilation	-91 897
DEC 46	33 02 77 09	3	N	Pilot project -- Capacity building for Roma civil society and strengthening its involvement in the monitoring of National Roma Integration Strategies	-811 187
DEC 46	33 02 77 10	3	N	Pilot project -- Fundamental rights review of EU data collection instruments and programmes	-375 000
DEC 46	33 03 02	3	N	Improving judicial cooperation in civil and criminal matters	-2 300 000
DEC 46	33 03 51	3	N	Completion of actions in the field of drugs prevention and information and justice	-4 000 000
DEC 46	33 03 77 02	3	N	Pilot project -- European judicial training	-336 221
DEC 46	33 03 77 03	3	N	Pilot project -- Information instrument for bi-national couples	-397 672
DEC 46	34 02 01	2	N	Reducing Union greenhouse gas emissions	-250 000
DEC 46	34 02 02	2	N	Increasing the resilience of the Union to climate change	-1 250 000
DEC 46	34 02 51	2	N	Completion of former climate action programmes	-500 000
DEC 46	34 02 77 02	2	N	Pilot project -- Making efficient use of EU climate finance: using roads as an early performance indicator for REDD+ projects	-360 000
<b>DEC 46 balance</b>					<b>0</b>
<b>TOTAL BALANCE</b>					<b>0</b>

## 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 2015 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 2015

ABAC transaction	Subject	Budget lines	Commitment Appropriations	Payment Appropriations	
1	SI2.2052566	VIO 2015-01	BGUE-B2015-24.010700.010211-C1-OLAF	-4 500.00	-4 500.00
		REINFORCEMENT OF BUDGET LINE FOR STAFF POLICY	BGUE-B2015-24.010700.015000-C1-OLAF	4 500.00	4 500.00
2	SI2.2054320	VIREMENT OFFICE NR 01 OF 2015	BGUE-B2015-26.012000.010211-C1-EPSO	50 000.00	50 000.00
			BGUE-B2015-26.012000.010300-C1-EPSO	200 000.00	200 000.00
3	SI2.2057169		BGUE-B2015-26.012000.020101-C1-EPSO	-250 000.00	-250 000.00
		VIREMENT OFFICE N°1/ 2015 - CD(2015)27	BGUE-B2015-26.010900.010300-C1-OP	-250 000.00	-250 000.00
			BGUE-B2015-26.010900.020100-C1-OP	500 000.00	500 000.00
4	SI2.2062714	VIO 2015-01	BGUE-B2015-24.010700.010211-C1-OLAF	-200 000.00	-200 000.00
		TRANSFER MISSION INVESTIGATIONS	BGUE-B2015-24.010700.020100-C1-OLAF	200 000.00	200 000.00
5	SI2.2063272	VIREMENT OFFICE NR 02 OF 2015	BGUE-B2015-26.012000.010300-C1-EPSO	100 000.00	100 000.00
			BGUE-B2015-26.012000.015100-C1-EPSO	20 000.00	20 000.00
6	SI2.2068010		BGUE-B2015-26.012000.020101-C1-EPSO	-120 000.00	-120 000.00
		VIREMENT OFFICE DE LA LIGNE 26.012301.010100 VESR LA LIGNE 26.012301.010201	BGUE-B2015-26.012301.010100-C1-OIL	-115 000.00	-115 000.00
7	SI2.2074815		BGUE-B2015-26.012301.010201-C1-OIL	115 000.00	115 000.00
		VIO 2015-03	BGUE-B2015-24.010700.010100-C1-OLAF	-14 000.00	-14 000.00
8	SI2.2078982	TRANSFER TO STAFF POLICY	BGUE-B2015-24.010700.015000-C1-OLAF	14 000.00	14 000.00
			BGUE-B2015-26.010900.010100-C1-OP	161 663.08	161 663.08
			BGUE-B2015-26.010900.010201-C1-OP	-64 493.91	-64 493.91
			BGUE-B2015-26.010900.010211-C1-OP	-81 310.00	-81 310.00
		VIREMENT OFFICE N°2/2015 - CD(2015)62	BGUE-B2015-26.010900.010300-C1-OP	-649 029.10	-649 029.10
			BGUE-B2015-26.010900.020100-C1-OP	47 501.94	47 501.94
			BGUE-B2015-26.010900.020200-C1-OP	252 179.83	252 179.83
			BGUE-B2015-26.010900.020300-C1-OP	-50 000.00	-50 000.00
	BGUE-B2015-26.010900.020400-C1-OP	383 488.16	383 488.16		



9	SI2.2079052	VIO 2015-04	BGUE-B2015-24.010700.010100-C1-OLAF	-30 000.00	-30 000.00
		TRANSFER TO STAFF POLICY	BGUE-B2015-24.010700.015000-C1-OLAF	30 000.00	30 000.00
10	SI2.2079675	VIREMENT OFFICE NR 03 OF 2015	BGUE-B2015-26.012000.010300-C1-EPSO	500 000.00	500 000.00
			BGUE-B2015-26.012000.020101-C1-EPSO	-500 000.00	-500 000.00
11	SI2.2079955	VIREMENT OFFICE DE LA LIGNE 26.012301010100 VERS LES LIGNES 26.012301.010201 ET 26.012301.010300	BGUE-B2015-26.012301.010100-C1-OIL	-442 000.00	-442 000.00
			BGUE-B2015-26.012301.010201-C1-OIL	410 000.00	410 000.00
			BGUE-B2015-26.012301.010300-C1-OIL	32 000.00	32 000.00
12	SI2.2084057	RENFORT POUR MISSIONS - 07/10/2015	BGUE-B2015-26.012201.010211-C1-OIB	35 000.00	35 000.00
			BGUE-B2015-26.012201.010300-C1-OIB	-35 000.00	-35 000.00
13	SI2.2087496	VIO 2015-5 TRANSFER FROM BUILDING RELATED TO INVESTIGATION	BGUE-B2015-24.010700.010300-C1-OLAF	-71 000.00	-71 000.00
			BGUE-B2015-24.010700.020100-C1-OLAF	71 000.00	71 000.00
14	SI2.2088807	VIREMENT OFFICE NR 04 OF 2015	BGUE-B2015-26.012000.010300-C1-EPSO	1 000 000.00	1 000 000.00
			BGUE-B2015-26.012000.020101-C1-EPSO	-1 000 000.00	-1 000 000.00
15	SI2.2089804	VIREMENT DE RENFORT POUR REUNIONS EXTERNES- 11/11/2015	BGUE-B2015-26.012201.010211-C1-OIB	4 000.00	4 000.00
			BGUE-B2015-26.012201.010300-C1-OIB	-4 000.00	-4 000.00
16	SI2.2090070	RENFORT POUR FORMATIONS - 12/11/2015	BGUE-B2015-26.012201.010211-C1-OIB	65 000.00	65 000.00
			BGUE-B2015-26.012201.010300-C1-OIB	-65 000.00	-65 000.00
17	SI2.2092986	VIREMENT OFFICE NR 05 OF 2015	BGUE-B2015-26.012000.030101-C1-EPSO	37 100.00	37 100.00
			BGUE-B2015-26.012000.030103-C1-EPSO	-37 100.00	-37 100.00
18	SI2.2094510	VIO 2015-06 TRANSFER BETWEEN MAINTENANCE AND INVESTIGATION BUDGET	BGUE-B2015-24.010700.010300-C1-OLAF	-137 000.00	-137 000.00
			BGUE-B2015-24.010700.020100-C1-OLAF	137 000.00	137 000.00
19	SI2.2094818	VIREMENT OFFICE N°3/2015 - CD(2015)86	BGUE-B2015-26.010900.010100-C1-OP	367 000.00	367 000.00
			BGUE-B2015-26.010900.010201-C1-OP	-113 500.00	-113 500.00
			BGUE-B2015-26.010900.010211-C1-OP	-70 776.04	-70 776.04
			BGUE-B2015-26.010900.010300-C1-OP	-94 500.00	-94 500.00
			BGUE-B2015-26.010900.020100-C1-OP	-65 600.65	-65 600.65
			BGUE-B2015-26.010900.020200-C1-OP	-150 000.00	-150 000.00
			BGUE-B2015-26.010900.020300-C1-OP	-13 215.00	-13 215.00
		BGUE-B2015-26.010900.020400-C1-OP	140 591.69	140 591.69	

20	SI2.2095454	REINFORCEMENT OF LINE FOR STAFF IN ACTIVE EMPLOYMENT	BGUE-B2015-26.012000.010100-C1-EPSO	211 000.00	211 000.00
			BGUE-B2015-26.012000.010201-C1-EPSO	-211 000.00	-211 000.00
21	SI2.2098444	VIO 2015-07 RE-ALLOCATION IT BUDGET TO INVESTIGATION DATABASES	BGUE-B2015-24.010700.010300-C1-OLAF	-50 000.00	-50 000.00
			BGUE-B2015-24.010700.020100-C1-OLAF	50 000.00	50 000.00
22	SI2.2099116	VIREMENT OFFICE NR 07 OF 2015	BGUE-B2015-26.012000.010100-C1-EPSO	-76 841.82	-76 841.82
			BGUE-B2015-26.012000.010201-C1-EPSO	76 841.82	76 841.82
			BGUE-B2015-26.012000.010211-C1-EPSO	-20 122.76	-20 122.76
			BGUE-B2015-26.012000.010300-C1-EPSO	-132 169.88	-132 169.88
			BGUE-B2015-26.012000.020101-C1-EPSO	296 597.48	296 597.48
			BGUE-B2015-26.012000.020103-C1-EPSO	-2 500.00	-2 500.00
			BGUE-B2015-26.012000.030102-C1-EPSO	-1 804.84	-1 804.84
			BGUE-B2015-26.012000.030103-C1-EPSO	-140 000.00	-140 000.00
23	SI2.2100267	VIREMENT DE RAMASSAGE FINAL 2015 SUR L'ANNEX 7	BGUE-B2015-26.012301.010100-C1-OIL	160 509.58	160 509.58
			BGUE-B2015-26.012301.010201-C1-OIL	-103 381.53	-103 381.53
			BGUE-B2015-26.012301.010211-C1-OIL	-35 305.00	-35 305.00
			BGUE-B2015-26.012301.010300-C1-OIL	-21 823.05	-21 823.05
24	SI2.2101664	TRANSFERT SURPLUS 2014 LIGNE FCT VERS LIGNE AC ET LIGNE MISSIONS	BGUE-B2015-26.012100.010100-C1-PMO	-647 400.76	-647 400.76
			BGUE-B2015-26.012100.010201-C1-PMO	570 253.91	570 253.91
			BGUE-B2015-26.012100.010211-C1-PMO	77 146.85	77 146.85
25	SI2.2102294	VIO DU 22/12/2012 - AFFECTATION DE LA RÉSERVE C1/2015	BGUE-B2015-26.012201.010100-C1-OIB	-325 520.46	-325 520.46
			BGUE-B2015-26.012201.010201-C1-OIB	454 563.85	454 563.85
			BGUE-B2015-26.012201.010211-C1-OIB	-28 593.13	-28 593.13
			BGUE-B2015-26.012201.010300-C1-OIB	-100 450.26	-100 450.26
26	SI2.2102546	VIO 2015 FINAL TRANSFER	BGUE-B2015-24.010700.010100-C1-OLAF	-33 128.33	-33 128.33
			BGUE-B2015-24.010700.010201-C1-OLAF	-48 743.94	-48 743.94
			BGUE-B2015-24.010700.010211-C1-OLAF	-391 577.81	-391 577.81
			BGUE-B2015-24.010700.010300-C1-OLAF	546 735.62	546 735.62
			BGUE-B2015-24.010700.015000-C1-OLAF	-32 823.83	-32 823.83
			BGUE-B2015-24.010700.016000-C1-OLAF	-8 568.67	-8 568.67
			BGUE-B2015-24.010700.020300-C1-OLAF	-31 893.04	-31 893.04
27	SI2.2102596	VIO FINAL 2 TRANSFER 2015	BGUE-B2015-24.010700.010300-C1-OLAF	45 676.02	45 676.02
			BGUE-B2015-24.010700.020100-C1-OLAF	-45 676.02	-45 676.02

## Annex III – Community Entitlements

Pursuant to Article 84 § 3 of the implementing rules of the Financial Regulation, the Accounting Officer of the Commission shall prepare a consolidated list of Community entitlements grouped according to the date of issue of the recovery order. This list is based on the information provided by the accounting officer of each institution and is added to the Commission's Report on budgetary and financial management. This provision having been introduced by Commission Regulation 478/2007 of 23 April 2007, the ninth list is published hereafter. It consists of the number of open recovery orders at 31 December 2015 by year of origin and amounts. The recovery orders between institutions are not reported.

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

EUR millions

Year of origin	Number of open recovery orders at 31.12.2015	Commission	Amount of the open balance of recovery orders at 31.12.2015	Commission
2015	1 395	1 096	467	462
2014	412	355	229	228
2013	280	259	133	133
2012	217	198	944	944
2011	153	143	167	166
2010	132	128	579	579
2009	103	101	44	44
2008	97	91	7	7
2007	37	36	4	4
2006	38	35	14	14
2005	32	31	2	2
2004	25	25	2	2
2003	23	23	5	5
2002	19	19	2	2
2001	18	18	2	2
2000	10	10	2	2
<=2000	42	42	8	8
<b>TOTAL</b>	<b>3 033</b>	<b>2 610</b>	<b>2 611</b>	<b>2 604</b>

## Annex IV – Types of Appropriation

Type of appropriation	Concept	Financial Regulation	Presentation in this report
C1	Initial budget	7, 9, 10, 13, 14, 15, 86, 177, 178, 203, 210	Own column
C1	Amending budget	41	Own column
C1	Transfers	25 to 29, 179, 183§6	BA transfers or COM transfers
C1	EFTA	21§6	Initial budget
C2	Carry over on decision to be used before 31/12	13§ 2b and 3, 169§3	Carryover from 2014
C3	Carry over on decision to be used before 31/03	13§2a	Carryover from 2014
C4	Internal assigned revenue	14, 21§3	Assigned revenue
C5	Internal assigned revenue carried over	14	Assigned revenue
C6	Reimbursement of advances (Structural funds commitments)	177	Assigned revenue
C7	Reconstitutions (Structural funds and Research commitments)	178, 182§3	Carryover from 2014
C8	Automatic carryovers of payment appropriations corresponding to commitments of non-differentiated appropriations	13§4	Carryover from 2014
R0	Other external assigned revenue	21§2	Assigned revenue
PO, Pxx	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



