



**Financial  
year 2014**

# **Report on budgetary and financial management**

Prepared by DG BUDGET

Report pursuant to Art.142  
of the Financial Regulation



# **Report on Budgetary and Financial Management**

**Financial Year 2014**



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## INTRODUCTION

### Legal basis

The current Financial Regulation<sup>1</sup> entered into application on 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 2014, i.e. the operational appropriations of the European Union and the administrative appropriations of the Commission (including pensions of other institutions). The administrative appropriations of other institutions are included only in some relevant consolidated summary tables.

The Financial Regulation sets out the provisions on including a transfer summary per budget line (Article 142.2) and a list of consolidated recoveries (Article 79 together with Article 84.3 of the Rules of Application<sup>2</sup>) with the current report. These are presented as Annexes I and II.

The analysis follows the European Union's accounting rule No 16 on the presentation of budget information in annual accounts, based on the International Public Sector Accounting Standard (IPSAS) 24 "Presentation of Budget Information in Financial Statements" issued by the International Public Sector Accounting Standards Board (IPSASB) in December 2006. According to this rule, the comparison of the budget and actual implementation shall be presented, for each heading of the multiannual financial framework separately, on the basis of both the original and the final budget amounts. Changes approved by the Budget Authority (BA) to revise the original budget and the actual implemented amounts shall also be explained.

### Content of the 2014 report

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

- a summary of the various stages of the budgetary procedure 2014, explaining how the appropriations for the 2014 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 2014;
- an assessment of the evolution of the outstanding commitments (RAL - reste à liquider).

PART B of the report is an analysis of implementation by detailed Multiannual Financial Framework (MFF) headings with tables and text showing the appropriations made available, their implementation and the unused amounts carried forward. The evolution of the RAL in 2014 is integrated in these *implementation tables*.

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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.

<sup>2</sup> Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the. OJ L 362, 31.12.2012.

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

- the last programme allocation as per Technical update of financial programming 2016 – 2020 following adoption of the 2015 budget (ARES (2015) 3402649) transmitted to Budget Authority on 28 January 2015. This document incorporates the technical changes that have occurred since the adoption of the 2015 DB on 24 June 2014, including the allocation 2014 revised with budgetary adjustments made during 2014 and the allocation 2015 as per the adopted budget;
- the implementation of commitments and payments in the first year 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 some headings comprise major lines not belonging to a programme and the share of third party appropriations in the total RAL is significant in some cases.

PART C of the report is an analysis of the own resources.

The report contains three annexes:

Annex I transfer summary;

Annex II consolidated recoveries.

### Definitions applied in this report

The implementation tables consist of:

<b><i>Total appropriations:</i></b>
- <b>Initial budget:</b> appropriations voted by the Budget Authority (BA) excluding the provisional appropriations entered in article 40 02 41 <i>Differentiated appropriations</i> in Chapter 40 02 <i>Reserves for financial interventions</i> . With the release of the provisional appropriations in the course of the budget year, subject to given conditions, the impact of transfers is to increase the final budget in this report. In this report voted budget refers to initial budget including provisional appropriations and it is commonly used in the context of the budgetary procedure.
- <b>Amending budgets (AB).</b>
- <b>Budget Authority transfers:</b> transfers submitted to the BA for decision.
- <b>Commission transfers:</b> transfers decided by the Commission on its own authority.
- <b>Carryover from 2013:</b> refers to budgetary appropriations carried forward by decision or automatically.
- <b>Assigned revenue:</b> In order to harmonise the presentation with the annual accounts of the European Union, total appropriations include assigned revenue. This column includes the appropriations of the year and appropriations carried over from previous year.



<b>Implementation</b>
- <b>Actual 2014 and Rate:</b> For the purpose of analysing implementation, a distinction between budget appropriations and assigned revenue is relevant. The nature of the implementation of assigned revenue is different in the sense that their use may be subject to specific conditions: normally for assigned revenue, payments are entered in the budget with an amount corresponding to the commitments, even if it is clear from the outset that payments will be implemented only in later years; furthermore, appropriations that remain unused at the end of the year will not be cancelled, but carried forward automatically (with the exception of refunds carried over).
- <b>Actual 2013:</b> Presented for comparison. The budget nomenclature of 2014 is applied.
- <b>Carryover to 2015:</b> Contrary to the carryover from 2013, this carryover includes assigned revenue in order to illustrate the actual under-spending. However, the re-programming of commitments from the first year of the new programming period to subsequent years in accordance with Article 19 of Council Regulation No 1311/2013 <sup>3</sup> (MFF Regulation) does not appear in these tables

The terminology is shown in the schematic table on types of appropriation below:

<b>Fund Source Code</b>	<b>Concept</b>	<b>Financial Regulation</b>	<b>Presentation in this report</b>
C1	Initial Budget	7, 9, 10, 13, 14, 15, 86, 177, 178, 203, 210	Voted budget without the reserve for provisional appropriations
C1	Amending Budget	41	Own column
C1	Transfers	25 to 29, 179, 183§6	Separate columns for Budgetary Authority transfers and Commission transfers
C1	EFTA	21§6	Belongs to assigned revenue
C2	Carry over on decision to be used before 31/12	13§ 2b, 3	Carry over from 2013 to 2014
C3	Carry over on decision to be used before 31/03	13§2a	Carry over from 2013 to 2014
C4	Internal assigned revenue	14, 21§3	Belongs to assigned revenue
C5	Internal assigned revenue carried over	14	Belongs to assigned revenue
C6	Reimbursement of advances	177	Belongs to assigned revenue
C7	Reconstitutions	178	Considered as carryover of the Structural funds
C8	Automatic carryovers of payment appropriations corresponding to commitments of non-differentiated appropriations	13§4	Carry over from 2013 to 2014
R0	Other external assigned revenue	21§2	Belongs to assigned revenue
Pxx	PECO participation		Belongs to assigned revenue
FCA	Coal and Steel participation		Belongs to assigned revenue
TFC	JRC revenue	183§2	Belongs to assigned revenue
TCA	JRC revenue of other services	183§2b	Belongs to assigned revenue

<sup>3</sup> OJ L 347, 20.12.2013, p. 884.

**Budgetary appropriations are C1 (excluding EFTA) + C2 + C3 + C7 + C8. The first item covers 2014 appropriations.**

Amounts are generally provided in EUR million or EUR billion after rounding. Consequently some financial data in the tables may appear not to add up.

***Date of extraction***

The implementation data is the preliminary data serving as a basis for the provisional accounts at end March 2014.

RAL figures include adjustments (de-commitments, cancellations and re-evaluations) made for the closure of the accounts after the budget year.

***Note: The information contained in this report is without prejudice to the content of the official Commission documents on the closure of the accounts. Readers should refer in particular to the final Revenue and Expenditure Account for the official figures on the 2014 budget outturn.***

## **PART A - Overview: Budget 2014**



## **A.1 ESTABLISHING THE INITIAL BUDGET**

### **A.1.1 Budgetary Procedure 2014**

The Commission adopted the Draft Budget for 2014 on 28 June 2013, taking into account the state of the negotiations on the 2014-2020 multiannual financial framework (MFF). Commitment appropriations were set at EUR 142 011 million, 5.8 % lower than the 2013 budget, and equivalent to 1.05 % of GNI. The level of payment appropriations proposed decreased by 5.8 % as well, to a total of EUR 135 866 million, or 1.01 % of GNI. The margins remaining under the ceilings of the multiannual financial framework taken as a reference point for the preparation of the 2014 Draft Budget were EUR 583 million for commitment appropriations and EUR 0.2 million for payment appropriations, the latter reflecting the substantial reduction of the payment ceiling which was assumed to be established for the Draft Budget 2014 as compared to the payment ceiling set for 2013. In addition, the appropriations proposed for special instruments outside the MFF for 2014 amounted to EUR 456 million for commitment appropriations and EUR 200 million for payment appropriations.

In July 2013, the Council took its position on the Draft Budget 2014. The Council set commitment appropriations at EUR 141 771 million, a cut of EUR 241 million compared to the Draft Budget (DB). Payment appropriations were reduced by EUR 1 061 million to EUR 134 805 million, or 1.00 % of GNI. The biggest cuts were made in sub-heading 1a *Competitiveness for growth and jobs* (EUR 60 million in commitments and EUR 427 million in payments); sub-heading 1b Economic, social and territorial cohesion (EUR 3 million in commitments and EUR 202 million in payments); heading 2 *Sustainable growth: natural resources* (EUR 1.6 million in commitments and EUR 113 million in payments); heading 4 *Global Europe* (EUR 17 million in commitments and EUR 157 million in payments); and heading 5 *Administration* (EUR 153 million in commitments and payments).

Parliament's amendments on the Draft Budget 2014 were voted in October 2013. Total commitment appropriations were set at EUR 142 626 million (1.06 % of GNI); EUR 855 million higher than Council's position. The level of payments was set at EUR 136 077 million (1.01 % of GNI); EUR 1 273 million higher than the Council's position.

During the course of the procedure, the Commission presented two amending letters to the DB. The Amending Letter No 1/2014 covered:

- the frontloading of commitment appropriations for Horizon 2020, Erasmus+ and COSME, as a result of the political agreement reached at the end of June 2013 on the 2014-2020 MFF;
- the additional assistance to Cyprus under the Structural Funds (EUR 100 million), as part of which the Commission proposed to mobilise the Flexibility Instrument in heading 1b for an amount of EUR 78 million;
- the consequences, in terms of human and financial resources, of the proposed new generation
- of Joint Technology Initiatives (JTIs).

Amending Letter No 2/2014 concerned:

- a revision of the forecast of Traditional Own Resources (TOR, i.e. customs duties and sugar sector levies) to be received in 2014, to take account of the trend observed in TOR received to date in 2013;

- the usual update of the budget requests for the agricultural sector as well as for the International Fisheries Agreements;
- the consequences, in terms of human and financial resources, of the foreseen delegation of the management of operational programmes under the new multiannual financial framework (MFF) to executive agencies;
- the integration of the new function group AST/SC in the establishment plans of the EU institutions and bodies.

The net effect of the amending letters was to increase the initial Commission DB by EUR 95 million in commitments to EUR 142 107 million and to decrease the initial Commission DB by EUR 5 million to EUR 135 861 million in payments. The Conciliation Committee during its 21-day period reached an agreement on the 2014 budget through conciliation in November 2013. The final compromise on the 2014 budget contained the following elements:

- Agreement on the overall level of payment appropriations of EUR 135 505 million including special instruments (1.00 % of GNI), EUR 500 million above the level proposed by the Council in its position on the Draft Budget;
- Agreement on the level of commitment appropriations for headings 1a, 1b, 3 and 4, as well as for special instruments, with certain reinforcements for political priorities as compared to the levels proposed by the Commission in the Draft Budget (as modified by amending letters). As part of the agreement, EUR 89 million was mobilised from the Flexibility Instrument in heading 1b.

Agreement on a reduction on the level of appropriations for administration (heading 5) by EUR 185 million in commitment appropriations and EUR 186 million in payment appropriations as compared to the Draft Budget (as modified by amending letters).

## A.1.2 The Evolution from Draft Budget to the Voted Budget 2014

### A.1.2.1 Commitments

(million EUR)

MFF heading	Description	Final Budget 2013 (1)	Financial Framework (2)	Draft Budget (3)	Council's position (4)	EP's position (4)	Voted Budget 2014 (6)	Difference (6)/(1) = (7)
1a	Competitiveness for growth and jobs	15 641	16 560	16 433	16 204	16 495	16 484	5%
<i>Margin</i>				127	212	65	76	
1b	Economic, social and territorial Cohesion	55 108	47 413	47 491	47 557	47 637	47 502	-14%
<i>Margin</i>				0	26	0	0	
2	Sustainable growth: Natural resources	60 102	59 303	59 248	59 246	59 295	59 267	-1%
<i>Margin</i>				55	57	8	36	
3	Security and Citizenship	2 197	2 179	2 139	2 134	2 179	2 172	-1%
<i>Margin</i>				40	45	0	7	
4	Global Europe	9 315	8 335	8 176	8 159	8 385	8 325	-11%
<i>Margin</i>				159	176	0	10	
5	Administration	8 431	8 721	8 590	8 442	8 607	8 405	0%
<i>Margin</i>				131	279	114	316	
6	Compensations	75	29	29	29	29	29	-61%
<i>Margin</i>				0	0	0	0	
<b>Total CA</b>		<b>150 869</b>	<b>142 540</b>	<b>142 107</b>	<b>141 771</b>	<b>142 626</b>	<b>142 184</b>	<b>-6%</b>
<i>Margin</i>				512	769	188	445	
	Special instruments	1 179		456	456	456	456	
<b>GRAND TOTAL</b>		<b>152 048</b>	<b>142 540</b>	<b>142 563</b>	<b>142 227</b>	<b>143 082</b>	<b>142 640</b>	<b>-6%</b>

The voted commitment appropriations represent 1.06 % of GNI.

#### A.1.2.2 Payments

(million EUR)

MFF heading	Description	Final Budget 2013 (1)	Draft Budget (3)	Council's position (4)	EP's position (4)	Voted Budget 2014 (6)	Difference (6)/(1) = (7)
1a	Competitiveness for growth and jobs	12 612	11 695	11 268	11 721	11 441	-10%
1b	Economic, social and territorial Cohesion	56 473	51 094	50 891	51 102	50 951	-10%
2	Sustainable growth: Natural resources	58 036	56 532	56 420	56 575	56 459	-3%
3	Security and Citizenship	1 699	1 668	1 658	1 698	1 677	-1%
4	Global Europe	6 743	6 251	6 095	6 345	6 191	-8%
5	Administration	8 429	8 592	8 443	8 608	8 406	0%
6	Compensations	75	29	29	29	29	-61%
<b>Total PA</b>		<b>144 070</b>	<b>135 861</b>	<b>134 805</b>	<b>136 077</b>	<b>135 155</b>	<b>-6%</b>
<i>Margin</i>			5	1 061	0	711	
Special instruments		382	200	200	367	350	
<b>GRAND TOTAL</b>		<b>144 451</b>	<b>136 061</b>	<b>135 005</b>	<b>136 444</b>	<b>135 505</b>	<b>-6%</b>

The voted payment appropriations represent 1.00% of GNI.

The difference between commitment and payment appropriations was EUR 7.1 billion.

#### A.1.2.3 Reserves

The provisional appropriations for financial interventions amounted to EUR 117 million in commitments and EUR 114 million in payments. Only two articles were concerned: 01 02 01 *Coordination, surveillance and communication on the economic and monetary union, including the euro* and 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 159 million in commitments (reserve article 40 02 43 and EUR 50 million in payments (article 04 04 01).
- Emergency Aid Reserve: EUR 297 million in commitments and EUR 150 million in payment appropriations.
- European Union Solidarity Fund: EUR 150 million in payments (in order to implement the mobilisation of the Fund in favour of Germany, Austria and Czech Republic as per Amending Budget 9/2013).

## A.2 CARRYOVER FROM 2013

### A.2.1 Carryover Decision for 2014

The carryover decision of the Commission, taken on 11 February 2014<sup>4</sup>, concerned almost solely differentiated commitment appropriations and payment appropriations. There were no structural funds commitments made available again.

The table below summarises the carryover decisions by heading of the multiannual financial framework.

<sup>4</sup> COM (2014) 959 final.

(million EUR)

Non Automatic Carryover			
MFF heading	Description	Carryover by decision CA	Carryover by decision PA
1a	Competitiveness for growth and jobs	0.4	0.04
1b	Economic, social and territorial Cohesion	150.0	146.4
2	Sustainable growth: Natural resources		1.8
3	Security and Citizenship	2.9	0
4	Global Europe	6.3	0.7
5	Administration (COM)	0.1	0.5
	Special instruments	18.5	269.3
<b>TOTAL</b>		<b>178.2</b>	<b>418.6</b>

### A.2.1.1 Carryover of Commitment Appropriations

The table below summarises the commitment appropriations carried over.

(million EUR)

Budget Item	Heading	Amount carried Over	Balance 31.12.2014
12 02 01	Implementation and development of the internal market	0.2	0.007
26 03 01 01	Interoperability Solutions for European Public Administrations (ISA)	0.2	0.005
	<b>HEADING 1a – TOTAL</b>	<b>0.4</b>	<b>0.012</b>
04 02 17	European Social Fund (ESF) – Convergence	16.7	
04 02 19	European Social Fund (ESF) - Regional competitiveness and employment	133.3	
	<b>HEADING 1b – TOTAL</b>	<b>150.0</b>	
17 04 04	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health - New measures	1.0	
18 03 70	European Return Fund	1.8	
	<b>HEADING 3 – TOTAL</b>	<b>2.9</b>	
19 03 02	Non-proliferation and disarmament	4.3	
19 03 01 07	European Union Special Representatives	1.0	0.011
21 02 77 15	Pilot project - Strategic investment in sustainable peace and democratisation in the Horn of Africa	1.0	
	<b>HEADING 4 – TOTAL</b>	<b>6.3</b>	<b>0.011</b>
28 01 02 11	Other management expenditure	0.1	0.1
	<b>HEADING 5 – TOTAL</b>	<b>0.1</b>	<b>0.1</b>
	<b>TOTAL</b>	<b>159.7</b>	<b>0.123</b>
04 04 70	European Globalisation Adjustment Fund (EGF)	18.5	
	<b>SPECIAL INSTRUMENTS – TOTAL</b>	<b>18.5</b>	
	<b>GRAND TOTAL</b>	<b>178.2</b>	<b>0.123</b>

With the exception of heading 1b and an amount of EUR 2.56 million in article 19 03 02 *Non-proliferation and disarmament* carried over on the ground of the legal base adopted late in 2013, the commitments were carried over on the basis of Article 13§2(a) of the Financial Regulation, since most of the preparatory stages of the commitment procedure had been completed by end 2013.



### A.2.1.2 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.

(million EUR)

Budget Item	Heading	Amount carried over	Balance 31.12.2014
24 04 70	Anti-fraud information system (AFIS)	0.04	0.002
	<b>HEADING 1a – TOTAL</b>	<b>0.04</b>	<b>0.002</b>
04 02 17	European Social Fund (ESF) – Convergence	18.0	
13 03 16	European Regional Development Fund (ERDF) - Convergence	68.5	
13 04 02	Cohesion Fund	59.9	
	<b>HEADING 1b – TOTAL</b>	<b>146.4</b>	
05 08 77 01	Pilot project - Assessing end-user costs of compliance with Union legislation in the fields of environment, animal welfare and food safety	0.3	
11 06 15	Fisheries programme for the outermost regions - New measures	1.5	
	<b>HEADING 2 – TOTAL</b>	<b>1.8</b>	
13 05 01 01	Instrument for Structural Policies for Pre-accession (ISPA) - Completion of other previous projects (2000 to 2006)	0.4	
13 05 01 02	Instrument for Structural Policies for Pre-accession - Closure of pre-accession assistance relating to eight applicant countries	0.02	
19 02 77 01	Pilot project - Programme for NGO-led peacebuilding activities	0.3	0.1
	<b>HEADING 4 – TOTAL</b>	<b>0.7</b>	<b>0.1</b>
25 02 04 01	Documentary databases	0.3	0.02
25 02 04 02	Digital publications	0.06	0.008
28 01 02 11	Other management expenditure	0.1	0.1
	<b>HEADING 5 – TOTAL</b>	<b>0.4</b>	<b>0.1</b>
	<b>TOTAL</b>	<b>149.3</b>	<b>0.26</b>
04 04 70	European Globalisation Adjustment Fund (EGF)	18.5	
13 06 01	European Union Solidarity Fund - Member States	250.8	
	<b>SPECIAL INSTRUMENTS – TOTAL</b>	<b>269.3</b>	
	<b>GRAND TOTAL</b>	<b>418.6</b>	<b>0.26</b>

### A.2.2 Implementation of payment appropriations carried over from 2013

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

(million EUR)

MFF Heading	Description	PA carryover by decision	Imple-mented	PA automatic Carryover	Imple-mented	Total PA	Imple-mented	%
1a	Competitiveness	0.04	0.04	127.6	108.0	127.6	108.0	85%
1b	Cohesion	146.4	146.4	14.8	12.8	161.2	159.3	99%
2	Natural resources	1.8	1.8	33.4	31.2	35.2	33.0	94%
3	Security and Citizenship			9.8	8.2	9.8	8.2	84%
4	Global Europe	0.7	0.6	34.0	28.6	34.7	29.1	84%
5	Administration (COM)	0.4	0.3	319.4	294.1	319.8	294.4	92%
	<b>TOTAL</b>	<b>149.3</b>	<b>149.1</b>	<b>539.1</b>	<b>482.9</b>	<b>688.4</b>	<b>632.0</b>	<b>92%</b>
	Special instruments	269.3	269.3	0.5	0.5	269.8	269.8	100%
	<b>GRAND TOTAL</b>	<b>418.6</b>	<b>418.4</b>	<b>539.6</b>	<b>483.4</b>	<b>958.2</b>	<b>901.8</b>	<b>94%</b>

### A.3 AMENDING BUDGETS 2014

#### A.3.1 Summary Table of Amending Budgets 2014

(million EUR)

AB	Date of adoption	Main subject	Official Journal	Impact on CA	Impact on PA
1	16/04	EIF capital increase, changes in Horizon 2020	OJ L 204 11/07/2014		
2	17/12	Revenue from fines and interest payments and increase of payment appropriations	OJ L 73 17/03/2015	-2	+3 599 (res -70)
3	17/12	TOR, VAT and GNI bases	OJ L 73 17/03/2015	-4 (res -71)	+0.2
4	17/12	Floods in Sardinia, earthquake in Greece, ice storms in Slovenia, ice followed by floods in Croatia	OJ L 73 17/03/2015	47	0
5	17/12	Revision of TOR, VAT and GNI contributions	OJ L 73 17/03/2015		
6	17/12	Floods in Serbia, Croatia and Bulgaria	OJ L 73 17/03/2015	80	0
7	17/12	Surplus 2013	OJ L 73 17/03/2015		
		<b>TOTAL without reserves</b>		<b>121</b>	<b>3 599</b>
		<b>Reserves</b>		<b>-71</b>	<b>-70</b>
		<b>Impact to MFF ceiling</b>		<b>50</b>	<b>3 529</b>

See also the Amending Budgets in item C.4.

#### A.3.2 Impact of Amending Budgets between MFF Headings

(million EUR)

MFF Heading	CA	PA
1a Competitiveness		422
1b Cohesion		2 486
2 Natural resources	-5	54
3 Security and Citizenship		-12
4 Global Europe		650
5 Administration	-0.4	-0.4
Special instruments	127	0
<b>TOTAL without reserves</b>	<b>121</b>	<b>3 599</b>
<b>Reserves</b>	<b>-71</b>	<b>-70</b>
<b>Impact to MFF margin</b>	<b>+50</b>	<b>-3 529</b>

## A.4 TRANSFERS 2014

### A.4.1 Total Impact of Transfers

In 2014, 51 transfers (2013: 42) were approved by the Budget Authority. As in 2013, all of them were transfers for decision. The European Globalisation Adjustment Fund was the subject of 21 transfers (2013: 11).

In the presentation used in this report, transfers affect the total appropriations by increasing them with amounts released from the provisional appropriations either by Budget Authority transfer or Commission transfers.

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

#### Commitments

(million EUR)

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	2	0			145	-145	0	2
1b Cohesion					6	-6	0	0
2 Natural resources	43	2			3	-3	0	43
3 Security and Citizenship					8	-8	0	0
4 Global Europe			90		67	-67	0	90
5 Administration					4	-4	0	0
<b>TOTAL</b>	<b>45</b>	<b>2</b>	<b>90</b>	<b>0</b>	<b>233</b>	<b>-233</b>	<b>0</b>	<b>135</b>
Special instruments			89	277			0	89
<b>GRAND TOTAL</b>	<b>45</b>	<b>2</b>	<b>179</b>	<b>277</b>	<b>233</b>	<b>-233</b>	<b>0</b>	<b>224</b>

#### Payments

(million EUR)

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	2	0	7		205	-219	-14	-5
1b Cohesion					2 498	-1 929	569	569
2 Natural resources	43	2			17	-501	-485	-442
3 Security and Citizenship					41	-47	-6	-6
4 Global Europe			150		240	-306	-65	85
5 Administration					114	-113	1	1
<b>TOTAL</b>	<b>45</b>	<b>2</b>	<b>157</b>	<b>0</b>	<b>3 115</b>	<b>-3 115</b>	<b>0</b>	<b>52</b>
Special instruments					27	-27	0	0
<b>GRAND TOTAL</b>	<b>45</b>	<b>2</b>	<b>157</b>	<b>0</b>	<b>3 142</b>	<b>-3 142</b>	<b>0</b>	<b>202</b>

After transfers from the provisional appropriations the following amounts remained unused:

(million EUR)

Budget line	Heading	Description	Provisional appropriations CA	Provisional appropriations PA
11 03 01	2	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters		1.6
<b>Total</b>				<b>1.6</b>

## A.4.2 The Global Transfer

The Global Transfer proposal for 2014 (DEC 29/2014) represented EUR 175 million of reinforcements and reductions (2013: EUR 109 million) broken down by heading as follows:

(million EUR)

MFF Heading	Reinforcements	Reductions	Impact between headings
1a Competitiveness	106.4	100.1	6.4
1b Cohesion		-0.4	-0,4
2 Natural resources	2.9	2.5	0.4
3 Security and Citizenship	25.6	32.0	-6.4
4 Global Europe	40.2	40.2	0
<b>TOTAL</b>	<b>175.1</b>	<b>175.1</b>	<b>0</b>

In total, 47 budget lines (2013: 44) were concerned; 26 for reinforcement and 31 for reductions (2013: 9 and 35).

The Budget authority rejected this proposal and decided to use it for redeployment by incorporating main elements of the proposal into Amending Budgets.

## A.4.3 End of Year Transfer for Payment Appropriations

The so-called "End of Year Transfer" is intended to ensure that, insofar as possible, the outstanding requests for additional payments related to funds in shared management, can be met, by making full use of any available payment appropriations, right up to mid-December.

The rules governing this facility are set out in Article 179(2) and 179(3) of the Regulation (EU, EURATOM) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the European Union (Financial Regulation).

The "End of Year Transfer" for 2014 concerned payment appropriations totalling EUR 580 million (2013: EUR 140 million), drawn from 28 budget lines (2013: 52), mainly from Rural development due to the delay in approval of the operational programmes. It can be broken down by heading as follows:

(million EUR)

MFF Heading	Reductions
1a Competitiveness	4
2 Natural resources	491
3 Security and Citizenship	11
4 Global Europe	72
Special instrument	2

This amount was transferred as follows:

- EUR 9 million for 11 06 12 *Completion of European Fisheries Fund (EFF) – Convergence objective (2007-2013)*;
- EUR 564 million for 13 04 02 *Completion of Cohesion Fund (2007-2013)*;
- EUR 7 million for 18 03 51 *Completion of return refugees and migration flows (2007-2013)*.

A complete summary on Budget Authority transfers is given in Annex 1.

## A.5 2014 IMPLEMENTATION OVERVIEW

### A.5.1 Implementation of authorised appropriations 2014

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

(million EUR)

Consolidated Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	Internal transfers	Assigned revenue	Total appropriations <sup>5</sup>	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	142 524	179	121	45	0	7 070	149 939	113 208	76%	151 829	15 400
PA	135 391	1 410	3 599	45	0	7 051	147 495	142 497	97%	144 766	3 829
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	222 410	80 136	113 208	62 362		-3 536		189 585	-15%		

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations <sup>6</sup>	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	138 992	178	121	45	0	6 671	146 009	109 418	76%	151 829	15 340
PA	131 859	958	3 599	45	0	6 559	143 020	138 768	97%	144 766	3 215
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	221 853	79 734	109 418	59 034		-3 372		189 132	-15%		

These implementation rates are influenced by the inclusion of assigned revenue. The implementation rates for assigned revenue are not comparable to that for the annual voted budgetary appropriations, due to the different nature of these appropriations. The use of assigned revenue may be subject to specific conditions; commitments and payments are entered in the budget of the year for the same amount even if their planned implementation schedule would cover later years; unused appropriations are not cancelled but carried over automatically (with the exception of refunds carried over from the previous year).

Excluding assigned revenue and un-mobilised reserves, the implementation rates of 2014 are 76% for commitments and 99% for payments. The carryover of commitments represents 8% of appropriations and the re-programming 15%.

<sup>5</sup> Includes the un-mobilised reserves.

<sup>6</sup> Includes the un-mobilised reserves.

The tables below give the 2014 implementation of authorised appropriations by policy area:

## Commitments

(million EUR)

Implementation by Policy area							
Title	Policy Area	Commitment Appropriations Authorised	Commitments made				
			From the year's appropriations	From carryovers	From assigned revenue	Total	Rate
01	Economic and Financial Affairs	351	233	0	3	236	67%
02	Enterprise	2 754	2 526	0	82	2 608	95%
03	Competition	100	93	0	3	97	97%
04	Employment and Social Affairs	14 678	10 139	168	5	10 312	70%
05	Agriculture and Rural Development	60 141	46 400	0	1 389	47 789	79%
06	Mobility and Transport	2 931	2 854	0	25	2 879	98%
07	Environment and Climate Action	430	407	0	16	423	98%
08	Research	7 193	6 162	0	840	7 002	97%
09	Information Society and Media	1 759	1 612	0	97	1 708	97%
10	Direct Research	982	401	0	134	535	55%
11	Maritime Affairs and Fisheries	1 019	216	0	2	218	21%
12	Internal Market	133	118	0	5	123	92%
13	Regional Policy	33 508	17 066	0	11	17 078	51%
14	Taxation and Customs Union	164	157	0	2	160	97%
15	Education and Culture	3 330	2 877	0	347	3 223	97%
16	Communication	259	246	0	6	252	97%
17	Health and Consumer Protection	643	604	1	19	624	97%
18	Area of freedom, security and justice	1 243	508	2	13	523	42%
19	External Relations	739	661	5	21	687	93%
20	Trade	122	118	0	2	120	98%
21	Development and Relation with ACP States	5 469	5 195	1	157	5 353	98%
22	Enlargement	1 488	1 434	0	6	1 440	97%
23	Humanitarian Aid	1 240	1 163	0	24	1 187	96%
24	Fight against Fraud	77	77	0	0	77	99%
25	Commission's Policy Coordination and Legal Advice	205	192	0	6	198	97%
26	Commission's Administration	1 124	960	0	110	1 070	95%
27	Budget	92	84	0	4	89	97%
28	Audit	12	12	0	0	12	97%
29	Statistics	146	131	0	8	140	96%
30	Pensions and Related expenditure	1 495	1 493	0	0	1 493	100%
31	Language services	478	391	0	53	444	93%
32	Energy	1 086	955	0	34	990	91%
33	Justice	216	205	0	4	209	96%
34	Climate action	122	121	0	0	122	99%
	<b>Total Commission excluding reserves</b>	<b>145 729</b>	<b>105 811</b>	<b>178</b>	<b>3 429</b>	<b>109 418</b>	<b>75%</b>
	Other Institutions	3 931	3 445	0.7	343	3 789	96%
	<b>TOTAL excluding reserves</b>	<b>149 660</b>	<b>109 256</b>	<b>179</b>	<b>3 772</b>	<b>113 208</b>	<b>97%</b>
	<b>Reserves</b>	<b>279</b>					<b>—</b>

## Payments

(million EUR)

Implementation by Policy area							
Title	Policy Area	Payment Appropriations Authorised	Payments made				
			From the year's appropriations	From carryovers	From assigned revenue	Total	Rate
01	Economic and Financial Affairs	429	293	7	5	306	71%
02	Enterprise	2 486	2 144	12	81	2 237	90%
03	Competition	107	87	7	3	96	90%
04	Employment and Social Affairs	11 522	11 226	48	129	11 403	99%
05	Agriculture and Rural Development	57 120	54 224	20	1 522	55 766	98%
06	Mobility and Transport	1 089	997	5	35	1 037	95%
07	Environment and Climate Action	384	330	18	15	362	95%
08	Research	5 621	4 080	28	810	4 918	87%
09	Information Society and Media	1 343	1 052	15	117	1 184	88%
10	Direct Research	949	353	47	108	508	54%
11	Maritime Affairs and Fisheries	823	782	4	19	805	98%
12	Internal Market	134	109	5	5	119	89%
13	Regional Policy	43 995	43 456	390	133	43 979	100%
14	Taxation and Customs Union	146	128	6	3	138	95%
15	Education and Culture	2 969	2 405	11	257	2 673	90%
16	Communication	276	241	13	4	257	93%
17	Health and Consumer Protection	590	543	11	17	571	97%
18	Area of freedom, security and justice	803	762	4	22	789	98%
19	External Relations	593	527	2	24	552	93%
20	Trade	123	113	3	2	118	96%
21	Development and Relation with ACP States	4 192	3 917	23	193	4 133	99%
22	Enlargement	908	885	4	9	898	99%
23	Humanitarian Aid	1 498	1 405	8	17	1 430	95%
24	Fight against Fraud	84	68	6	0	75	89%
25	Commission's Policy Coordination and Legal Advice	221	180	13	5	199	90%
26	Commission's Administration	1 285	833	150	77	1 060	82%
27	Budget	99	79	6	3	88	89%
28	Audit	13	11	0	0	12	93%
29	Statistics	160	126	5	8	139	87%
30	Pensions and Related expenditure	1 495	1493	0	0	1 493	100%
31	Language services	498	377	19	49	445	89%
32	Energy	805	650	4	79	733	91%
33	Justice	202	183	3	7	193	95%
34	Climate action	55	48	2	0	50	91%
	<b>Total Commission</b>	<b>143 020</b>	<b>134 108</b>	<b>902</b>	<b>3 758</b>	<b>138 768</b>	<b>97%</b>
	Other Institutions	4 475	3 027	402	300	3 729	83%
	<b>TOTAL</b>	<b>147 495</b>	<b>137 136</b>	<b>1 304</b>	<b>4 057</b>	<b>142 497</b>	<b>97%</b>

A short summary table of the assigned revenue implementation is presented in the next item.

## A.5.2 Implementation of Assigned Revenue Appropriations

### Implementation of assigned revenue appropriations as at end 2014

(million EUR)

Implementation of assigned revenue: Commitments			
MFF Heading	Assigned revenue available in 2014	Implementation as at end-December	Implementation as at end-December
			(%)
1a Competitiveness	2 645	1 552	59%
1b Cohesion	830	9	1%
2 Natural resources	2 105	1 397	66%
3 Security and Citizenship	81	41	50%
4 Global Europe	571	203	36%
5 Administration (COM)	366	227	62%
Special instruments	74	0	0%
<b>Total Commission</b>	<b>6 671</b>	<b>3 429</b>	<b>51%</b>
Other Institutions	399	343	86%
<b>TOTAL</b>	<b>7 070</b>	<b>3 772</b>	<b>53%</b>

(million EUR)

Implementation of assigned revenue: Payments			
MFF Heading	Assigned revenue available in 2014	Implementation as at end-December	Implementation as at end-December
			(%)
1a Competitiveness	3 323	1 483	45%
1b Cohesion	224	203	91%
2 Natural resources	1 968	1 502	76%
3 Security and Citizenship	78	55	71%
4 Global Europe	521	297	57%
5 Administration (COM)	370	180	49%
Special instruments	74	38	52%
<b>Total Commission</b>	<b>6 559</b>	<b>3 758</b>	<b>57%</b>
Other Institutions	492	300	61%
<b>TOTAL</b>	<b>7 051</b>	<b>4 057</b>	<b>58%</b>

(million EUR)

Implementation of assigned revenue by source: Commitments			
	Assigned revenue available in 2014	Implementation as at end-December	Implementation as at end-December (%)
EAGF clearance, irregularities, milk levy	1 014	673	66%
Other recoveries	1 273	520	41%
<i>Sub-total of recoveries in 2014</i>	<i>2 287</i>	<i>1 193</i>	<i>52%</i>
EAGF clearance, irregularities, milk levy	710	710	100%
Other recoveries	1 493	389	26%
<i>Sub-total of recoveries carried over from 2013</i>	<i>2 204</i>	<i>1 099</i>	<i>50%</i>
EFTA	393	392	100%
Candidate countries contribution	11	6	50%
JRC competitive income	490	93	19%
Other earmarked revenues (Third Party)	1 231	596	48%
Coal and Steel income	56	51	90%
<b>Total Commission</b>	<b>6 671</b>	<b>3 429</b>	<b>51%</b>
Other institutions	399	343	86%
<b>TOTAL</b>	<b>7 070</b>	<b>3 772</b>	<b>53%</b>



(million EUR)

Implementation of assigned revenue by source: Payments			
	Assigned revenue available in 2014	Implementation as at end-December	Implementation as at end-December
EAGF clearance, irregularities, milk levy	1 014	673	66%
Other recoveries	1 274	776	61%
<i>Sub-total of recoveries in 2014</i>	<i>2 288</i>	<i>1 448</i>	<i>63%</i>
EAGF clearance, irregularities, milk levy	710	710	100%
Other recoveries	606	559	92%
<i>Sub-total of recoveries carried over from 2013</i>	<i>1 316</i>	<i>1 269</i>	<i>96%</i>
EFTA	286	284	99%
Candidate countries contributions	30	13	43%
JRC competitive income	394	82	21%
Other earmarked revenues (Third Party)	2 180	612	28%
Coal and Steel income	65	49	75%
<b>Total Commission</b>	<b>6 559</b>	<b>3 758</b>	<b>57%</b>
Other institutions	492	300	61%
<b>TOTAL</b>	<b>7 051</b>	<b>4 057</b>	<b>58%</b>

Above 70 % 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 2014 assigned revenue appropriations amounted to EUR 3 429 million for commitment appropriations (51%) and EUR 3 758 million for payment appropriations (57%). This is comparable in percentage terms with the implementation in 2013, which was EUR 4 091 million for commitment appropriations (57%) and EUR 4 377 million for payment appropriations (58%).

The new EAGF assigned revenue appropriations that are declared by Member States, which originate mainly from clearance of accounts corrections, irregularities and milk levy, are usually 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, 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 given proportionality factor (estimated to 3.03% for 2014) under the Agreement establishing the European economic area. The implementation of both commitment and payment appropriations of those budget lines is consequently high in comparison with the other types of assigned revenue. Within a given year both commitment and payment EFTA appropriations are usually fully implemented and this proved to be the case also in 2014. 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.

A complete analysis of the implementation of assigned revenue in 2014 will be presented in the Working document part V of the Draft General Budget of the European Commission for the financial year 2016 *Assigned revenue implementation in the previous year*.

### A.5.3 Implementation of Budgetary Appropriations 2014

#### A.5.3.1 2014 Implementation Overview Table

The table below gives the implementation of budgetary appropriations of the year 2014 excluding un-mobilised reserves.

(million EUR)

Implementation as at 31 December 2014: Commitment and Payment appropriations									
Heading	Implementation as at end-2014		Implementation as at end-2014 (%)		Balance as at end 2014		Balance <u>after</u> carryover to 2015		CA after re-programming
	CA	PA	CA	PA	CA	PA	CA	PA	
1a Competitiveness	16 466	11 740	100%	99%	18	117	18	13	18
1b Cohesion	27 794	53 990	59%	100%	19 708	16	11 228	0	12
2 Natural Resources	46 867	55 050	79%	98%	12 324	909	9 456	7	10
3 Security and Citizenship	1 463	1 648	67%	99%	709	12	455	4	13
4 Global Europe	8 280	6 880	98%	99%	143	45	7	2	7
5 Administration (COM)	4 867	4 615	100%	95%	6	260	6	5	6
6 Compensations	29	29	100%	100%	0	0	0	0	0
<b>Total Commission</b>	<b>105 766</b>	<b>133 952</b>	<b>76%</b>	<b>99%</b>	<b>32 907</b>	<b>1 359</b>	<b>21 170</b>	<b>30</b>	<b>66</b>
Special instruments	45	157	–	81%	439	36	78	0	78
<b>Grand total Commission</b>	<b>105 811</b>	<b>134 108</b>	<b>76%</b>	<b>99%</b>	<b>33 346</b>	<b>1 394</b>	<b>21 251</b>	<b>30</b>	<b>144</b>
Other institutions	3 445	3 027	98%	86%	86	504	82	82	82
<b>TOTAL</b>	<b>109 256</b>	<b>137 136</b>	<b>77%</b>	<b>99%</b>	<b>33 434</b>	<b>1 898</b>	<b>21 333</b>	<b>112</b>	<b>226</b>

Unspent appropriations carried over from 2013 are treated in item A.2.2, unused reserves in item A.4.1.

#### A.5.3.2 Implementation Compared to Initial Budget 2014

The table below presents the 2014 implementation by detailed MFF heading on initial budget compared to the final budget (budget after adjustments during the year), showing the link between implementation rates and budgetary adjustments.

Comparison of 2014 Implementation of the Initial Budget and the Final Budget by detailed MFF Heading					
MFF Heading		CA		PA	
		On final budget	On initial budget	On final budget	On initial budget
<b>1a Competitiveness for growth and jobs</b>					
1.1.11	European Satellite Navigation Systems (EGNOS & GALILEO)	100%	100%	100%	101%
1.1.12	International Thermonuclear Experimental Reactor (ITER)	100%	100%	100%	76%
1.1.13	European Earth Observation Programme (COPERNICUS)	100%	100%	99%	129%
1.1.2	Nuclear Safety and Decommissioning	100%	100%	100%	91%
1.1.31	Horizon 2020	100%	100%	99%	103%
1.1.32	Euratom Research and Training Programme	100%	100%	93%	104%
1.1.4	Competitiveness of enterprises and small and medium-sized	100%	92%	99%	98%

Comparison of 2014 Implementation of the Initial Budget and the Final Budget by detailed MFF Heading					
MFF Heading		CA		PA	
		On final budget	On initial budget	On final budget	On initial budget
	enterprises (COSME)				
1.1.5	Education, Training, Youth and Sport (Erasmus+)	100%	100%	99%	111%
1.1.6	Employment and Social Innovation (EaSI)	96%	96%	94%	78%
1.1.7	Customs, Fiscalis and Anti-Fraud	100%	100%	100%	115%
1.1.81	CEF – Energy	100%	100%	80%	80%
1.1.82	CEF – Transport	100%	100%	100%	100%
1.1.83	CEF - Information and Communication Technology (ICT)	100%	100%	94%	32%
1.1.9	Energy projects to aid economic recovery (EERP)	–	–	100%	207%
1.1.DAG	Decentralised agencies	100%	100%	100%	100%
	<b>TOTAL— Competitiveness</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>1b Economic, social and territorial Cohesion</b>					
1.2.11	Regional convergence (Less developed regions)	49%	48%	100%	102%
1.2.12	Transition regions	61%	61%	100%	59%
1.2.13	Competitiveness (More developed regions)	65%	65%	100%	102%
1.2.14	Outermost and sparsely populated regions	69%	69%	100%	51%
1.2.15	Cohesion fund	71%	71%	100%	121%
1.2.2	European territorial cooperation	20%	20%	100%	129%
1.2.31	Technical assistance and innovative actions	94%	102%	81%	52%
1.2.4	European Aid to the Most Deprived (FEAD)	98%	100%	100%	134%
1.2.5	Youth employment initiative (specific top-up allocation)	87%	87%	100%	8%
	<b>TOTAL— Cohesion</b>	<b>59%</b>	<b>59%</b>	<b>100%</b>	<b>106%</b>
<b>2 Sustainable growth: Natural Resources</b>					
2.0.10	European Agricultural Guarantee Fund (EAGF) - Market related expenditure and direct payments	98%	98%	98%	98%
2.0.2	European Agricultural Fund for Rural Development (EAFRD)	24%	24%	100%	96%
2.0.31	European Maritime and Fisheries Fund (EMFF)	10%	10%	100%	114%
2.0.32	Regional Fisheries Management Organisations (RFMOs) and Sustainable Fisheries Agreements (SFAs)	98%	215%	95%	201%
2.0.4	Environment and Climate action (Life+)	100%	99%	94%	97%
2.0.DAG	Decentralised agencies	100%	100%	100%	102%
	<b>TOTAL— Natural Resources</b>	<b>79%</b>	<b>79%</b>	<b>98%</b>	<b>98%</b>
<b>3. Security and Citizenship</b>					
3.0.1	Asylum, Migration and Integration Fund (AMIF)	11%	11%	99%	122%
3.0.2	Internal Security Fund (ISF)	17%	16%	99%	89%
3.0.3	IT Systems	99%	99%	100%	277%
3.0.4	Justice	99%	99%	98%	108%
3.0.5	Rights and Citizenship	99%	99%	98%	77%
3.0.6	Civil protection	99%	99%	100%	89%
3.0.7	Europe for Citizens	100%	101%	99%	93%
3.0.8	Food and Feed	97%	97%	99%	100%
3.0.9	Health	100%	100%	98%	102%
3.0.10	Consumer protection	100%	100%	95%	85%
3.0.11	Creative Europe	100%	100%	99%	98%
3.0.DAG	Decentralised agencies	99%	100%	100%	94%
	<b>TOTAL— Security and Citizenship</b>	<b>67%</b>	<b>67%</b>	<b>99%</b>	<b>98%</b>

Comparison of 2014 Implementation of the Initial Budget and the Final Budget by detailed MFF Heading					
MFF Heading		CA		PA	
		On final budget	On initial budget	On final budget	On initial budget
<b>4. Global Europe</b>					
4.0.1	Instrument for Pre-Accession Assistance (IPA)	92%	86%	100%	89%
4.0.2	European Neighbourhood Instrument (ENI)	100%	106%	100%	117%
4.0.3	Development Cooperation Instrument (DCI)	100%	100%	99%	101%
4.0.4	Partnership Instrument (PI)	100%	100%	95%	98%
4.0.5	European Instrument for Democracy and Human Rights (EIDHR)	100%	100%	98%	136%
4.0.6	Instrument contributing to Stability and Peace (IcSP)	100%	87%	97%	121%
4.0.7	Humanitarian aid	100%	118%	100%	172%
4.0.8	Common Foreign and Security Policy (CFSP)	95%	91%	100%	104%
4.0.9	Instrument for Nuclear Safety Cooperation (INSC)	100%	100%	100%	85%
4.0.10	Macro-financial assistance (MFA)	100%	64%	93%	0%
4.0.11	EU guarantees for lending operations	100%	100%	100%	100%
4.0.12	Civil protection and European Emergency Response Centre (ERC)	97%	74%	88%	63%
4.0.13	European Voluntary Humanitarian Aid Corps (EVHAC)	99%	99%	16%	14%
4.0.DAG	Decentralised agencies	100%	100%	100%	100%
	<b>TOTAL— Global Europe</b>	<b>98%</b>	<b>99%</b>	<b>99%</b>	<b>111%</b>
<b>5. Administration</b>					
5.1.1	Pensions (all institutions)	100%	103%	100%	103%
5.1.2	European schools	100%	102%	99%	101%
5.23x	Commission administration	100%	98%	92%	91%
	<b>TOTAL— Administration</b>	<b>100%</b>	<b>100%</b>	<b>95%</b>	<b>95%</b>
<b>6. Compensations</b>					
6.0.1	Compensations	100%	100%	100%	100%
	<b>TOTAL— Compensations</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>TOTAL COMMISSION</b>		<b>76%</b>	<b>76%</b>	<b>99%</b>	<b>102%</b>
	Other institutions	98%	98%	86%	86%
<b>GRAND TOTAL</b>		<b>77%</b>	<b>77%</b>	<b>99%</b>	<b>101%</b>

## A.6 RAL-SITUATION

### A.6.1 Consolidated summary of commitments outstanding

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

(million EUR)

Policy Area	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 Commitments	De-commitments 2014	RAL as at 31.12.2014	Evolution in million EUR
1a Competitiveness	29 657	8 167	18 018	5 164	-812	33 532	3 875
1b Cohesion	137 105	52 494	27 954	1 857	-1 229	109 477	-27 628
2 Natural Resources	27 978	11 930	48 263	44 655	-275	19 382	-8 596
3 Security and Citizenship	3 092	944	1 507	767	-306	2 582	-511
4 Global Europe	23 285	5 490	8 489	1 716	-722	23 846	561
5 Administration	335	307	5 094	4 783	-26	313	-22
6 Compensations	0	0	29	29	0	0	0
Special instruments	401	401	64	64	0	0	-401
<b>TOTAL COMMISSION</b>	<b>221 853</b>	<b>79 734</b>	<b>109 418</b>	<b>59 034</b>	<b>-3 372</b>	<b>189 132</b>	<b>-32 721</b>
Other Institutions	557	402	3 790	3 328	-164	453	-104
<b>TOTAL</b>	<b>222 410</b>	<b>80 136</b>	<b>113 208</b>	<b>62 362</b>	<b>-3 536</b>	<b>189 585</b>	<b>-32 825</b>

### A.6.2 Evolution of the RAL in 2014

Heading	Evolution in million EUR	Evolution in %
1a Competitiveness	3 875	+13%
1b Cohesion	-27 628	-20%
2 Natural Resources	-8 596	-31%
3 Security and Citizenship	-510	-17%
4 Global Europe	561	+2%
5 Administration	-22	-7%
<b>TOTAL COMMISSION</b>	<b>-32 721</b>	<b>-15%</b>

The low level of implementation of commitment, linked to the delay of approval of the programmes in shared management (rate of 76% for commitments) and the high implementation in payment (rate of 99% for payments) explain the decrease. This decrease is however temporary as a reprogramming of commitments of various Funds under shared management was proposed by the Commission early 2015 and will create additional RAL in 2015. During the year 2014, the increase of payment appropriations (through the amending budgets) and the de-commitments eliminated the gap between commitments and payments of the initial voted budget.

### A.6.3 RAL by heading

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

	RAL amount billion EUR	As % of RAL	As % of 2014 differentiated CA	RAL in years of differentiated CA of the final budget 2014
<b>Total Heading 1a</b>	33.2	18%	18%	2.1
Common Strategic Framework (CSF) Research & Innovation	20.2	11%	10%	2.3
Connecting Europe Facility (CEF)	4.7	2%	2%	2.4
<b>Total Heading 1b</b>	<b>109.5</b>	<b>58%</b>	<b>54%</b>	<b>2.3</b>
Regional convergence	61.9	33%	26%	2.7
Competitiveness	16.3	9%	8%	2.2
Cohesion fund	24.5	13%	10%	2.8
<b>Total Heading 2</b>	<b>19.3</b>	<b>10%</b>	<b>17%</b>	<b>1.3</b>
Rural development	16.5	9%	16%	1.2
<b>Total Heading 3</b>	<b>2.6</b>	<b>1%</b>	<b>2%</b>	<b>1.2</b>
<b>Total Heading 4</b>	<b>23.7</b>	<b>13%</b>	<b>9%</b>	<b>2.9</b>
Pre-accession (IPA)	5.9	3%	2%	4.2
Neighbourhood (ENPI)	6.7	4%	3%	3.0
Development cooperation (DCI)	8.6	5%	3%	3.8
<b>Total of the programmes</b>	<b>165.3</b>	<b>88%</b>	<b>67%</b>	<b>2.4</b>
<b>TOTAL RAL of differentiated appropriations</b>	<b>188.5</b>	<b>100%</b>	<b>100%</b>	<b>2.1</b>

The RAL of differentiated appropriations corresponds to 2.1 years of commitment and to 2.2 years of payment appropriations at the 2014 level 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. However, as already mentioned, the delay in the adoption of the programmes in shared management makes it difficult to have valuable analysis of the evolution of RAL in comparison with previous years. More generally, only prudent conclusions should be drawn from analysis of the ratio between payments mostly related to outstanding commitments originating mainly from the old period against commitment appropriations of the first year of the new programming period.

## A.6.4 Age structure of the RAL

(million EUR)

RAL of individual commitments per year of origin by policy area											
MFF Heading	<2007	2007	2008	2009	2010	2011	2012	2013	2014	Total individual commitments	Total RAL
1a Competitiveness	51	23	162	432	2 718	2 217	4 784	7 577	7 465	25 429	33 532
1b Cohesion	2 660		201	316	2 050	7 996	22 506	47 639	25 030	108 398	109 477
2 Natural Resources	312	1	26	52	95	153	3 479	11 455	3 441	19 014	19 382
3 Security and Citizenship	0.2	1	28	61	142	222	447	792	546	2 239	2 582
4 Global Europe	433	56	155	302	520	1 337	2 907	3 872	4 966	14 548	23 846
5 Administration			0.01	0.08	0.02	0.05	4	12	297	313	313
<b>Total Commission</b>	<b>3 455</b>	<b>81</b>	<b>573</b>	<b>1 163</b>	<b>5 526</b>	<b>11 925</b>	<b>34 126</b>	<b>71 347</b>	<b>41 745</b>	<b>169 942</b>	<b>189 132</b>
Other Institutions									453	453	453
<b>TOTAL</b>									<b>42 198</b>	<b>170 395</b>	<b>189 585</b>

For heading 1b, heading 2, and heading 3, the profile of the outstanding individual commitments shows a peak in year 2013 with a decrease for older commitments, which is what can be expected for shared management programmes submitted to de-commitment rules. The RAL is also linked mostly to individual commitments.

End 2014, a large part of the RAL for heading 1a and heading 4 was linked to global commitment (difference between "total RAL" and "total individual commitment"). When individual commitments are made, a large part of the RAL for heading 1a dates from the year or the year before. For heading 4, the RAL on individual commitments decreases regularly according to the age of the commitments.





## **PART B - Overview: Budget 2014 by Heading**



## B.1 HEADING 1A: COMPETITIVENESS FOR GROWTH AND JOBS

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	16 482	0	0	2	0	2 645	19 129	18 018	94%	17 824	1 092
PA	11 439	128	422	-2	-3	3 323	15 308	13 331	87%	14 408	1 943
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	29 657	8 167	18 018	5 164		- 812		33 532	13%		

The significant share of third party appropriations (materialized by the level of assigned revenue) influenced considerably the implementation rates of budgetary appropriations. For budgetary appropriations (this means appropriations excluding assigned revenue), commitments were fully used demonstrating that the new programmes of the period 2014–2020 were successfully launched and the level of 99% was reached for payments. The very difficult situation in terms of available payment appropriations imposed intensive micromanagement of payments: about  $\frac{3}{4}$  of all budget lines were adjusted with Commission transfers in course of the year.

Amending budget 1/2014 transferred EUR 42 million commitment appropriations from COSME and Horizon 2020 to the European Investment Fund increasing the Fund's subscribed capital. Amending budget 2/2014 increased available payment appropriations by 4% (increase of the initial budget by EUR 422 million and redeployment of EUR 157 million). Due to the shortage of payment appropriations throughout the year, the pre-financing related to calls 2014 tended to be postponed as much as possible to 2015.

An overview of individual programmes is given below.

### B.1.1 European Satellite Navigation Systems (EGNOS & GALILEO) (MFF 1.1.11)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	1 326	0	0	0	0	169	1 495	1 365	91%	10	130
PA	1 123	0	70	0	- 61	163	1 296	1 163	90%	396	133
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	380	161	1 365	1 002		0		582	53%		

There was full implementation of budgetary appropriations.

Owing to lower than expected payment requests from the European Space Agency on industrial contracts signed before 2014 EUR 130 million was transferred from article 02 05 51 *Completion of European Satellite Navigation Programmes (EGNOS and GALILEO)*, more than half of it to EGNOS and Galileo programmes for industrial contracts signed as from 2014.

(million EUR)

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							
2016	852							
2017	899							
2018	812							
2019	756							
2020	1 254							
<b>TOTAL</b>	<b>6 959</b>							

### B.1.2 Decommissioning International Thermonuclear Experimental Reactor (ITER) (MFF 1.1.12)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	728	0	0	0	2	52	782	732	94%	1 216	49
PA	563	0	- 80	0	- 53	52	482	430	89%	487	51
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	2 076	367	732	63		0		2 378	15%		

There was full implementation of budgetary appropriations after the transfer of EUR 48 million of payment appropriations from article 08 04 51 *Completion of European Joint Undertaking for ITER - Fusion for Energy (F4E) (2007 to 2013)*. The payments related to the Vacuum Vessel contract, and the signature of a Procurement Arrangement with the ITER International Organisation, had been shifted to 2015 and technical discussions continued with the supplier with a view to resolving problems encountered with the manufacturing approach.

(million EUR)

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							
2016	330							
2017	327							
2018	300							
2019	272							
2020	136							
	<b>2 987</b>							

### B.1.3 European Earth Observation Programme (COPERNICUS) (MFF 1.1.13)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	363	0	0	0	0	0	363	363	100%	59	0
PA	188	1	0	0	56	1	245	243	99%	51	2
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	20	17	363	227		0		140	582%		

A reallocation of EUR 14 million in commitments and of EUR 30 million in payments 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)* was carried out. The payment appropriations of the latter were also reinforced by EUR 87 million (+78% to the initial budget).

(million EUR)

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							
2016	586							
2017	613							
2018	646							
2019	877							
2020	651							
	<b>4 291</b>							

## B.1.4 Nuclear Safety and Decommissioning (MFF 1.1.2)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	130	0	0	0	0	0	130	130	100%	267	0
PA	180	0	0	0	- 15	0	165	165	100%	181	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	933	165	130	0		0		898	-4%		

(million EUR)

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							
2016	136							
2017	138							
2018	141							
2019	144							
2020	147							
<b>TOTAL</b>	<b>969</b>							

## B.1.5 Horizon 2020 (MFF 1.1.31)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	9 044	0	- 21	2	- 2	1 425	10 448	10 075	96%	11 178	371
PA	6 031	111	205	27	1	2 164	8 540	7 311	86%	8 956	1 207
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	17 432	5 475	10 075	1 836		- 262		19 934	14%		

Budgetary commitment appropriations were fully implemented, virtually all unused payment appropriations were carried over (automatic carry-over of non-dissociated appropriations related to the administrative expenditure of the research).

There were many adjustments to this programme in 2014, both in commitments and payments:

The 2014 Draft Budget was adopted by the Commission on 28 June 2013. Subsequently, the 2014 Budget was adopted on 20 November 2013, before the formal adoption of the legal basis for Horizon 2020 on 11 December 2013. As a consequence, the figures in commitment appropriations for Horizon 2020 (EU and Euratom) had to be adjusted in the Budget 2014, in order to take into account the budget repartition adopted in the new legal basis. The structure of budget lines was modified through the Amending budget 1/2014 and was followed by budgetary neutral Budget Authority transfers. All updates in figures took place within and between activities of the same programme with no impact on the overall amounts.

The adjustments 2014 of payment appropriations are summarised in the table below:

(million EUR)

	Initial budget	Amending budget	BA transfers	COM transfers	Final budget	Implementation rate	Adjustments as % of initial budget
Current programme	1 564	50	-8	-213	1 393	97%	-10%
Completion	4 467	155	35	214	4 871	100%	9%
<b>Total</b>	<b>6 031</b>	<b>205</b>	<b>27</b>	<b>1</b>	<b>6 264</b>	<b>99%</b>	<b>4%</b>

In 2014, H2020 and the previous programme (FP7) faced a severe payment shortage. Research family DGs took several deficit reduction measures, including reduction of the pre-financing rate and postponing the payment of the pre-financing to 2015, in order to be able to cover the invoices linked to the completion of the previous programmes. The measures taken can be illustrated by the EUR 214 million reinforcement of the completion lines via a Commission transfers taking the payment appropriations from the pre-financing of the new programmes.

These measures would however not be sufficient to honour all the payment obligations therefore EUR 205 million of additional PA was requested and received via Amending Budget (AB2/2014). Also further reinforcement of the completion lines was provided via the Budgetary Authority transfers.

(million EUR)

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	19 934	39%
2015	9 609							
2016	10 215							
2017	10 884							
2018	11 522							
2019	12 313							
2020	13 458							
<b>TOTAL</b>	<b>77 024</b>							

## B.1.6 Euratom Research and Training Programme (MFF 1.1.32)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	287	0	0	- 2	0	80	365	344	94%	522	21
PA	248	0	0	- 21	50	108	385	325	84%	456	61
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	179	77	344	248		- 6		192	7%		

Budgetary commitment appropriations were fully implemented.

Item 08 03 01 01 *Euratom – Fusion energy* was reinforced by EUR 15 million in commitments and by EUR 46 million in payments (+94% to the initial budget) to take into account the revised split of appropriations between the Horizon 2020 and Euratom programmes of the new legal basis, between the indirect actions and direct actions, and between the research activities within the indirect actions.

(million EUR)

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							
2016	317							
2017	341							
2018	356							
2019	373							
2020	397							
<b>TOTAL</b>	<b>2 371</b>							



**B.1.7 Competitiveness of enterprises and small and medium-sized enterprises (COSME) (MFF 1.1.4)**

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	275	0	- 21	0	0	6	260	258	99%	360	2
PA	233	3	- 5	0	2	15	248	237	96%	275	10
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	849	147	258	90		- 3		867	2%		

Budgetary commitments were fully implemented. Minor adjustments were made to reinforce completion lines.

(million EUR)

Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding of commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	254	254		90		165	867	19%
2015	295							
2016	281							
2017	300							
2018	339							
2019	362							
2020	421							
<b>TOTAL</b>	<b>2 252</b>							

**B.1.8 Education, Training, Youth and Sport (Erasmus+) (MFF 1.1.5)**

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	1 556	0	0	0	3	342	1 901	1 826	96%	1 762	75
PA	1 219	6	138	0	4	310	1 678	1 509	90%	1 729	168
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	467	253	1 826	1 256		- 30		753	61%		

With the exception of item 15 01 04 01 *Support expenditure for Erasmus+*, all budgetary appropriations were fully implemented in 2014 after a redeployment of EUR 39 million from article

15 02 51 Completion line for Lifelong learning, including multilingualism to item 15 02 01 01 Promoting excellence and cooperation in the European education and training area and its relevance to the labour market. The reinforcement in payment appropriation via Amending budget 2/2014 was related to the political agreement on the 2014-2020 MFF reached in June 2013 between the European Parliament and the Council on the frontloading of ‘Horizon 2020’, ‘Erasmus+’ and ‘COSME’ over 2014-2015. It was also needed to allow full implementation of the mobility actions of Erasmus+ in 2014.

(million EUR)

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							
2016	1 727							
2017	2 014							
2018	2 313							
2019	2 624							
2020	2 948							
<b>TOTAL</b>	<b>14 793</b>							

### B.1.9 Employment and Social Innovation (EaSI) (MFF 1.1.6)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	123	0	0	0	0	4	127	119	93%	107	3
PA	102	2	- 10	0	- 7	5	92	84	91%	70	5
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	165	68	119	16		- 13		187	14%		

(million EUR)

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							
2016	127							
2017	131							
2018	135							
2019	139							
2020	147							
<b>TOTAL</b>	<b>926</b>							

### B.1.10 Customs, Fiscalis and Anti-Fraud (MFF 1.1.7)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	118	0	0	0	0	4	122	119	97%	107	4
PA	80	1	12	0	0	4	97	95	98%	85	2
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	125	71	119	24		- 11		137	10%		

Appropriations not implemented in 2014 concerned assigned revenue. A reallocation in favour of completion lines of customs and taxation programmes of EUR 15 million was carried out.

(million EUR)

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding of commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	118	118		24		95	137	69%
2015	122							
2016	126							
2017	130							
2018	133							
2019	137							
2020	142							
<b>TOTAL</b>	<b>908</b>							

### B.1.11 CEF-Energy (MFF 1.1.81)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	410	0	0	0	0	3	413	411	100%	23	1
PA	12	0	0	0	0	1	14	11	82%	27	2
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	108	11	411	0		- 23		485	348%		

### B.1.12 CEF-Transport (MFF 1.1.82)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	1 482	0	0	0	0	25	1 507	1 485	99%	1 540	21
PA	793	2	0	0	0	24	820	814	99%	804	5
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	3 656	801	1 485	13		- 153		4 175	14%		

There was full implementation of budgetary appropriations. The commitments of item 06 02 01 01 *Removing bottlenecks and bridging missing links* were reinforced by EUR 301 million through a reallocation inside the MFF sub-heading and internal transfers from CEF-Information and Communication Technology.

### B.1.13 CEF-Information and Communication Technology (ICT) (MFF 1.1.83)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	84	0	0	0	0	3	87	87	100%	3	0
PA	16	0	- 2	- 7	- 2	1	7	6	89%	11	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	12	5	87	0		0		93	680%		

Payment appropriations of article 09 03 03 *Promoting the interconnection and interoperability of national services of common interest and contributing to a safe, inclusive and positive online environment* were reduced as the work programme was validated only in March 2014 and as no pre-financing was to be paid on the procurement contracts.

#### B.1.13.1 Connecting Europe Facility (CEF)

(million EUR)

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		15		1 960	4 752	41%
2015	2 225							
2016	2 832							
2017	3 157							
2018	3 557							
2019	3 928							
2020	4 273							
<b>TOTAL</b>	<b>21 947</b>							

### B.1.14 Energy projects to aid economic recovery (EERP) (MFF 1.1.9)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	0	0	0	0	0	62	62	0	0%	0	62
PA	85	0	65	0	27	62	239	239	100%	202	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	2 402	239	0	0		- 156		2 007	-16%		

Payment appropriations were more than doubled in 2014 through Amending budget 2/2014 and internal transfers. The initial budget was consumed by September and the pending payments started to accumulate late interest charges.

### B.1.15 Decentralised agencies (MFF 1.1. DAG)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	239	0	0	0	0	25	263	250	95%	244	13
PA	239	0	0	0	0	24	263	249	95%	238	13
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	40	19	250	231		- 9		31	-21%		

### B.1.16 Others

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	317	0	43	2	-3	444	803	453	56%	427	339
PA	324	1	29	-2	-4	388	737	450	61%	440	284
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	814	291	453	159		-145		673	-17%		

**B.2 HEADING 1B: ECONOMIC, SOCIAL AND TERRITORIAL COHESION**

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	47 502	150	0	0	0	830	48 482	27 954	58%	54 959	9 300
PA	50 951	161	2 486	564	5	224	54 392	54 352	100%	56 931	38
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	137 105	52 494	27 954	1 857		-1 229		109 477	-20%		

The low implementation of commitments was a consequence of the timing of adoption of new operational programmes at the beginning of the new programming period. A number of them could not be adopted by the end of 2014. The remaining commitments authorised in the budget were either carried forward (EUR 8.5 billion to be implemented before end-March 2015) or proposed to be re-programmed (EUR 11.2 billion). The RAL in Cohesion decreased by EUR 27.6 billion, but this is only mostly temporary as commitment appropriations carried forward or re-programmed will be implemented in 2015 or later years.

Payment appropriations were fully implemented except for some support lines (automatic carry-over of non-differentiated administrative payment appropriations). Initial appropriations were increased by EUR 2.5 billion via Amending budget 2/2014 and by EUR 0.56 billion via End-of-year transfer.

Adjustments made in completion lines illustrate the high pressure on payments. The starting point was an initial budget of EUR 47.3 billion and outstanding commitments of EUR 136.9 billion of which EUR 23.4 billion in form of unpaid payment claims issued at the very end-2013. A total increase of EUR 4.8 billion or 10% was attained via amending budget 2/2014 (EUR 2.8 billion from increase of the payment appropriations and a reduction from some other lines such the Youth Employment Initiative), end-year transfer (EUR 0.56 billion) and Commission transfers from current programmes (EUR 1.4 billion).

The increase of completion lines by Fund was

- European Social Fund (ESF) EUR +0.1 billion
- European Regional Development Fund (ERDF) EUR +2.0 billion
- Cohesion Fund (CF) EUR +2.6 billion.

The redeployment of appropriations from current programmes to completion lines via transfers was EUR 1.8 billion, i.e. the magnitude of pre-financing of current programmes in 2014.

Unpaid payment claims at year-end stood at EUR 24.7 billion which compares to EUR 23.4 billion of the previous year.

A complete analysis of the implementation 2014 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 2014 in May 2015.

## B.2.1 Regional convergence (Less developed regions) (MFF 1.2.11)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	23 264	17	0	0	- 20	478	23 738	11 302	48%	33 650	6 070
PA	29 802	87	2 401	0	-1 699	174	30 765	30 747	100%	34 689	17
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	81 948	30 059	11 302	688		- 636		61 866	-25%		

The carryover of commitments to 2015, due to a delayed adoption of 2014–2020 operational programmes, concerned ESF for EUR 1.7 billion and ERDF for EUR 3.9 billion, the balance being assigned revenue.

Payment appropriations were reinforced in December 2014 via AB 2/2014 by EUR 2.4 billion in article 13 03 16 Completion of European Regional Development Fund (ERDF) – Convergence. The Commission transferred from this article EUR 340 million to ESF completion lines inside the MFF sub-heading and EUR 930 million to Cohesion fund 2007-2013 completion line which received also EUR 770 million from article 13 03 60 *European Regional Development Fund (ERDF) – Less developed regions – Investment for growth and jobs goal*.

(million EUR)

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%
2015	24 203							
2016	25 166							
2017	26 049							
2018	26 946							
2019	27 857							
2020	28 742							
<b>TOTAL</b>	<b>182 206</b>							

## B.2.2 Transition regions (MFF 1.2.12)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	4 698	0	0	0	- 2	188	4 884	2 874	59%	1	583
PA	276	0	0	0	- 112	4	167	167	100%	277	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	71	4	2 874	164		- 6		2 771	-		

The carryover of commitments to 2015 consisted of EUR 366 million from ERDF and EUR 217 million from ESF, of which EUR 188 million assigned revenue commitments.

The contribution of current programmes to Cohesion completion lines outside this MFF heading was EUR 112 million.

(million EUR)

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%
2015	4 854							
2016	4 951							
2017	5 050							
2018	5 152							
2019	5 255							
2020	5 360							
<b>TOTAL</b>	<b>35 318</b>							

### B.2.3 Competitiveness (More developed regions) (MFF 1.2.13)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	7 403	133	0	0	- 3	109	7 643	4 926	64%	7 332	1 637
PA	7 575	0	227	0	- 62	11	7 752	7 751	100%	8 405	1
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	19 265	7 470	4 926	281		- 148		16 292	-15%		

The share of current programme appropriations in the carryover of commitments to 2015 was EUR 1 250 million for ERDF and EUR 277 million for ESF.

In payments, article 13 03 18 *Completion of European Regional Development Fund (ERDF) – Regional competitiveness and employment* was reinforced with EUR 227 million via AB 2/2014 and with EUR 257 million via internal transfers. In total the completion lines of ESF were reduced by EUR 217 million and the current ERDF programme line (programmes 2014-2020) by EUR 104 million.



(million EUR)

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%
2015	7 529							
2016	7 578							
2017	7 730							
2018	7 885							
2019	8 042							
2020	8 204							
<b>TOTAL</b>	<b>54 368</b>							

#### B.2.4 Outermost and sparsely populated regions (MFF 1.2.14)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	209	0	0	0	0	0	209	144	69%	0	0
PA	13	0	0	0	- 6	0	7	7	100%	0	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	0	0	144	7		0		137	-		

As for other programmes of the European Structural and Investment Funds (ESIF), the unused commitment appropriations are proposed to be transferred to 2015 by means of a revision of the MFF in accordance with Article 19 of the MFF Regulation.

(million EUR)

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%
2015	213							
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)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	8 922	0	0	0	- 3	33	8 952	6 331	71%	12 498	794
PA	11 078	60	0	564	1 729	26	13 456	13 456	100%	11 906	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	31 994	13 252	6 331	204		- 369		24 499	-23%		

As it is usually the case for the ESIF programmes (where the commitments envelope is defined in the legal base), assigned revenue commitments were not implemented at all in 2014. Other unused commitment appropriations were either carried forward or re-programmed.

Payment appropriations (initial and reinforcements) were implemented in full. The total implementation was 13% higher than in 2013. The completion line of the 2007–2013 programming period was reinforced by Commission transfers amounting to EUR 1.7 billion from other Cohesion policy MFF headings, the end-year transfer of EUR 564 million, redeployments of EUR 301 million from the current programme and of EUR 196 million from Cohesion Fund prior to 2007.

### B.2.5.1 Cohesion fund

(million EUR)

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	23 516	22%
2015	8 347							
2016	8 738							
2017	9 082							
2018	9 420							
2019	9 781							
2020	10 092							
<b>TOTAL</b>	<b>63 397</b>							

### B.2.5.2 Contribution to CEF

(million EUR)

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		983	983	100%
2015	1 217							
2016	2 377							
2017	1 593							
2018	1 655							
2019	1 700							
2020	1 781							
<b>TOTAL</b>	<b>11 306</b>							

### B.2.6 European territorial cooperation (MFF 1.2.2)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	506	0	0	0	0	21	527	102	19%	1 380	72
PA	1 306	0	179	0	197	6	1 689	1 689	100%	1 576	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	3 742	1 669	102	20		- 53		2 102	-44%		

Payment appropriations of article 13 03 19 *Completion of European Regional Development Fund (ERDF) – European territorial cooperation* were reinforced by EUR 407 million (+31% to the initial budget) the programmes 2014-2020 contributing with EUR 34 million (–63%).

(million EUR)

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%
2015	738							
2016	1 054							
2017	1 916							
2018	1 954							
2019	1 993							
2020	2 033							
<b>TOTAL</b>	<b>10 195</b>							

## B.2.7 Technical assistance and innovative actions (MFF 1.2.31)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	190	0	0	0	16	0	205	194	94%	89	0
PA	136	15	0	0	- 48	4	106	84	80%	74	19
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	73	36	194	49		- 16		166	128%		

Due to delays in the implementation of the technical assistance actions linked to the preparation and adoption of the operational programmes, a series of actions initially foreseen had to be abandoned or postponed to 2015. For some ongoing contracts, contractors sent invoices at a later date or for a lower amount than initially foreseen.

(million EUR)

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	166	88%
2015	193							
2016	219							
2017	229							
2018	236							
2019	242							
2020	248							
<b>TOTAL</b>	<b>1 571</b>							

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	500	0	0	0	13	0	513	501	98%	0	12
PA	306	0	99	0	5	0	410	410	100%	0	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	0	0	513	410		0		93	-		

The Amending budget 2/2014 covered the additional needs in payment appropriations of EUR 99 million in 2014. The legal base of the ‘Fund for European Aid to the Most Deprived’ (FEAD) was adopted with a top up for 2014–2020 EUR 1 billion higher than the Commission proposal, resulting to higher advance payments in 2014.

(million EUR)

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	513		410		93	91	100%
2015	525							
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)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	1 804	0	0	0	0	0	1 804	1 574	87%	0	132
PA	450	0	- 420	0	4	0	34	34	100%	0	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	0	0	1 574	34		0		1 540	0%		

As part of the global agreement on the amending budgets in December 2014, the Budget authority decided to increase the 2015 Draft budget of the Youth Employment Initiative payment appropriations by EUR 440 million and to reduce the budget 2014 by EUR 420 million.

(million EUR)

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%
2015	1 407							
2016								
2017								
2018								
2019								
2020								
<b>TOTAL</b>	<b>3 211</b>							

## B.2.10 Others

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	6	0	0	0	0	0	6	6	98%	9	0
PA	9	0	0	0	- 2	0	6	6	99%	4	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	12	5	6	1		- 1		11	-7%		

This item covers Pilot projects and Preparatory actions of Cohesion.

### B.3 HEADING 2: SUSTAINABLE GROWTH: NATURAL RESOURCES

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	59 152	0	- 5	43	0	2 105	61 296	48 263	79%	61 197	3 575
PA	56 347	35	54	- 439	- 2	1 968	57 962	56 584	98%	59 282	1 369
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	27 978	11 930	48 263	44 655		- 275		19 382	-31%		

The actual implementation rate for commitments was 79% in 2014, but this is to be considered in the context of the Rural development commitments re-programming proposal of EUR 9.5 billion and of the carry-over of EUR 3.6 billion. From the EUR 3.6 billion carried over to 2015, Rural development commitments to be implemented before March 2015 represented EUR 1 970 million, non-committed appropriations of EAGF carried over for the reimbursement of direct payments in relation to financial discipline applied to budget year 2014 represented EUR 868 million and the assigned revenue represented EUR 708 million.

The implementation of payments taking into account the carryover was comparable to previous years.

#### B.3.1 European Agricultural Guarantee Fund (EAGF) - Market related expenditure and direct payments (MFF 2.0.10)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	43 778	0	0	0	0	1 724	45 502	44 293	97%	45 004	1 209
PA	43 777	13	0	- 1	0	1 724	45 514	44 287	97%	45 011	1 225
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	40	21	44 293	44 266		- 2		43	9%		

This sub-heading can be broken down to two main chapters.

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	2 233	0	0	0	- 57	594	2 770	2 479	89%	3 193	292
PA	2 233	0	0	0	- 57	594	2 770	2 478	89%	3 193	292
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	1	1	2 479	2 477		0		1	16%		

*B.3.1.2 Chapter 05 03 – Direct aids*

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	41 447	0	0	0	0	1 130	42 578	41 660	98%	41 658	918
PA	41 447	0	0	0	0	1 130	42 578	41 660	98%	41 658	918
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	0	0	41 660	41 660		0		0	0%		

**B.3.2 European Agricultural Fund for Rural Development (EAFRD) (MFF 2.0.2)**

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	13 991	0	0	0	- 1	335	14 325	3 310	23%	14 801	2 305
PA	11 615	2	- 20	- 490	0	201	11 308	11 191	99%	13 157	115
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	24 478	10 961	3 310	231		- 47		16 550	-32%		

As a result of the late agreement on legal acts and the on-going discussions between the Commission and the Member States on the 2014–2020 programmes, a significant number of rural development programmes could not be adopted in 2014. The adoption procedure for some



programmes, with a total amount of EUR 1 970 million was advanced enough to benefit from the procedure for carry-over of appropriations under Article 13 of the Financial Regulation. Allocations neither used in 2014 nor carried over are proposed to be re-programmed to 2015 and 2016.

The impact on payments was that advances for only the 9 rural development programmes, adopted in 2014, could be paid. Unused remaining appropriations were transferred either to contribute to the End-of-Year transfer (EUR 490 million) or to cover the payment needs of 2007-2013 rural development programmes (EUR 536 million).

(million EUR)

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%
2015	13 824							
2016	13 807							
2017	13 810							
2018	13 813							
2019	13 816							
2020	13 820							
<b>TOTAL</b>	<b>96 880</b>							

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	866	0	- 5	0	0	26	887	90	10%	843	54
PA	583	3	68	9	5	26	694	684	98%	671	10
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	2 341	676	90	7		- 199		1 548	-34%		

Only 1 out of 27 operational programmes could be adopted in 2014 because of the late adoption of the Regulation on the European Maritime and Fisheries Fund. The adoption procedure for some programmes, with a total amount of EUR 28 million was advanced enough to benefit from the procedure for carry-over. Allocations neither used in 2014 nor carried over are proposed to be transferred to 2015 by means of a revision of the MFF in accordance with Article 19 of the MFF Regulation.

In payment appropriations, article 11 06 12 *Completion of European Fisheries Fund (EFF) – Convergence objective (2007 to 2013)* was reinforced by EUR 156 million (+49% to the initial budget) from the budget lines related to the new programmes.

In 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 CFP all

payment appropriations (EUR 42 million) were transferred because of the late adoption of the Regulation on the European Maritime and Fisheries postponing the initial pre-financing payments to Member States until 2015, whereas the commitment appropriations were reinforced by EUR 35 million from other programme lines.

(million EUR)

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		63%	1 548	4%
2015	884							
2016	898							
2017	912							
2018	933							
2019	942							
2020	960							
<b>TOTAL</b>	<b>6 3971</b>							

#### B.3.4 Regional Fisheries Management Organisations (RFMOs) and Sustainable Fisheries Agreements (SFAs) (MFF 2.0.32)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	36	0	0	43	0	1	80	77	96%	105	1
PA	36	0	0	43	-3	1	78	74	95%	101	1
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	14	4	77	69		-2		15	9%		

The transfers were mobilisations from the Reserve for financial interventions (Chapter 40 02) covering following fisheries agreements 2014 in chronological order:

Mauritius (EUR 0.7 million)

Morocco (EUR 30 million)

São Tomé and Príncipe (EUR 0.7 million)

Guinea-Bissau (EUR 9.2 million)

Senegal (EUR 1.8 million)

Kiribati (EUR 0.4 million)

### B.3.5 Environment and climate action (LIFE+) (MFF 2.0.4)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	405	0	0	0	- 1	10	413	409	99%	368	3
PA	255	16	9	0	1	6	288	270	94%	269	16
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	1 057	248	409	22		- 21		1 175	11%		

Budgetary appropriations were fully implemented, some payment appropriations for administrative support expenditure being carried over to 2015. The completion lines of former programmes were slightly reinforced.

(million EUR)

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							
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)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	50	0	0	0	1	9	61	59	97%	60	2
PA	50	0	0	0	1	9	61	59	97%	60	2
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	3	3	59	56		0		3	0%		

### B.3.7 Others

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	25	0	0	0	1	0.4	27	26	95%	16	0.4
PA	30	0.3	-2	-0.5	-7	0.1	20	20	100%	13	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	45	17	26	3		-3		47	+5%		

## B.4 HEADING 3: SECURITY AND CITIZENSHIP

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	2 172	3	0	0	0	81	2 256	1 507	67%	2 471	294
PA	1 677	10	- 12	- 4	- 2	78	1 747	1 711	98%	1 984	31
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	3 092	944	1 507	767		- 306		2 582	-17%		

The low level of the implementation of commitments was the result of the late adoption of the legal base of Asylum, Migration and Integration Fund and of Internal Security Fund. The unused appropriations were either carried over or proposed to be re-programmed to 2015–2017.

The implementation of budgetary payment appropriations reached 99%.

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	403	2	0	0	0	7	413	47	11%	526	192
PA	146	1	19	7	8	6	189	186	99%	352	2
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	893	180	47	6		- 65		689	-23%		

The low implementation of commitments resulted from the late adoption of the legal basis for Asylum, Migration and Integration Fund (AMIF) in May 2014. Member States had only limited time to prepare and to submit their Multi-Annual Plans. EUR 59 million was carried over to 2015 and the balance was proposed to be re-programmed to 2015.

The consequence for payments was that no pre-financing was paid in 2014. Article 18 03 51 *Completion of return, refugees and migration flows* was reinforced with EUR 78 million (+80% to initial budget) mainly via Commission transfers.

(million EUR)

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%
2015	417							
2016	431							
2017	445							
2018	460							
2019	486							
2020	496							
<b>TOTAL</b>	<b>3 137</b>							

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	403	0	0	0	- 4	15	414	69	17%	521	74
PA	230	1	- 17	0	- 6	8	217	214	99%	331	1
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	928	210	69	4		- 46		738	-21%		

The implementation profile was similar to AMIF: legal basis was adopted in May 2014 delaying the approval of the programmes. Related commitments were not implemented and unused commitments were carried over or proposed to be re-programmed. The payment appropriations foreseen for pre-financing were not used and the completion lines were reinforced by internal transfer inside this MFF heading by EUR 20 million.

(million EUR)

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		1		65	738	9%
2015	395							
2016	468							
2017	524							
2018	587							
2019	635							
2020	733							
<b>TOTAL</b>	<b>3 740</b>							

### B.4.3 IT Systems (MFF 3.0.3)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	19	0	0	0	0	7	26	23	88%	18	3
PA	10	0	0	- 1	18	7	35	32	92%	53	3
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	76	32	23	0		- 15		52	-31%		

Budgetary appropriations were fully used.

(million EUR)

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							
2016	19							
2017	20							
2018	20							
2019	20							
2020	21							
<b>TOTAL</b>	<b>138</b>							

#### B.4.4 Justice (MFF 3.0.4)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	47	0	0	0	0	4	51	47	92%	47	4
PA	36	0	0	0	4	4	43	40	93%	30	3
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	76	32	47	8		- 11		72	-6%		

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

(million EUR)

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							
2016	51							
2017	54							
2018	56							
2019	59							
2020	61							
<b>TOTAL</b>	<b>377</b>							

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	55	0	0	0	0	2	57	55	97%	77	2
PA	55	1	- 7	0	- 5	4	49	47	96%	66	1
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	100	45	55	2		- 6		102	2%		

All budgetary appropriations except for the support line were fully implemented.



(million EUR)

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							
2016	60							
2017	63							
2018	65							
2019	68							
2020	71							
<b>TOTAL</b>	<b>440</b>							

**B.4.6 Civil protection (MFF 3.0.6)**

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	28	0	0	0	0	2	30	29	96%	24	1
PA	30	0	- 1	- 1	- 2	2	29	28	99%	14	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	43	17	29	12		- 2		41	-4%		

Budgetary appropriations were fully implemented after transfers. The budget implementation of this heading depends partially on the occurrence of emergencies inside EU.

(million EUR)

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							
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)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	25	0	0	0	0	1	26	26	98%	30	1
PA	28	0	0	0	-2	1	27	26	97%	31	1
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	23	12	26	15		-2		21	-10%		

Budgetary appropriations were fully implemented after Commission transfers decreasing slightly the completion line

(million EUR)

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							
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)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	253	1	0	0	0	3	258	250	97%	266	8
PA	218	1	0	0	0	3	222	219	99%	243	3
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	450	197	250	22		-124		357	-21%		

Unused commitment appropriations of EUR 7 million in article 17 04 04 *Fund for emergency measures related to animal and health* were carried over to 2015.

The payments from the completion line, reinforced from current programmes by EUR 9 million, amounted to EUR 196 million.

(million EUR)

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	259							
2016	264							
2017	270							
2018	277							
2019	283							
2020	286							
<b>TOTAL</b>	<b>1 892</b>							

#### B.4.9 Health (MFF 3.0.9)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	59	0	0	0	0	2	61	61	99%	58	0
PA	45	1	0	-2	4	2	50	48	97%	55	1
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	110	41	61	7		- 7		116	5%		

Budgetary commitment appropriations were implemented in full.

The completion line, reinforced by EUR 10 million (+36% to the initial budget), was fully implemented.

(million EUR)

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							
2016	62							
2017	65							
2018	66							
2019	68							
2020	70							
<b>TOTAL</b>	<b>449</b>							

**B.4.10 Consumer protection (MFF 3.0.10)**

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	24	0	0	0	0	1	25	25	100%	24	0
PA	22	1	- 1	0	- 1	1	21	20	95%	21	1
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	27	16	25	3		- 2		30	12%		

(million EUR)

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		3		21	30	69%
2015	25							
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)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	181	0	0	0	1	11	193	190	98%	209	3
PA	184	1	0	-2	0	16	199	192	96%	198	7
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	169	84	190	108		-7		160	-5%		

Full implementation of budgetary appropriations was reached after slight adjustments of completion lines.

(million EUR)

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		104		78	160	49%
2015	178							
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)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	490	0	0	- 1	4	23	517	505	98%	512	6
PA	490	0	- 10	- 4	- 17	23	483	476	99%	456	6
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	94	9	505	467		- 15		107	14%		

#### B.4.13 Others

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	184	0	0	1	-2	1	184	181	98%	159	0.2
PA	182	2	4	-1	-5	1	183	182	99%	135	1
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	105	71	181	112		-6		98	-6%		

## B.5 HEADING 4: GLOBAL EUROPE

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	8 325	6	0	98	0	571	9 000	8 489	94%	9 815	504
PA	6 191	35	650	78	6	521	7 481	7 206	96%	7 051	267
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	23 285	5 490	8 489	1 716		- 722		23 846	2%		

The implementation rates for budgetary appropriations were 98% for commitments, under-implementation mostly due to the late adoption of Instrument for Pre-Accession Assistance (IPA II) Regulation.

Initial payments appropriations were reinforced by EUR 734 million (+12%), mostly to tackle the payment shortage of Humanitarian Aid and European Neighbourhood Instrument (ENI). The critical shortage of payment appropriations persisted throughout the year. In several budget lines with limited remaining payment appropriations, the payments had to be decided based on their priority, on a case by case basis. The appropriations were transferred to budget lines with the most urgent needs

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	1 578	0	0	- 97	- 3	72	1 551	1 367	88%	1 928	183
PA	1 392	5	33	- 144	- 30	68	1 323	1 315	99%	1 303	7
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	6 080	1 261	1 367	53		- 189		5 944	-2%		

The distribution of commitment appropriations between different IPA II budget lines entered in the 2014 budget was preliminary as the MFF 2014-2020 programming, covering all pre-accession policy areas, was still at an early stage when the budget was adopted in 2013. In total, EUR 125 million was transferred to reinforce EU's comprehensive response to the Syrian crisis by increasing the available budget under the European Neighbourhood Instrument (ENI). These reductions are to be compensated by a corresponding increase in the IPA envelope in the years 2017-2020. In December, item 22 02 03 02 *Support for economic, social and territorial development* was increased by EUR 40 million in order to support Turkey in dealing with the medium term impact of the Syrian refugee crisis on migration management and asylum system, municipal infrastructure and services, as well as building resilience of affected Turkish institutions and host communities. Since the transfer reinforcing this budget item was approved so late in the year, it did not leave sufficient time for ensuring the adoption of the Commission implementing Decision in 2014. The

appropriations were therefore carried over to 2015. Moreover, the late adoption of the IPA II Regulation delayed the adoption of IPA Rural Development Programmes under *Support for economic, social and territorial development* budget lines. As a consequence there was a carryover of EUR 69 million in item 05 05 04 02 and EUR 5 million in item 05 05 03 02 in relation with this delayed adoption.

The decrease of payment appropriations notably concerned EUR 100 million under article 13 05 02 *Instrument for Pre-Accession Assistance (IPA) – Completion of Regional development component (2007 to 2013)* due to the delayed appointment of the national authorising officer in Turkey, whereas article 22 02 51 *Completion of former pre-accession assistance (prior to 2014)* was reinforced by EUR 85 million (+12% to the initial budget).

(million EUR)

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		1 315	5 944	22%
2015	1 572							
2016	1 625							
2017	1 673							
2018	1 719							
2019	1 739							
2020	1 748							
<b>TOTAL</b>	<b>11 555</b>							

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	2 192	0	0	125	- 2	77	2 392	2 360	99%	2 538	32
PA	1 380	6	253	- 3	- 2	60	1 696	1 681	99%	1 406	14
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	6 178	1 232	2 360	449		- 164		6 693	8%		

Beside the reinforcement received from IPA, commitments inside this MFF heading were adjusted to correspond to the final outcome of the ENI negotiation and the adoption of the ENI regulation, the EU response to the situation in Ukraine and Syria and the revised internal planning of the Regional Action Programme.

In payments, article 21 03 51 *Completion of the programme European Neighbourhood Policy and relations with Russia (prior to 2014)* was reinforced by EUR 263 million (+29% to the initial



budget) and item 21 03 02 01 *Eastern Partnership – Human rights and mobility* by EUR 71 million (+302% to the initial budget). EUR 250 million out of the EUR 253 million reinforced via amending budget was granted in response to the financial package adopted for Ukraine in March 2014. Reallocations were made between budget lines.

(million EUR)

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	6 693	28%
2015	2 036							
2016	2 071							
2017	2 147							
2018	2 230							
2019	2 345							
2020	2 433							
<b>TOTAL</b>	<b>15 577</b>							

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	2 341	0	0	0	4	87	2 432	2 362	97%	2 677	70
PA	1 721	10	81	- 74	12	59	1 810	1 789	99%	1 995	19
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	8 285	1 690	2 362	100		- 259		8 598	4%		

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

The request of reinforcement of appropriations via amending budget was the consequence of a bridging transfer to humanitarian aid in May 2014 from article 21 02 51 *Cooperation with third countries in the areas of migration and asylum* and from item 21 02 51 03 *Cooperation with developing countries in Latin America*. At the end of 2014, many invoices could not be paid and the year-end backlog of DCI increased significantly.

(million EUR)

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	8 598	26%
2015	2 445							
2016	2 614							
2017	2 783							
2018	2 966							
2019	3 158							
2020	3 252							
<b>TOTAL</b>	<b>19 564</b>							

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	119	0	0	0	1	1	121	120	99%	71	0
PA	38	0	1	0	0	1	39	37	94%	31	2
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	177	34	120	3		- 1		258	47%		

(million EUR)

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	258	45%
2015	119							
2016	126							
2017	134							
2018	143							
2019	154							
2020	162							
<b>TOTAL</b>	<b>958</b>							

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	184	0	0	0	0	6	191	187	98%	179	3
PA	120	3	3	47	- 3	4	174	169	97%	147	4
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	350	141	187	27		- 17		351	1%		

Article 21 04 51 *Completion of the European Instrument for Democracy and Human Rights (prior to 2014)* had run out of payment appropriations in December 2013. In order to settle the large number of payments postponed to 2014 the article was reinforced by EUR 35 million (+42% to the initial budget) mainly from item 21 02 51 03 *Cooperation with developing countries in Asia, including Central Asia and the Middle East*.

(million EUR)

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		27		157	351	45%
2015	182							
2016	186							
2017	189							
2018	193							
2019	197							
2020	201							
<b>TOTAL</b>	<b>1 331</b>							

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	318	0	0	0	- 41	8	284	279	98%	324	5
PA	208	3	53	0	- 1	7	270	257	95%	219	12
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	579	225	279	32		- 21		580	- 1%		

The Commission transferred EUR 38 million in commitments appropriations under article 19 02 01 *Response to crisis and emerging crisis* and EUR 3.5 million under article 19 02 02 *Support to conflict prevention, peace building and crisis preparedness* to cover urgent humanitarian needs.

In payments EUR 47 million was transferred from article 19 02 01 *Response to crisis and emerging crisis* to article 19 02 51 *Completion of actions `Crisis response and preparedness (2007 to 2013)*.

(million EUR)

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	580	43%
2015	320							
2016	327							
2017	333							
2018	340							
2019	347							
2020	354							
<b>TOTAL</b>	<b>2 297</b>							

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	920	0	0	100	61	71	1 153	1 103	96%	1 286	50
PA	785	6	256	250	62	71	1 430	1 368	96%	1 205	62
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	868	635	1 103	733		- 2		602	-31%		

Budgetary appropriations were all implemented with some support expenditure carried forward (automatic carry-over of non-differentiated administrative expenditure). As concerns the increase of appropriations, EUR 98 million was mobilised from the Emergency Aid Reserve in commitments and EUR 150 million in payments.

The level of commitment appropriations for humanitarian aid had been substantially reinforced in 2013 and in previous years to cover the overwhelming needs for unforeseen disasters and major crises such as in Mali, Sahel, the Horn of Africa, Sudan/South Sudan, the Central African Republic, Somalia and especially Syria.

The RAL at the beginning of 2014, in this domain where aid projects have a relatively short cycle (12-18 months), stood at EUR 868 million, thus representing 111% of the initial budget. In view of meeting its legal obligations and avoiding disruption on the ground in implementing urgent actions the Commission presented the first request of reinforcement already in March 2014 and included a substantial request for reinforcement in DAB 3/2014 (approved as AB2/2014).

Budget Authority transfers and time of adoption are summarised in the table below:

(million EUR)

Summary table of Budget Authority transfers:					
	CA increase	From EAR	PA increase	From EAR	Main destination
<b>23 02 01</b>					
DEC 6/ April			150	50	RAL
DEC 21/July	50	50	50	50	Syrian crisis
DEC 30/September	20	20	20	20	South Sudan
DEC 47/November	17	17	17	17	Ebola epidemic
DEC 48/December	13	11	13	13	Syrian crisis
<b>Total</b>	<b>100</b>	<b>98</b>	<b>250</b>	<b>150</b>	

(million EUR)

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding of commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	1 082	1 082		733		349	602	58%
2015	929							
2016	933							
2017	945							
2018	959							
2019	979							
2020	981							
<b>TOTAL</b>	<b>6 808</b>							

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	314	5	0	0	- 13	42	348	305	88%	353	42
PA	235	0	0	10	0	41	286	264	92%	312	23
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	262	141	305	123		- 18		285	9%		

The implementation of budgetary appropriations was 95% in commitments and 100% in payments.

Item 19 03 01 05 *Emergency measures* which covers unforeseen circumstances within other budget items of the same chapter was used to reinforce mainly item 19 03 01 03 *EUPOL Afghanistan* (totally EUR 36 million in commitments and EUR 30 million in payments). In total, EUR 13 million in commitments were transferred to Humanitarian aid via Commission transfer.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	Total RAL of the detailed MFF heading	Current Programme share
2014	301	285		123		163	285	57%
2015	321							
2016	327							
2017	334							
2018	341							
2019	347							
2020	354							
<b>TOTAL</b>	<b>2 325</b>							

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	31	0	0	0	0	0	31	31	99%	54	0
PA	56	0	0	- 8	0	0	48	48	100%	53	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	216	47	31	1		- 10		189	-13%		

The initially budgeted amount of EUR 25 million in payment appropriations on article 21 06 01 *Promotion of a high level of nuclear safety, radiation protection and the application of efficient and effective safeguards of nuclear material in third countries* were transferred to other budget lines with urgent need for reinforcement: EUR 8 million to European Instrument for Democracy and Human Rights (EIDHR) and EUR 17 million to the INSC completion line.

(million EUR)

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							
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)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	60	0	0	- 22	0	0	38	38	100%	0	0
PA	52	0	- 29	0	- 23	0	0.2	0.2	93%	1	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	10	0	38	0		0		48	372%		

The appropriations under the adopted MFA operations for Georgia (EUR 23 million) and the Kyrgyz Republic (EUR 38 million) were committed in 2014, whereas a total of EUR 22 million was transferred to needs resulting from the Syrian conflict. In payments, the grant agreements with the Kyrgyz Republic and Georgia were signed late in the year. Therefore, the disbursements for Georgia and for Kyrgyzstan were delayed and not processed in 2014.

(million EUR)

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	78							
2016	80							
2017	81							
2018	82							
2019	84							
2020	84							
<b>TOTAL</b>	<b>527</b>							

### B.5.11 EU Guarantees for Lending Operations (MFF 4.0.11)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	58	0	0	0	0	110	168	58	35%	156	110
PA	58	0	0	0	0	110	168	58	35%	156	110
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	0	0	58	58		0		0	0%		

Budgetary appropriations were fully implemented, the totality of the carryover to 2015 concerning assigned revenue.

(million EUR)

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	100%
2015	144							
2016	453							
2017	296							
2018	179							
2019	44							
2020	5							
<b>TOTAL</b>	<b>1 179</b>							

### B.5.12 Civil protection and European Emergency Response Centre (ERC) (MFF 4.0.12)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	20	0	0	-3	-1	1	16	15	97%	0	0
PA	6	0	0	0	-2	0	5	4	88%	0	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	0	0	15	4		0		11	0%		

(million EUR)

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							
2016	20							
2017	21							
2018	21							
2019	22							
2020	21							
<b>TOTAL</b>	<b>137</b>							



### B.5.13 European Voluntary Humanitarian Aid Corps (EVHAC) (MFF 4.0.13)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	13	0	0	0	0	0	13	13	99%	0	0
PA	3	0	0	0	0	0	3	0.5	16%	0	2
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	0	0	13	0		0		12	0%		

(million EUR)

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		0,4		12	12	100%
2015	15							
2016	18							
2017	22							
2018	26							
2019	27							
2020	27							
<b>TOTAL</b>	<b>148</b>							

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

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	20	0	0	0	0	0	20	20	99%	20	0
PA	20	0	0	0	0	0	20	20	99%	20	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	2	2	20	18		0		2	0%		

## B.5.15 Others

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	156	1	0	-5	-5	96	243	230	95%	229	10
PA	117	0.4	-1	0	-7	98	206	195	95%	203	11
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	279	81	230	114		-41		273	-4%		

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 HEADING 5: ADMINISTRATION

### B.6.1 Administration (all institutions)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	Internal transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	8 405	1	0	0	0	765	9 171	8 884	97%	8 822	199
PA	8 406	772	0	0	1	862	10 040	8 819	88%	8 564	1 060
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	892	709	8 884	8 111		-191		766	-14%		

### B.6.2 Commission Administration

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	4 873	0	0	0	0	366	5 240	5 094	97%	5 028	139
PA	4 874	320	- 0.4	0	1	370	5 565	5 090	91%	4 979	446
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	335	307	5 094	4 783		- 26		313	-7%		

The appropriations were implemented in accordance with the budget but EUR 6 million of commitment appropriations remained unused. About half of this amount concerned non-differentiated appropriations thus affecting corresponding payment appropriations. Unused budgetary payment appropriations amounted in 2014 to EUR 5 million.

In the carryover of payments to 2015, EUR 255 million (2013: EUR 320 million) consisted of budgetary appropriations. The structure of the RAL changed during 2014: at the beginning of the year, EUR 320 million of the total RAL of 335 million were non-differentiated budgetary appropriations carried over, but at year-end only EUR 255 million out of EUR 326 million. The reason was that in 2014, the implementation of assigned revenue commitments exceeded payments by EUR 47 million (EUR 227 million versus EUR 180 million).

The decrease via amending budget concerned staff expenditure.

### B.6.3 Implementation Tables (million EUR)

#### B.6.3.1 Commission administration (MFF 5.2.3X)

Expenditure Related to Staff in Active Employment											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
01 01 01	Expenditure related to officials and temporary staff in the 'Economic and financial affairs' policy area	64.45	0.00	0.60	0.00	3.68	68.72	66.91	97%	63.34	1.81
02 01 01	Expenditure related to officials and temporary staff in the 'Enterprise' policy area	65.75	0.00	0.61	0.00	3.91	70.27	68.42	97%	68.84	1.85
03 01 01	Expenditure related to officials and temporary staff in the 'Competition' policy area	76.44	0.00	0.71	0.00	4.41	81.55	79.40	97%	76.73	2.15
04 01 01	Expenditure related to officials and temporary staff in the 'Employment and social affairs' policy area	59.65	0.00	0.56	0.00	3.45	63.65	61.97	97%	60.18	1.68
05 01 01	Expenditure related to officials and temporary staff in the 'Agriculture and rural development' policy area	97.42	0.00	0.91	0.00	5.68	104.00	101.26	97%	100.08	2.74
06 01 01	Expenditure related to officials and temporary staff in the 'Energy and transport' policy area	40.87	0.00	0.38	0.00	2.17	43.42	42.27	97%	34.85	1.15
07 01 01	Expenditure related to officials and temporary staff in the 'Environment' policy area	46.16	0.00	0.43	0.00	3.09	49.67	48.38	97%	42.90	1.30
08 01 01	Expenditure related to officials and temporary staff in the 'Research' policy area	8.39	0.00	0.08	0.00	0.50	8.97	8.73	97%	8.85	0.24
09 01 01	Expenditure related to officials and temporary staff in the 'Information society and media' policy area	38.07	0.00	0.35	0.00	2.23	40.65	39.58	97%	39.13	1.07
11 01 01	Expenditure related to officials and temporary staff in the 'Maritime affairs and Fisheries' policy area	28.98	0.00	0.27	0.00	1.69	30.93	30.12	97%	29.74	0.81
12 01 01	Expenditure related to officials and temporary staff in the 'Internal market' policy area	50.86	0.00	0.47	0.00	2.89	54.22	52.79	97%	49.65	1.43
13 01 01	Expenditure related to officials and temporary staff in the 'Regional policy' policy area	58.16	0.00	0.54	0.00	3.37	62.06	60.42	97%	58.98	1.63
14 01 01	Expenditure related to officials and temporary staff in the 'Taxation and customs union' policy area	44.57	0.00	0.41	0.00	2.55	47.52	46.27	97%	44.11	1.25
15 01 01	Expenditure related to officials and temporary staff in the 'Education and culture' policy area	49.66	0.00	0.46	0.00	2.89	53.01	51.61	97%	51.52	1.40

Expenditure Related to Staff in Active Employment											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
16 01 01 01	Expenditure related to officials and temporary staff in the 'Communication' policy area: Headquarters	63.75	0.00	0.59	0.00	3.68	68.01	66.22	97%	64.04	1.79
17 01 01	Expenditure related to officials and temporary staff in the 'Health and consumer protection' policy area	76.64	0.00	0.71	0.00	4.43	81.77	79.62	97%	77.37	2.15
18 01 01	Expenditure related to officials and temporary staff in the 'Area of freedom, security and justice' policy area	25.78	0.00	0.24	0.00	1.64	27.65	26.93	97%	30.93	0.72
19 01 01 01	Expenditure related to officials and temporary staff in the 'External relations' Directorates-General	7.89	0.00	0.07	0.00	0.43	8.40	8.18	97%	7.24	0.22
19 01 01 02	Expenditure related to officials and temporary staff in the 'External relations' delegations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	6.59	0.00
20 01 01 01	Expenditure related to officials and temporary staff in the 'Trade' Directorate-General	47.56	0.00	0.44	0.26	2.76	51.02	49.62	97%	48.00	1.36
20 01 01 02	Expenditure related to officials and temporary staff in the 'Trade' delegations	21.72	0.00	-0.44	-0.20	0.00	21.08	20.96	99%	13.19	0.00
21 01 01 01	Expenditure related to officials and temporary staff in the 'Development' Directorates-General	72.54	0.00	0.68	0.94	4.28	78.43	76.16	97%	75.07	2.13
21 01 01 02	Expenditure related to officials and temporary staff in the 'Development' delegations	84.84	0.00	-1.73	-0.84	0.00	82.28	81.82	99%	85.71	0.00
22 01 01 01	Expenditure related to officials and temporary staff in the 'Enlargement' Directorate-General	21.28	0.00	0.20	0.09	1.27	22.84	22.22	97%	22.63	0.61
22 01 01 02	Expenditure related to officials and temporary staff in the 'Enlargement' delegations	7.98	0.00	-0.16	-0.08	0.00	7.74	7.69	99%	7.44	0.00
23 01 01	Expenditure related to officials and temporary staff in the 'Humanitarian aid' policy area	20.58	0.00	0.19	0.00	1.20	21.97	21.39	97%	21.07	0.58
25 01 01 01	Expenditure related to officials and temporary staff in the 'Commission's policy coordination and legal advice' policy area	140.19	0.00	1.31	0.00	8.09	149.56	145.62	97%	141.07	3.94
26 01 01	Expenditure related to officials and temporary staff in the 'Commission's administration' policy area	102.92	0.00	0.96	0.00	5.96	109.82	106.93	97%	104.61	2.89
27 01 01	Expenditure related to officials and temporary staff in the 'Budget' policy area	40.67	0.00	0.38	0.00	2.36	43.40	42.26	97%	41.40	1.14
28 01 01	Expenditure related to officials and temporary staff in the 'Audit' policy area	9.89	0.00	0.09	0.00	0.57	10.55	10.28	97%	9.95	0.28

Expenditure Related to Staff in Active Employment											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
29 01 01	Expenditure related to officials and temporary staff in the 'Statistics' policy area	62.95	0.00	0.59	0.00	3.63	67.16	65.39	97%	63.31	1.77
31 01 01	Expenditure related to officials and temporary staff in the 'Language services' policy area	313.76	0.01	2.92	0.00	18.17	334.80	325.98	97%	317.92	8.81
32 01 01	Expenditure related to officials and temporary staff in the 'Energy' policy area	47.46	0.00	0.44	0.00	2.95	50.84	49.51	97%	54.59	1.33
33 01 01	Expenditure related to officials and temporary staff in the 'Justice' policy area	32.97	0.00	0.31	0.00	1.79	35.06	34.14	97%	29.24	0.93
34 01 01	Expenditure related to officials and temporary staff in the 'Climate action' policy area	14.09	0.00	0.13	0.00	0.39	14.61	14.22	97%	17.88	0.40
<b>TOTAL</b>		<b>1944.93</b>	<b>0.04</b>	<b>14.71</b>	<b>0.19</b>	<b>106.09</b>	<b>2065.63</b>	<b>2013.22</b>	<b>97%</b>	<b>1968.16</b>	<b>51.56</b>

External Staff Working within the Institutions											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
01 01 02 01	External personnel	6.40	3.31	-0.20	-0.44	0.00	9.06	6.37	70%	5.97	2.48
02 01 02 01	External personnel	5.49	2.10	-0.44	1.22	0.00	8.37	5.96	71%	5.58	2.22
03 01 02 01	External personnel	5.63	1.69	-0.45	-0.34	0.00	6.53	5.00	77%	4.89	1.46
04 01 02 01	External personnel	3.92	1.77	-0.47	0.90	0.11	6.22	3.73	60%	4.31	2.22
05 01 02 01	External personnel	3.40	0.85	-0.04	0.30	0.00	4.51	3.69	82%	4.06	0.71
06 01 02 01	External personnel	2.33	0.82	-0.18	-0.11	0.00	2.85	2.26	79%	2.05	0.50
07 01 02 01	External personnel	3.71	1.17	0.07	0.21	0.00	5.17	4.45	86%	3.86	0.72
08 01 02 01	External personnel	0.28	0.00	0.00	-0.03	0.00	0.25	0.25	100%	0.14	0.00
09 01 02 01	External personnel	2.16	0.66	0.02	-0.07	0.00	2.78	2.21	79%	2.14	0.47
11 01 02 01	External personnel	2.42	0.45	0.13	0.44	0.00	3.45	2.92	85%	2.62	0.52
12 01 02 01	External personnel	6.24	2.88	-0.45	-0.39	0.00	8.28	6.14	74%	6.23	2.10
13 01 02 01	External personnel	2.02	0.61	0.03	-0.11	0.00	2.55	2.05	80%	1.94	0.45
14 01 02 01	External personnel	5.40	3.88	-0.49	0.32	0.00	9.11	5.88	65%	6.18	3.03
15 01 02 01	External personnel	3.72	1.20	-0.29	-0.19	0.37	4.80	4.08	85%	4.31	0.70
16 01 02 01	External personnel	6.15	2.51	0.14	0.01	0.00	8.82	6.49	74%	7.22	2.25

External Staff Working within the Institutions											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
17 01 02 01	External personnel	7.39	1.98	-0.37	0.72	0.01	9.72	8.10	83%	8.20	1.36
18 01 02 01	External personnel	1.62	0.92	0.01	0.31	0.00	2.87	1.81	63%	2.12	1.00
19 01 02 01	External personnel External relations' Directorates-General	1.91	0.14	0.03	-0.09	0.00	1.99	1.88	94%	1.82	0.10
19 01 02 02	External personnel of 'External relations' delegations	0.29	0.00	-0.01	0.00	0.00	0.28	0.28	100%	0.87	0.00
20 01 02 01	External personnel 'Trade' Directorate-General	3.06	1.08	-0.08	-0.01	0.00	4.05	3.16	78%	2.97	0.83
20 01 02 02	External personnel of 'Trade' delegations	7.74	0.00	-0.21	-0.04	0.00	7.50	7.48	100%	6.49	0.00
21 01 02 01	External personnel of 'Development' Directorates-General	2.86	1.12	0.09	0.06	0.00	4.14	3.10	75%	4.11	0.94
21 01 02 02	External personnel of 'Development' delegations	1.68	0.00	-0.04	0.03	0.00	1.67	1.64	98%	1.78	0.00
22 01 02 01	External personnel of 'Enlargement' Directorate-General	1.79	0.43	0.03	-0.07	0.00	2.18	1.87	86%	2.02	0.27
22 01 02 02	External personnel of 'Enlargement' delegations	1.21	0.00	-0.03	0.00	0.00	1.18	1.17	100%	1.56	0.00
23 01 02 01	External personnel	2.01	1.01	0.42	0.27	0.00	3.70	2.64	71%	2.29	0.95
25 01 02 01	External personnel	6.25	1.03	0.09	-0.58	0.00	6.79	6.04	89%	5.37	0.72
26 01 02 01	External personnel	5.76	1.57	0.19	0.20	2.38	10.09	7.50	74%	6.54	2.41
27 01 02 01	External personnel	4.31	2.04	0.08	-0.09	2.21	8.55	5.59	65%	5.32	2.85
27 01 02 09	External personnel Non-decentralised management	4.88	0.00	-4.88	0.00	0.00	0.00	0.00	-	0.00	0.00
28 01 02 01	External personnel	0.63	0.15	0.01	-0.14	0.13	0.78	0.60	76%	0.54	0.17
29 01 02 01	External personnel	5.09	2.26	-0.47	0.26	0.24	7.39	5.19	70%	5.00	2.10
31 01 02 01	External personnel	10.14	0.60	0.54	-0.74	0.51	11.05	10.37	94%	11.36	0.61
32 01 02 01	External personnel	2.58	0.62	0.03	0.07	0.00	3.31	2.65	80%	2.48	0.63
33 01 02 01	External personnel	3.07	0.97	0.23	0.11	0.00	4.39	2.93	67%	3.11	1.24
34 01 02 01	External personnel	1.62	0.63	0.01	0.31	0.00	2.57	1.54	60%	1.75	0.79
<b>TOTAL</b>		<b>135.14</b>	<b>40.46</b>	<b>-6.93</b>	<b>2.30</b>	<b>5.97</b>	<b>176.94</b>	<b>136.99</b>	<b>77%</b>	<b>137.22</b>	<b>36.79</b>

Other Management Expenditure of the Institutions											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
01 01 02 11	Other management expenditure	7.77	3.20	-0.30	-0.07	0.26	10.85	7.19	66%	6.44	2.85
02 01 02 11	Other management expenditure	4.13	0.92	-0.01	-0.06	0.01	4.99	3.97	80%	4.37	0.97

Other Management Expenditure of the Institutions											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
03 01 02 11	Other management expenditure	7.45	3.83	-1.13	0.22	0.58	10.94	6.22	57%	5.53	4.28
04 01 02 11	Other management expenditure	4.67	1.32	0.64	-0.47	0.47	6.64	4.76	72%	4.95	1.73
05 01 02 11	Other management expenditure	7.34	2.59	0.00	-0.31	0.00	9.62	6.85	71%	7.55	2.13
06 01 02 11	Other management expenditure	2.23	0.70	0.42	0.01	0.06	3.41	2.44	71%	2.47	0.84
07 01 02 11	Other management expenditure	3.60	0.88	0.20	-0.21	0.00	4.46	3.43	77%	3.59	0.77
08 01 02 11	Other management expenditure	0.38	0.07	0.00	0.00	0.01	0.46	0.35	76%	0.36	0.07
09 01 02 11	Other management expenditure	1.66	0.49	0.14	0.00	0.04	2.33	1.62	70%	1.88	0.64
11 01 02 11	Other management expenditure	2.73	0.61	0.13	-0.24	0.00	3.23	2.60	80%	2.35	0.50
12 01 02 11	Other management expenditure	3.13	1.39	0.05	0.15	0.00	4.72	3.58	76%	2.77	0.71
13 01 02 11	Other management expenditure	2.97	0.66	0.00	0.00	0.00	3.63	2.34	65%	2.76	0.92
14 01 02 11	Other management expenditure	2.71	0.70	0.02	0.22	0.24	3.88	3.28	84%	3.02	0.56
15 01 02 11	Other management expenditure	3.82	0.55	-0.10	-0.24	2.32	6.33	4.34	69%	4.14	1.71
16 01 02 11	Other management expenditure of the Directorate-General for Communication: Headquarters	3.73	1.09	0.00	-0.02	0.06	4.86	3.39	70%	3.25	1.18
17 01 02 11	Other management expenditure	8.94	3.42	0.05	-0.72	0.12	11.81	8.34	71%	8.13	2.79
18 01 02 11	Other management expenditure	1.58	0.56	0.02	-0.13	0.09	2.12	1.69	80%	1.53	0.30
19 01 02 11	Other management expenditure of the 'Service for Foreign Policy Instruments'	0.52	0.14	0.00	-0.10	0.00	0.57	0.47	83%	0.45	0.09
20 01 02 11	Other management expenditure	4.27	1.01	0.00	0.01	0.02	5.31	4.12	78%	4.58	1.10
21 01 02 11	Other management expenditure	5.89	2.12	0.28	-0.10	0.01	8.19	5.98	73%	6.41	2.03
22 01 02 11	Other management expenditure	1.18	0.35	-0.01	-0.06	0.01	1.48	1.02	69%	1.24	0.33
23 01 02 11	Other management expenditure	1.82	0.61	0.18	-0.10	0.07	2.58	2.04	79%	1.88	0.49
25 01 02 11	Other management expenditure	12.61	6.27	0.12	0.95	0.02	19.97	13.89	70%	13.28	5.31
26 01 02 11	Other management expenditure	18.06	13.75	1.21	-0.85	6.88	39.05	22.53	58%	20.81	15.36
27 01 02 11	Other management expenditure	7.02	3.31	0.06	0.00	2.34	12.74	7.92	62%	9.10	4.60
27 01 02 19	Other management expenditure – Non-decentralised management	7.04	0.00	-7.04	0.00	0.00	0.00	0.00	-	0.00	0.00
28 01 02 11	Other management expenditure	0.47	0.12	-0.03	0.00	0.01	0.58	0.38	66%	0.46	0.12
29 01 02 11	Other management expenditure	3.49	1.00	0.04	0.01	0.16	4.69	3.30	70%	3.37	1.06
31 01 02 11	Other management expenditure	4.78	1.51	0.00	-0.39	2.22	8.11	5.64	69%	6.42	2.27
32 01 02 11	Other management expenditure	1.90	0.87	0.10	-0.11	0.04	2.80	1.78	63%	1.99	0.53
33 01 02 11	Other management expenditure	1.27	0.54	0.02	0.05	0.01	1.89	1.45	76%	1.18	0.33



Other Management Expenditure of the Institutions											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
34 01 02 11	Other management expenditure	2.08	0.53	0.14	-0.26	0.00	2.49	1.99	80%	1.47	0.30
<b>TOTAL</b>		<b>141.24</b>	<b>55.10</b>	<b>-4.81</b>	<b>-2.84</b>	<b>16.05</b>	<b>204.73</b>	<b>138.88</b>	<b>68%</b>	<b>137.74</b>	<b>56.87</b>

Expenditure related to buildings											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
17 01 03 03	Buildings and related expenditure of 'Health and consumer protection' policy area: Grange	4.57	1.71	0.00	0.00	0.00	6.28	4.91	78%	4.11	1.19
26 01 22 02	Acquisition and renting of buildings in Brussels	208.88	23.36	-56.37	16.32	10.56	202.75	198.30	98%	208.98	4.45
26 01 22 03	Expenditure related to buildings in Brussels	70.21	36.93	0.00	3.61	16.52	127.27	79.12	62%	85.14	47.54
26 01 22 04	Expenditure for equipment and furniture in Brussels	7.59	4.78	0.00	0.86	2.44	15.66	10.91	70%	12.73	4.62
26 01 22 05	Services, supplies and other operating expenditure in Brussels	8.40	4.23	0.00	-0.12	4.09	16.60	10.95	66%	13.87	5.41
26 01 22 06	Guarding of buildings in Brussels	31.94	13.27	0.00	0.00	4.96	50.17	27.29	54%	34.43	22.35
26 01 23 02	Acquisition and renting of buildings in Luxembourg	39.33	1.35	13.75	-15.21	4.64	43.85	40.47	92%	45.29	3.38
26 01 23 03	Expenditure related to buildings in Luxembourg	17.14	5.05	0.00	-1.38	0.88	21.70	14.75	68%	16.39	5.20
26 01 23 04	Expenditure for equipment and furniture in Luxembourg	1.09	0.44	0.00	-0.05	0.23	1.71	1.13	66%	0.94	0.49
26 01 23 05	Services, supplies and other operating expenditure in Luxembourg	1.02	0.43	0.00	-0.10	0.01	1.36	0.95	70%	0.99	0.28
26 01 23 06	Guarding of buildings in Luxembourg	5.86	0.42	0.00	0.51	0.15	6.95	5.92	85%	6.32	0.98
26 01 40	Security and monitoring	7.89	5.07	0.00	0.41	1.12	14.49	8.00	55%	8.81	6.12
<b>Total</b>		<b>403.90</b>	<b>97.04</b>	<b>-42.62</b>	<b>4.84</b>	<b>45.62</b>	<b>508.79</b>	<b>402.71</b>	<b>79%</b>	<b>438.00</b>	<b>102.02</b>

Expenditure related to ICT											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
01 01 03 01	Expenditure related to information and communication technology equipment and services	4.17	1.76	0.00	0.00	0.94	6.87	4.92	72%	4.63	1.94
02 01 03	Expenditure related to information and communication technology equipment and services	4.26	1.95	0.00	0.00	0.98	7.18	5.18	72%	5.49	1.98
03 01 03	Expenditure related to information and communication technology equipment and services	4.95	2.13	0.00	0.00	1.12	8.20	5.88	72%	5.93	2.30
04 01 03	Expenditure related to information and communication technology equipment and services	3.86	1.67	0.00	0.00	0.87	6.41	4.59	72%	4.67	1.79
05 01 03	Expenditure related to information and communication technology equipment and services	6.31	2.78	0.00	0.00	1.43	10.52	7.56	72%	7.80	2.93
06 01 03	Expenditure related to information and communication technology equipment and services	2.65	0.97	0.00	0.00	0.58	4.19	2.96	71%	2.69	1.23
07 01 03	Expenditure related to information and communication technology equipment and services	2.99	1.69	0.00	0.00	0.72	5.39	3.98	74%	3.34	1.39
08 01 03	Expenditure related to information and communication technology equipment and services	0.54	0.25	0.00	0.00	0.12	0.91	0.66	72%	0.70	0.25
09 01 03	Expenditure related to information and communication technology equipment and services	2.46	1.09	0.00	0.00	0.56	4.12	2.96	72%	3.08	1.15
11 01 03	Expenditure related to information and communication technology equipment and services	1.88	0.82	0.00	0.00	0.43	3.13	2.25	72%	2.31	0.87
12 01 03	Expenditure related to information and communication technology equipment and services	3.29	1.38	0.00	0.00	0.74	5.41	3.87	72%	3.77	1.53
13 01 03	Expenditure related to information and communication technology equipment and services	3.76	1.64	0.00	0.00	0.85	6.25	4.49	72%	4.59	1.75
14 01 03	Expenditure related to information and communication technology equipment and services	2.88	1.22	0.00	0.00	0.65	4.76	3.41	72%	3.43	1.34

Expenditure related to ICT											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
15 01 03	Expenditure related to information and communication technology equipment and services	3.21	1.44	0.00	0.00	0.73	5.39	3.88	72%	4.04	1.49
16 01 03 01	Expenditure related to information and communication technology equipment and services	4.13	1.78	0.00	0.00	0.93	6.84	4.90	72%	4.91	1.92
17 01 03 01	Expenditure related to information and communication technology equipment and services	4.96	2.15	0.00	0.00	1.12	8.23	5.90	72%	6.03	2.30
18 01 03	Expenditure related to information and communication technology equipment and services	1.67	0.86	0.00	0.00	0.39	2.92	2.13	73%	2.41	0.78
19 01 03 01	Expenditure related to information and communication technology equipment and services	0.51	0.20	0.00	0.00	0.11	0.83	0.59	71%	0.57	0.24
20 01 03 01	Expenditure related to information and communication technology equipment and services	3.08	1.33	0.00	0.00	0.70	5.11	3.66	72%	3.71	1.43
21 01 03 01	Expenditure related to information and communication technology equipment and services	4.70	2.08	0.00	0.00	1.07	7.85	5.64	72%	5.87	2.18
22 01 03 01	Expenditure related to information and communication technology equipment and services	1.38	0.63	0.00	0.00	0.32	2.32	1.67	72%	1.78	0.64
23 01 03	Expenditure related to information and communication technology equipment and services	1.33	0.58	0.00	0.00	0.30	2.22	1.59	72%	1.61	0.62
25 01 03	Expenditure related to information and communication technology equipment and services	9.07	3.91	0.00	0.00	2.06	15.04	10.79	72%	10.97	4.22
26 01 03	Expenditure related to information and communication technology equipment and services	6.66	2.90	0.55	0.00	1.73	11.85	8.15	69%	8.17	3.67
27 01 03	Expenditure related to information and communication technology equipment and services	2.63	1.15	0.00	0.00	0.60	4.38	3.14	72%	3.23	1.22
28 01 03	Expenditure related to information and communication technology equipment and services	0.64	0.28	0.00	0.00	0.15	1.06	0.76	72%	0.77	0.30

Expenditure related to ICT											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
29 01 03	Expenditure related to information and communication technology equipment and services	4.07	1.76	0.00	0.00	0.92	6.75	4.84	72%	4.94	1.89
31 01 03 01	Expenditure related to information and communication technology equipment and services	20.31	8.82	0.00	0.00	4.61	33.73	24.20	72%	24.76	9.44
32 01 03	Expenditure related to information and communication technology equipment and services	3.07	1.52	0.00	0.00	0.72	5.31	3.86	73%	4.30	1.43
33 01 03	Expenditure related to information and communication technology equipment and services	2.13	0.81	0.00	0.00	0.47	3.42	2.42	71%	2.25	0.99
34 01 03	Expenditure related to information and communication technology equipment and services	0.91	0.00	0.00	0.00	0.17	1.08	0.66	61%	1.39	0.42
<b>TOTAL</b>		<b>118.48</b>	<b>51.53</b>	<b>0.55</b>	<b>0.00</b>	<b>27.10</b>	<b>197.66</b>	<b>141.49</b>	<b>72%</b>	<b>144.15</b>	<b>55.62</b>

Representation Offices											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
16 01 02 03	External personnel of Local staff of the Directorate-General for 'Communication': Representation offices	16.42	0.23	0.27	0.53	0.10	17.56	17.34	99%	16.42	0.20
16 01 03 03	Buildings and related expenditure of the Directorate-General for 'Communication': Representation offices	26.81	5.45	0.00	-0.53	3.86	35.59	27.39	77%	26.81	7.53
<b>TOTAL</b>		<b>43.23</b>	<b>5.68</b>	<b>0.27</b>	<b>0.00</b>	<b>3.96</b>	<b>53.14</b>	<b>44.72</b>	<b>84%</b>	<b>43.23</b>	<b>7.72</b>

External Relations Delegations											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
19 01 02 12	Other management expenditure of 'Foreign policy instruments' policy area in Union delegations	0.04	0.01	0.00	0.00	0.00	0.04	0.04	97%	0.04	0
19 01 03 02	Buildings and related expenditure of 'Foreign policy instruments' policy area in Union delegations	0.31	0.00	-0.02	0.00	0.00	0.29	0.29	100%	0.31	0
20 01 02 12	Other management expenditure of the Directorate-General for Trade in Union delegations	1.86	0.03	-0.04	0.06	0.00	1.90	1.87	98%	1.86	0.03
20 01 03 02	Buildings and related expenditure of the Directorate-General for Trade in Union delegations	16.31	0.00	-1.02	-0.08	0.00	15.22	15.22	100%	16.31	0
21 01 02 12	Other management expenditure of the Directorate-General for Development and Cooperation – EuropeAid in Union delegations	3.76	0.07	-0.09	0.05	0.00	3.80	3.73	98%	3.76	0.06
21 01 03 02	Buildings and related expenditure of the Directorate-General for Development and Cooperation – EuropeAid in Union delegations	32.94	0.00	-2.05	-0.16	0.00	30.73	30.73	100%	32.94	0
22 01 02 12	Other management expenditure of the Directorate-General for Enlargement in Union delegations	0.48	0.01	-0.01	0.01	0.00	0.49	0.48	98%	0.48	0.01
22 01 03 02	Buildings and related expenditure of the Directorate-General for Enlargement in Union delegations	4.23	0.00	-0.26	-0.02	0.00	3.95	3.95	100%	4.23	0
<b>TOTAL</b>		<b>59.95</b>	<b>0.11</b>	<b>-3.49</b>	<b>-0.14</b>	<b>0.00</b>	<b>56.43</b>	<b>56.32</b>	<b>100%</b>	<b>59.95</b>	<b>0.1</b>

Interinstitutional Cooperation in the Social Sphere											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
26 01 60 04	Interinstitutional Cooperation in the Social Sphere	6.92	6.40	0.00	0.04	21.80	35.16	18.53	53%	6.92	15.60
<b>TOTAL</b>		<b>6.92</b>	<b>6.40</b>	<b>0.00</b>	<b>0.04</b>	<b>21.80</b>	<b>35.16</b>	<b>18.53</b>	<b>53%</b>	<b>6.92</b>	<b>15.60</b>

Other Specific Administrative Expenditure											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
01 01 03 04	Expenditure related to the specific electronic, telecommunication and information needs	0.30	0.13	0.00	0.00	0.00	0.43	0.21	49%	0.36	0.13
15 01 60	Documentation and library expenditure	2.53	0.64	0.00	0.00	0.12	3.30	2.22	67%	2.69	1.02
15 01 61	Cost of organising graduate traineeships with the institution	6.36	1.03	0.00	0.00	1.40	8.78	7.37	84%	7.88	1.36
16 01 60	Purchase of information	1.32	0.60	0.00	0.00	0.00	1.92	1.38	72%	0.89	0.49
25 01 01 03	Salaries, allowances and payments of Members of the institution	12.25	0.00	-0.39	-0.25	0.00	11.61	10.32	89%	9.28	0.00
25 01 02 03	Special advisers	1.09	0.04	0.00	0.00	0.00	1.13	0.86	76%	0.85	0.25
25 01 02 13	Other management expenditure of Members of the institution	4.41	0.44	0.00	-0.66	0.01	4.20	3.48	83%	4.05	0.59
25 01 07	Quality of legislation – Codification of Union law	0.50	0.10	0.00	-0.35	0.00	0.25	0.13	51%	0.00	0.01
25 01 08	Legal advice, litigation and infringements – Legal expenses	3.70	2.59	0.00	-0.40	1.05	6.94	3.95	57%	3.19	2.37
26 01 10	Consolidation of Union law	1.07	0.57	0.00	0.56	0.00	2.20	1.60	73%	1.45	0.59
26 01 11	Official Journal of the European Union (L and C)	10.67	5.50	0.00	-2.56	10.07	23.68	18.09	76%	19.78	4.91
26 01 60 01	Medical service	5.46	1.76	0.00	0.04	2.17	9.43	6.51	69%	5.37	2.69
26 01 60 02	Competitions, selection and recruitment expenditure	1.52	0.72	0.00	-0.13	0.13	2.24	1.15	51%	1.06	0.62
26 01 60 06	Institution officials temporarily assigned to national civil services, to international organisations or to public or private institutions or undertakings	0.25	0.08	0.00	0.01	0.00	0.35	0.26	75%	0.20	0.04
26 01 60 07	Damages	0.15	0.01	0.00	-0.15	11.70	11.71	4.07	35%	0.95	7.64
26 01 60 08	Miscellaneous insurances	0.06	0.03	0.00	0.00	0.00	0.09	0.04	51%	0.04	0.04
26 01 60 09	Language courses	3.42	2.85	0.00	-0.25	1.35	7.36	3.72	51%	3.60	3.09
27 01 07	Support expenditure for operations in the 'Budget' policy area	0.15	0.10	0.00	0.00	0.00	0.25	0.13	53%	0.16	0.08
27 01 12 01	Financial charges	0.35	0.14	0.00	-0.02	0.00	0.48	0.24	51%	0.29	0.10
27 01 12 02	Coverage of expenditure incurred in connection with treasury management	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0.00
27 01 12 03	Purchase of financial information on the solvency of beneficiaries of funds from the general budget and of Commission debtors	0.13	0.05	0.00	0.02	0.00	0.20	0.07	35%	0.13	0.12

Other Specific Administrative Expenditure											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
32 01 07	Euratom contribution for operation of the Supply Agency	0.10	0.00	0.00	0.00	0.00	0.10	0.10	100	0.10	0.00
<b>TOTAL</b>		<b>55.78</b>	<b>17.37</b>	<b>-0.39</b>	<b>-4.14</b>	<b>28.01</b>	<b>96.63</b>	<b>65.91</b>	<b>68%</b>	<b>62.31</b>	<b>26.16</b>

Other Operational Expenditure											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
03 01 07	Requests for damages resulting from legal proceedings against the Commission's decisions in the field of competition policy	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0
16 03 01 05	European Public Spaces	1.25	0.00	0.00	0.04	0.00	1.28	1.28	100%	1.26	0.00
16 03 02 02	Operation of radio and television studios and audiovisual equipment	5.32	0.00	0.00	0.61	0.00	5.93	5.93	100%	5.15	0.00
16 03 02 04	General report and other publications	2.10	0.00	0.00	0.42	0.04	2.56	2.56	100%	2.10	0.00
16 03 03	Online summary of legislation (SCAD+)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
16 03 77 01	Preparatory action - European research grants for cross-border investigative journalism	0.75	0.00	0.00	-0.65	0.00	0.10	0.10	100%	0.08	0.00
16 03 77 02	Pilot project - Share Europe Online	0.70	0.00	0.00	0.69	0.00	1.39	1.39	100%	1.09	0.00
24 02 77 01	Pilot project - Developing a Union evaluation mechanism in the area of anti-corruption with a particular focus on identifying and reducing the costs of corruption in public procurement involving Union funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.94	0
25 01 10	EU contribution for operation of the Historical archives of the Union	2.30	0.00	0.00	0.00	0.00	2.30	1.99	86%	0.00	0.31
25 01 11	Registries and publications	1.74	0.00	0.00	0.06	0.00	1.80	0.76	43%	0.00	1.03
25 01 77 01	Pilot project - Interinstitutional system identifying long-term trends	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0

Other Operational Expenditure											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
25 01 77 02	Preparatory action – Interinstitutional system identifying long-term trends	0.25	0.00	0.00	0.00	0.00	0.25	0.19	75%	1.26	0
25 02 01	Completion of actions in the field of historical archives of the Union	0.23	0.00	0.00	-0.12	0.00	0.11	0.09	86%	2.31	0
25 02 04 01	Completion of actions in the field of documentary databases	0.18	0.27	0.00	0.00	0.00	0.45	0.43	96%	0.43	0
25 02 04 02	Completion of actions in the field of digital publications	0.07	0.06	0.00	0.12	0.00	0.25	0.24	97%	1.04	0
26 01 12	Summaries of Union legislation	0.53	0.89	0.00	0.00	1.43	2.85	0.95	33%	0.00	1.90
26 03 77 01	Preparatory action – Erasmus public administration programme	0.30	0.00	0.00	0.00	0.00	0.30	0.30	99%	0.41	0
27 01 11	Exceptional expenditure crisis	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	0.00	0
<b>TOTAL</b>		<b>15.72</b>	<b>1.22</b>	<b>0.00</b>	<b>1.16</b>	<b>1.47</b>	<b>19.57</b>	<b>16.21</b>	<b>83%</b>	<b>16.09</b>	<b>3.25</b>

Offices											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
24 01 06	European Anti-fraud Office (OLAF)	57.21	8.58	-1.50	0.00	0.01	64.29	55.47	86%	55.47	6.57
26 01 09 01	Publications Office	80.76	7.03	0.00	0.85	12.46	101.08	89.08	88%	88.94	11.05
26 01 20	European Personnel Selection Office	27.88	9.07	0.00	-2.58	2.05	36.42	26.05	72%	25.98	9.61
26 01 21	Office for the Administration and Payment of Individual Entitlements	36.26	3.67	0.00	-1.08	14.00	52.86	43.46	82%	43.37	9.25
26 01 22 01	Office for Infrastructure and Logistics in Brussels	68.83	4.81	0.00	-2.26	17.38	88.76	75.06	85%	72.73	13.58
26 01 23 01	Office for Infrastructure and Logistics in Luxembourg	24.54	1.78	0.00	-0.35	0.34	26.30	25.30	96%	22.49	0.79
<b>TOTAL</b>		<b>295.48</b>	<b>34.95</b>	<b>-1.50</b>	<b>-5.42</b>	<b>46.24</b>	<b>369.70</b>	<b>314.43</b>	<b>85%</b>	<b>308.98</b>	<b>50.84</b>



Language services											
Official Position	Description	Initial Budget Payments	Initial Budget Payments	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
31 01 03 04	Technical equipment and services for the Commission conference rooms	1.78	2.05	0.00	1.20	0.00	5.03	3.82	76%	5.08	1.13
31 01 07 01	Interpretation expenditure	18.98	1.29	0.00	-1.66	55.28	73.88	52.51	71%	49.15	21.17
31 01 07 02	Training and further training of conference interpreters	0.42	0.36	0.00	0.00	1.23	2.01	1.05	52%	0.99	0.88
31 01 07 03	Information technology expenditure of the Directorate-General for Interpretation	1.26	1.16	0.00	0.00	3.14	5.56	2.58	46%	3.06	2.94
31 01 08 01	Translation expenditure	13.80	2.84	0.00	1.67	0.86	19.18	16.44	86%	14.39	2.67
31 01 08 02	Support expenditure for operations of the Directorate-General for Translation	1.79	0.76	0.00	-0.10	0.16	2.62	1.69	64%	2.11	0.92
31 01 09	Interinstitutional cooperation activities in the language field	0.64	0.57	0.00	-0.12	0.76	1.85	1.07	58%	0.99	0.78
31 01 10	Translation Centre for the Bodies of the European Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
<b>TOTAL</b>		<b>38.67</b>	<b>9.02</b>	<b>0.00</b>	<b>0.99</b>	<b>61.44</b>	<b>110.12</b>	<b>79.15</b>	<b>72%</b>	<b>75.77</b>	<b>30.48</b>

*B.6.3.2 Pensions (includes the total of MFF 5.1.1)*

Pensions											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
30 01 13 01	Temporary allowances	0.00	0.00	0.01	0.73	0.00	0.74	0.73	100%	0.38	0.00
30 01 13 02	Pensions of former members and surviving dependants	4.97	0.00	0.10	0.17	0.00	5.24	5.17	99%	5.02	0.00
30 01 13 03	Weightings and adjustments to pensions and various allowances	0.22	0.00	0.00	0.10	0.00	0.32	0.32	98%	0.20	0.00
30 01 14 01	Allowances for staff assigned non-active status, retired in the interests of the service or dismissed	2.50	0.00	0.05	-1.10	0.00	1.45	1.23	85%	2.54	0.00
30 01 14 02	Insurance against sickness	0.09	0.00	0.00	0.00	0.00	0.09	0.04	42%	0.06	0.00

Pensions											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
30 01 14 03	Weightings and adjustments to allowances	0.05	0.00	0.00	0.00	0.00	0.05	0.01	22%	0.05	0.00
30 01 15 01	Pensions, allowances and grants against invalidity and severance	1 365.66	0.00	34.85	0.00	1.69	1 402.20	1 400.34	100%	1 317.31	1.70
30 01 15 02	Insurance against sickness	45.41	0.00	0.86	-0.70	0.00	45.57	45.53	100%	42.82	0.00
30 01 15 03	Weightings and adjustments to pensions and allowances	30.26	0.00	8.34	0.70	0.00	39.29	39.25	100%	28.86	0.00
30 01 16 01	Retirement pensions of former Members of the European Parliament	0.22	0.00	0.00	0.10	0.00	0.32	0.29	92%	0.00	0.00
30 01 16 02	Invalidity pensions of former Members of the European Parliament	0.04	0.00	0.00	0.00	0.00	0.04	0.02	50%	0.00	0.00
30 01 16 03	Survivors' pensions of former Members of the European Parliament	0.13	0.00	0.00	0.00	0.00	0.13	0.13	100%	0.00	0.00
<b>TOTAL</b>		<b>1449.53</b>	<b>0.00</b>	<b>44.21</b>	<b>0.00</b>	<b>1.69</b>	<b>1495.43</b>	<b>1493.05</b>	<b>100%</b>	<b>1397.24</b>	<b>1.70</b>

B.6.3.3 *European Schools (MFF 5.1.2)*

European Schools											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
26 01 70 01	Office of the Secretary-General of the European Schools (Brussels)	7.53	0.00	0.00	3.14	0.00	10.67	10.67	100%	8.62	0.00
26 01 70 02	Brussels I (Uccle)	23.83	0.00	0.00	0.09	0.00	23.93	23.93	100%	22.96	0.00
26 01 70 03	Brussels II (Woluwe)	22.67	0.00	0.00	0.51	0.00	23.18	23.18	100%	23.72	0.00
26 01 70 04	Brussels III (Ixelles)	22.86	0.00	0.00	-1.77	0.00	21.08	21.08	100%	22.55	0.00
26 01 70 05	Brussels IV (Laeken)	11.37	0.00	0.00	0.57	0.00	11.94	11.94	100%	11.01	0.00
26 01 70 11	Luxembourg I	19.32	0.00	0.00	-0.77	0.00	18.56	18.56	100%	19.33	0.00
26 01 70 12	Luxembourg II	14.82	0.00	0.00	-0.33	0.00	14.49	14.49	100%	15.51	0.00
26 01 70 21	Mol (BE)	5.78	0.00	0.00	0.60	0.00	6.38	6.38	100%	6.10	0.00
26 01 70 22	Frankfurt am Main (DE)	7.21	0.00	0.00	0.25	0.00	7.45	7.45	100%	6.79	0.00
26 01 70 23	Karlsruhe (DE)	2.66	0.00	0.00	0.70	0.00	3.35	3.35	100%	2.79	0.00
26 01 70 24	Munich (DE)	0.52	0.00	0.00	-0.08	0.01	0.45	0.44	98%	0.42	0.01

European Schools											
Official Position	Description	Initial Budget Payments	Carryover from 2013	BA Transfers	COM Transfers	Assigned revenue	Authorised	Implementation 2014	Rate	Implementation 2013	Carryover to 2015
26 01 70 25	Alicante (ES)	7.25	0.00	0.00	-0.71	3.37	9.91	6.54	66%	7.69	3.37
26 01 70 26	Varese (IT)	9.99	0.00	0.00	-0.59	0.00	9.40	9.40	100%	10.77	0.00
26 01 70 27	Bergen (NL)	4.10	0.00	0.00	0.20	0.00	4.30	4.30	100%	4.58	0.00
26 01 70 28	Culham (UK)	4.35	0.00	0.00	1.15	0.00	5.50	5.50	100%	4.25	0.00
26 01 70 31	Union contribution to the Type 2 European Schools	1.15	0.76	0.00	1.17	1.56	4.64	1.19	26%	4.02	3.45
<b>TOTAL</b>		<b>165.41</b>	<b>0.76</b>	<b>0.00</b>	<b>4.11</b>	<b>4.94</b>	<b>175.22</b>	<b>168.40</b>	<b>96%</b>	<b>171.08</b>	<b>6.83</b>

#### B.6.4 RAL Overview

(million EUR)

	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payment on 2014 commitments	Decommitments	RAL as at 31.12.2014	Evolution
Staff	0	0	2 013	2 013	0	0	-
External Staff	41	38	134	99	-3	34	-17%
Other Mgmt Exp.	56	48	143	91	-9	52	-7%
Buildings	98	94	400	309	-4	91	-7%
IT	52	51	138	91	0	48	-8%
Repr. Offices	6	5	46	40	-1	6	0%
Delegations	0	0	56	56	0	0	-
Social Sphere	9	7	19	11	-2	8	-12%
Other Spec Admin	17	14	74	51	-3	23	+35%
Other Oper. Admin	12	11	14	6	-1	9	-22%
Offices	35	31	316	284	-4	33	-7%
Lang. Services	9	9	78	71	0	8	-12%
Pensions	0	0	1 493	1 493	0	0	-
Schools	1	1	170	168	0	2	+150%
<b>TOTAL</b>	<b>335</b>	<b>307</b>	<b>5 094</b>	<b>4 783</b>	<b>-26</b>	<b>313</b>	<b>-7%</b>

**B.7 HEADING 6: COMPENSATIONS**

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	29	0	0	0	0	0	29	29	100%	75	0
PA	29	0	0	0	0	0	29	29	100%	75	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	0	0	29	29		0		0	0%		

The Cash-flow Facility, article 27 02 02 *Temporary and lump-sum compensation for new Member States* was the instrument to help Croatia between the date of accession and the end of 2014 to improve cash-flow in the national budget.

## B.8 SPECIAL INSTRUMENTS

### B.8.1 Emergency aid reserve (EAR)

Following amounts were mobilised from the reserve: for commitments, EUR 98 million out of EUR 297 million and for payments the totality of the reserve or EUR 150 million. Consequently 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.

### B.8.2 European Globalisation Adjustment Fund (EGF)

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	0	19	0	81	0	74	173	64	37%	42	0
PA	50	19	0	-2	-5	74	136	64	47%	42	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	0.6	0.6	64	64		0		0.3	-50%		

With the transfer of EUR 81 million for commitments from the reserve, an amount of EUR 78 million remained un-mobilised.

### B.8.3 European Union Solidarity Fund (EUSF) – Member States

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	0	0	67	0	0	0	67	0	0%	415	0
PA	150	251	0	0	0	0	401	401	100%	14	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	401	401	0	0		0		0	-100%		

The mobilisation of the commitment appropriations was made through Amending Budget 4/2014 in favour of Italia, Greece, Slovenia and Croatia and through Amending Budget 6/2014 in favour of Croatia and Bulgaria.

Payment appropriations of the initial budget as well as the carryover from 2013 were related to the Amending Budget 9/2013 to Romania, Germany, Austria and the Czech Republic adopted late in 2013 but not paid before the end of that year.

**B.8.4 European Union Solidarity Fund (EUSF) – Countries negotiating for accession**

(million EUR)

Implementation Table											
	Initial budget	Carryover from 2013	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2014	Rate	Actual 2013	Carry-over to 2015
CA	0	0	60	0	0	0	60	0	0%	0	0
PA	0	0	0	0	0	0	0	0	0%	0	0
	RAL as at 01.01.2014	Payments on RAL	Commitments 2014	Payments on 2014 commitments		Decommitments 2014		RAL as at 31.12.2014	Evolution of the RAL (%)		
RAL	0	0	0	0		0		0	0%		

The commitment appropriations refer to Amending Budget 6/2014 in favour of Serbia.

## **PART C – Own Resources**





**C.1 BUDGET IMPLEMENTATION TABLE**

**OWN RESOURCES RELATED TO THE FINANCIAL YEAR 2014**

(EUR)

Title	Chapter	Budget heading	Budget 2014 Final <sup>7</sup>	Outturn 2014 <sup>8</sup>	Outturn 2013	Difference Final Budget Vs. Outturn	Outturn as % of budget	Outturn Variation as %
			(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	-89 500 000	-69 020 283	201 599 070	20 479 717	77.12%	-134.24%
	1.2	-custom duties	16 174 100 000	16 498 505 402	15 163 722 762	324 405 402	102.01%	8.80%
	1.3	-own resources accruing from VAT	17 689 735 350	17 746 098 141	14 542 019 379	56 362 791	100.32%	22.03%
	1.4	-own resources based on GNI	94 613 600 163	94 863 129 955	110 032 395 624	249 529 792	100.26%	-13.79%
	1.5	-correction of budgetary imbalances granted to UK	0	-172 034 533	165 645 823	-172 034 533	-	-203.86%
	1.6	-gross reduction in the annual GNI-based contribution granted to NL and SE	0	0	-5 805 809	0	-	-100.00%
		<b>Total</b>	<b>128 387 935 513</b>	<b>128 866 678 682</b>	<b>140 099 576 849</b>	<b>478 743 169</b>	<b>100.37%</b>	<b>-8.02%</b>

<sup>7</sup> The figures in this column correspond to those in the 2014 budget (OJ L 51, 20.2.2014) plus Amending Budgets No 1/2014 to No 7/2014.

<sup>8</sup> 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.

Own resources are budgeted in Title 1 of the General Statement of Revenue<sup>9</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
- 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>10</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 2015, as well as the updated forecasts for the year 2014 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 51 of Council Regulation (EC) no 1234/2007. 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.

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<sup>9</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.

<sup>10</sup> The ACOR is set up by Council Regulation No 1150/2000 of 22 May 2000 (Title VIII).

The updated data used for the 2014 own resources forecast were approved at the ACOR forecasts meeting of 19 May 2014 and budgeted in the Amending Budget No 3/2014. The Amending Budget no 5/2014 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 20 November 2013, was fixed at EUR 135 505 million, which was EUR 561 million lower than the EUR 136 066 million in the DB, presented by the Commission in June 2013. 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 DB.

##### **Budgetary adjustments**

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

In 2014, altogether 7 amending budgets were adopted. Their impact on the revenue side of the 2014 budget is indicated in the next table.

**AMENDING BUDGETS IN 2014**

(EUR)

Budget	Date of Adoption	Main Subject	Total Revenue Budget 2014	Difference with previous Budget	Total amount of Own Resources	Difference with previous Budget
Budget 2014	20/11/2013	- Final adoption budget 2014	135 504 613 000		133 960 184 723	
AB 1/2014	16/04/2014	A number of technical adjustments to the budget structure and remarks, which were necessary to properly implement the 2014 budget in line with the latest legislative decisions and political orientations, including the immediate need to facilitate SMEs access to financing. The amending budget was budgetary neutral. The main elements included were the following: - The adjustments needed to implement the proposed European Investment Fund (EIF) capital increase; - Changes arising from the legal base for Horizon 2020 adopted in December 2013, after the adoption of the 2014 budget; - The creation of the budget structure for the proposed Shift2Rail joint undertaking.	135 504 613 000	0	133 960 184 723	0
AB 2/2014	17/12/2014	- An increase in the forecast of other revenue stemming from fines and interests, amounting to EUR 1 417.0 million; - An increase in the forecast of other revenue stemming from repayments and revenue paid back to the Facility for Euro-Mediterranean Investment and Partnership (FEMIP), amounting to EUR 151.0 million; - Redeployments of payment appropriations amounting to EUR 717.1 million; - An overall increase of payment appropriations of EUR 4 246.7 million across headings 1a, 1b, 2, 3 and 4 for which the Contingency Margin in accordance with Article 13 of the multiannual financial framework (MFF) Regulation was mobilised, with the aim of addressing events that were unforeseen when the 2014-2020 MFF payment ceilings were agreed; and - An adjustment of the establishment plans of the Commission, the Offices, the Committee of the Regions and the European Data Protection Supervisor, to take account of the conversion of posts in the function group for Assistants (AST) into posts in the new function group for Secretaries and Clerks (AST/SC), as reliable estimates of the number of posts concerned in 2014 had become available. The requested conversion of posts resulted in a saving of administrative expenditure under heading 5 of EUR 0.4 million (the corresponding payment appropriations were considered in the abovementioned redeployments).	139 034 233 715	3 529 620 715	135 921 805 438	1 961 620 715
AB 3/2014	17/12/2014	- A revision of the forecast of Traditional Own Resources (TOR, i.e. customs duties and sugar sector levies), VAT and	139 034 233 715	0	133 488 805 438	-2 433 000 000

		<p>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.</p> <ul style="list-style-type: none"> <li>- A revision of the forecast of other revenue, arising from interest and fines of EUR 2 433 million.</li> <li>- The reduction of the budgetary appropriations, both commitments and payments by EUR 0.2 million for the European Data Protection Supervisor, due to the postponement of the appointment of the new European Data Protection Supervisor and Assistant European Data Protection Supervisor;</li> <li>- The increase of the payment appropriation, by EUR 0.2 million, for the humanitarian aid (budget article 23 02 01);</li> <li>- The reduction of commitment appropriations for the budget lines 11 03 01, 11 06 62 01 and 11 06 62 04 amounting to EUR 74.7 million (of which EUR 71.0 million in reserve);</li> <li>- The modification of article 13 03 64 <i>European Regional Development Fund (ERDF) - European territorial cooperation</i> into three separate budget items (13 03 64 01, 13 03 64 02 and 13 03 64 03), to reflect the final adoption of the related legal base;</li> <li>- The creation of a new article 05 03 09 <i>Reimbursement of direct aids in relation to financial discipline</i>, with a 'p.m.'; and</li> <li>- The replacement of the dash '-' for payment appropriations on item 11 06 77 03 <i>Preparatory action – Maritime policy</i> by a 'p.m'.</li> </ul>				
AB 4/2014	17/12/2014	The mobilisation of the EU Solidarity Fund for an amount of EUR 47.0 million in commitment appropriations The mobilisation related to floods in Italy (Sardinia) during November 2013, an earthquake in Greece (Kefalonia), ice storms in Slovenia, and the same ice storms, followed by floods in Croatia, at end January / beginning February 2014.	139 034 233 715	0	133 488 805 438	0
AB 5/2014	17/12/2014	- An increase of the forecast of Traditional Own Resources (customs duties) amounting to EUR 420 million and the revision of the forecasts of own resources (VAT and GNI balances).	139 034 233 715	0	129 393 342 438	-4 095 463 000
AB 6/2014	17/12/2014	The mobilisation of the EU Solidarity Fund for an amount of EUR 79.7 million in commitment appropriations The mobilisation related to floods in Serbia and Croatia in May 2014 and to floods in Bulgaria in June 2014.	139 034 233 715	0	129 393 342 438	0
AB 7/2014	17/12/2014	Budgeting the surplus resulting from the implementation of the budget year 2013, amounting to EUR 1 005.4 million.	139 034 233 715	0	128 387 935 513	-1 005 406 925

## C.5 BUDGET FORECASTS TABLE 2014 VERSUS 2013

### OWN RESOURCES RELATED TO THE FINANCIAL YEAR 2014

(EUR)

Title	Chapter	Budget heading	Budget 2014 Initial	Budget 2014 Final <sup>11</sup>	Budget 2013 Final <sup>12</sup>	Final budget Vs. Initial budget	Variation as % (2014)	Variation as % (2014/2013)
			(1)	(2)	(3)	(4)=(2)-(1)	(5)=(4)/(1)	(6)=(2-3)/(3)
1		Own resources						
	1.1	-levies and other duties in the sugar sector	125 100 000	-89 500 000	-34 600 00	-214 600 000	-171.54%	158.67%
	1.2	-custom duties	16 185 600 000	16 174 100 000	14 857 300 000	-11 500 000	-0.07%	8.86%
	1.3	-own resources accruing from VAT	17 882 179 650	17 689 735 350	14 680 052 250	-192 444 300	-1.08%	20.50%
	1.4	-own resources based on GNI	99 767 305 073	94 613 600 163	110 822 836 159	-5 153 704 910	-5.17%	14.63%
	1.5	-correction of budgetary imbalances granted to UK	0	0	0	0	-	-
	1.6	-gross reduction in the annual GNI-based contribution granted to NL and SE	p.m.	0	0	0	-	-
		<b>Total</b>	<b>133 960 184 723</b>	<b>128 387 935 513</b>	<b>140 325 588 409</b>	<b>-5 572 249 210</b>	<b>-4.16%</b>	<b>-8.51%</b>

<sup>11</sup> The figures of the final budget correspond to those of the Amending Budget No 7/2014.

<sup>12</sup> The figures of the final budget correspond to those of the Amending Budget No 9/2013.

**C.6 BREAKDOWN OF THE TOTAL AMOUNT OF OWN RESOURCES BY MEMBER STATE**

<b>Member State</b>	<b>Initial Budget 2014</b>	<b>Final Budget 2014</b>
Belgium	5 310 773 706	4 970 245 020
Bulgaria	449 735 841	427 961 523
Czech Republic	1 520 209 442	1 403 857 726
Denmark	2 732 187 956	2 647 947 505
Germany	28 473 165 376	27 799 413 565
Estonia	198 198 918	194 136 594
Ireland	1 524 368 151	1 550 187 491
Greece	1 771 378 187	1 716 067 455
Spain	10 869 895 817	10 428 482 226
France	21 796 155 175	20 945 401 356
Croatia	456 314 443	426 441 634
Italy	16 371 495 428	15 466 093 610
Cyprus	163 770 830	158 327 219
Latvia	247 600 402	240 238 270
Lithuania	381 424 598	368 165 812
Luxembourg	337 942 134	311 021 864
Hungary	1 006 195 924	972 944 898
Malta	74 660 424	74 978 735
Netherlands	7 453 426 997	7 246 404 299
Austria	3 088 554 659	2 916 425 429
Poland	4 130 726 667	3 970 279 593
Portugal	1 654 246 309	1 639 151 336
Romania	1 484 582 236	1 379 893 108
Slovenia	400 333 232	386 833 378
Slovakia	776 453 777	721 569 156
Finland	2 093 020 734	1 931 575 356
Sweden	4 499 078 248	4 154 098 003
United Kingdom	14 694 289 112	13 939 793 352
<b>Total</b>	<b>133 960 184 723</b>	<b>128 387 935 513</b>

The figures of the final budget are those of the Amending Budget No 7/2014.

## **C.7 IMPLEMENTATION OF OWN RESOURCES**

The custom duties collected amounted to 102.01% of the amounts forecasted. The budgetary estimates were modified by the Amending Budgets No 3/2014 and 5/2014 (they were first decreased by EUR 431.5 million and later increased by EUR 420 million). These adjustments were based respectively on the new macroeconomic forecasts of spring 2014 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 2014 had a positive impact of EUR 56.4 million and EUR 249.5 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 172 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 2014 TRANSFERS OF APPROPRIATIONS**
**KEY**

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

(EUR)

Nr*	Article/ Item	H	R	Description	CA	PA
DEC 001	04 04 51	9	N	Completion of the European Globalisation Adjustment Fund (2007 to 2013)	840 000	
DEC 001	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-840 000	
DEC 002	11 03 01	2	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	660 000	660 000
DEC 002	40 02 41		Y	Differentiated appropriations	-660 000	-660 000
DEC 003	02 04 02 01	1a	N	Leadership in space	1 082 088	
DEC 003	02 04 02 03	1a	N	Increasing innovation in small and medium-sized enterprises (SMEs)	495 560	
DEC 003	05 09 03 01	1a	N	Securing sufficient supplies of safe and high quality food and other bio-based products	-2 044 102	
DEC 003	06 03 03 01	1a	N	Achieving a resource-efficient, environmentally-friendly, safe and seamless European transport system	-7 348 813	
DEC 003	08 02 02 02	1a	N	Enhancing access to risk finance for investing in research and innovation	-20 609 072	
DEC 003	08 02 03 06	1a	N	Fostering inclusive, innovative and secure European societies	-26 969 128	
DEC 003	08 02 03 06	1a	N	Fostering inclusive, innovative and secure European societies		2 374 243
DEC 003	08 03 01 01	1a	N	Euratom — Fusion energy	1 302 144	
DEC 003	08 03 01 02	1a	N	Euratom — Nuclear fission and radiation protection	3 072 099	
DEC 003	09 04 01 01	1a	N	Strengthening research in future and emerging technologies	-23 154 959	
DEC 003	10 01 05 11	1a	N	Expenditure related to officials and temporary staff implementing research and innovation programmes — Euratom Programme	-712 643	-712 643
DEC 003	10 01 05 13	1a	N	Other management expenditure for research and innovation programmes — Euratom Programme	-1 661 600	-1 661 600
DEC 003	10 02 01	1a	N	Horizon 2020 — Customer-driven scientific and technical support to Union policies	-92 697	
DEC 003	15 03 01 01	1a	N	Marie Skłodowska-Curie actions — Generating new skills and innovation	55 541 961	
DEC 003	32 04 03 01	1a	N	Making the transition to a reliable, sustainable and competitive energy system	21 099 162	
DEC 004	04 04 51	9	N	Completion of the European Globalisation Adjustment Fund (2007 to 2013)	3 010 985	
DEC 004	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-3 010 985	
DEC 005	04 04 51	9	N	Completion of the European Globalisation Adjustment Fund (2007 to 2013)	1 964 407	
DEC 005	40 02 43	9	Y	Reserve for the European Globalisation Adjustment	-1 964 407	

Nr*	Article/ Item	H	R	Description	CA	PA
				Fund		
DEC 006	13 05 63 02	4	N	Cross-border cooperation (CBC) — Contribution from Heading 4		-15 000 000
DEC 006	21 02 51 02	4	N	Cooperation with developing countries in Latin America		-19 000 000
DEC 006	21 02 51 03	4	N	Cooperation with developing countries in Asia, including Central Asia and the Middle East		-36 000 000
DEC 006	22 02 51	4	N	Completion of former pre-accession assistance (prior to 2014)		-30 000 000
DEC 006	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid		150 000 000
DEC 006	40 02 42	9	Y	Emergency aid reserve		-50 000 000
DEC 007	01 02 01	1a	N	Coordination and surveillance of, and communication on, the economic and monetary union, including the euro	2 000 000	2 000 000
DEC 007	40 02 41		Y	Differentiated appropriations	-2 000 000	-2 000 000
DEC 008	01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Economic and financial affairs' policy area	1 156 690	1 156 690
DEC 008	01 01 02 01	5	N	External personnel	28 000	28 000
DEC 008	02 01 01	5	N	Expenditure related to officials and temporary staff in the 'Enterprise and industry' policy area	1 180 003	1 180 003
DEC 008	02 01 02 01	5	N	External personnel	59 000	59 000
DEC 008	03 01 01	5	N	Expenditure related to officials and temporary staff in the 'Competition' policy area	1 371 888	1 371 888
DEC 008	03 01 02 01	5	N	External personnel	49 000	49 000
DEC 008	04 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Employment, social affairs and inclusion' policy area	1 070 611	1 070 611
DEC 008	04 01 02 01	5	N	External personnel	33 000	33 000
DEC 008	05 01 01	5	N	Expenditure related to officials and temporary staff in the 'Agriculture and rural development' policy area	1 748 485	1 748 485
DEC 008	05 01 02 01	5	N	External personnel	57 000	57 000
DEC 008	06 01 01	5	N	Expenditure related to officials and temporary staff in the 'Mobility and transport' policy area	733 467	733 467
DEC 008	06 01 02 01	5	N	External personnel	21 000	21 000
DEC 008	07 01 01	5	N	Expenditure related to officials and temporary staff in the 'Environment' policy area	828 513	828 513
DEC 008	07 01 02 01	5	N	External personnel	36 000	36 000
DEC 008	08 01 01	5	N	Expenditure related to officials and temporary staff in the 'Research and innovation' policy area	150 639	150 639
DEC 008	08 01 02 01	5	N	External personnel	3 000	3 000
DEC 008	09 01 01	5	N	Expenditure related to officials and temporary staff in the 'Communications networks, content and technology' policy area	683 254	683 254
DEC 008	09 01 02 01	5	N	External personnel	22 000	22 000
DEC 008	11 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Maritime affairs and fisheries' policy area	520 062	520 062
DEC 008	11 01 02 01	5	N	External personnel	37 000	37 000
DEC 008	12 01 01	5	N	Expenditure related to officials and temporary staff in the 'Internal market and services' policy area	912 799	912 799
DEC 008	12 01 02 01	5	N	External personnel	43 000	43 000
DEC 008	13 01 01	5	N	Expenditure related to officials and temporary staff in the 'Regional and urban policy' policy area	1 043 711	1 043 711
DEC 008	13 01 02 01	5	N	External personnel	15 000	15 000
DEC 008	14 01 01	5	N	Expenditure related to officials and temporary staff in the	799 820	799 820

Nr*	Article/ Item	H	R	Description	CA	PA
				'Taxation and customs union' policy area		
DEC 008	14 01 02 01	5	N	External personnel	13 000	13 000
DEC 008	15 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Education and culture' policy area	891 279	891 279
DEC 008	15 01 02 01	5	N	External personnel	28 000	28 000
DEC 008	16 01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Communication' policy area	1 144 137	1 144 137
DEC 008	16 01 02 01	5	N	External personnel of the Directorate-General for Communication: Headquarters	20 000	20 000
DEC 008	16 01 02 03	5	N	External personnel of the Directorate-General for Communication: Commission Representations	272 000	272 000
DEC 008	17 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Health and consumer protection' policy area	1 375 475	1 375 475
DEC 008	17 01 02 01	5	N	External personnel	101 000	101 000
DEC 008	18 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Home affairs' policy area	462 676	462 676
DEC 008	18 01 02 01	5	N	External personnel	10 000	10 000
DEC 008	19 01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Service for Foreign Policy Instruments'	141 672	141 672
DEC 008	19 01 02 01	5	N	External personnel of the 'Service for Foreign Policy Instruments'	30 000	30 000
DEC 008	19 01 02 02	5	N	External personnel of the 'Foreign policy instruments' policy area in Union delegations	265	265
DEC 008	20 01 01 01	5	N	Expenditure related to officials and temporary staff of the Directorate-General for Trade	853 619	853 619
DEC 008	20 01 01 02	5	N	Expenditure related to officials and temporary staff of Union delegations	402 204	402 204
DEC 008	20 01 02 01	5	N	External personnel of the Directorate-General for Trade	30 000	30 000
DEC 008	20 01 02 02	5	N	External personnel of the Directorate-General for Trade in Union delegations	7 090	7 090
DEC 008	21 01 01 01	5	N	Expenditure related to officials and temporary staff in the Directorate-General for Development and Cooperation — EuropeAid	1 301 949	1 301 949
DEC 008	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	1 571 111	1 571 111
DEC 008	21 01 02 01	5	N	External personnel of the Directorate-General for Development and Cooperation — EuropeAid	42 000	42 000
DEC 008	21 01 02 02	5	N	External personnel of the Directorate-General for Development and Cooperation — EuropeAid in Union delegations	1 534	1 534
DEC 008	22 01 01 01	5	N	Expenditure related to officials and temporary staff of the Directorate-General for Enlargement	381 977	381 977
DEC 008	22 01 01 02	5	N	Expenditure related to officials and temporary staff of the Directorate-General for Enlargement in Union delegations	147 685	147 685
DEC 008	22 01 02 01	5	N	External personnel of the Directorate-General for Enlargement	29 000	29 000
DEC 008	22 01 02 02	5	N	External personnel of the Directorate-General for Enlargement in Union delegations	1 111	1 111
DEC 008	23 01 01	5	N	Expenditure related to officials and temporary staff in the 'Humanitarian aid and civil protection' policy area	369 424	369 424
DEC 008	23 01 02 01	5	N	External personnel	21 000	21 000
DEC 008	25 01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Commission's policy coordination and legal advice'	2 516 025	2 516 025

Nr*	Article/ Item	H	R	Description	CA	PA
				policy area		
DEC 008	25 01 01 03	5	N	Salaries, allowances and payments of Members of the institution	182 000	182 000
DEC 008	25 01 02 01	5	N	External personnel of the 'Commission's policy coordination and legal advice' policy area	76 000	76 000
DEC 008	26 01 01	5	N	Expenditure related to officials and temporary staff in the 'Commission's administration' policy area	1 847 118	1 847 118
DEC 008	26 01 02 01	5	N	External personnel	84 000	84 000
DEC 008	26 01 22 02	5	N	Acquisition and renting of buildings in Brussels	-56 367 000	-56 367 000
DEC 008	26 01 23 02	5	N	Acquisition and renting of buildings in Luxembourg	-8 232 000	-8 232 000
DEC 008	27 01 01	5	N	Expenditure related to officials and temporary staff in the 'Budget' policy area	729 880	729 880
DEC 008	27 01 02 01	5	N	External personnel of the Directorate-General for Budget	28 000	28 000
DEC 008	28 01 01	5	N	Expenditure related to officials and temporary staff in the 'Audit' policy area	177 539	177 539
DEC 008	28 01 02 01	5	N	External personnel	5 000	5 000
DEC 008	29 01 01	5	N	Expenditure related to officials and temporary staff in the 'Statistics' policy area	1 129 790	1 129 790
DEC 008	29 01 02 01	5	N	External personnel	34 000	34 000
DEC 008	30 01 13 01	5	N	Temporary allowances	8 000	8 000
DEC 008	30 01 13 02	5	N	Pensions of former Members and surviving dependants	101 000	101 000
DEC 008	30 01 13 03	5	N	Weightings and adjustments to pensions and various allowances	4 000	4 000
DEC 008	30 01 14 01	5	N	Allowances for staff assigned non-active status, retired in the interests of the service or dismissed	51 000	51 000
DEC 008	30 01 14 02	5	N	Insurance against sickness	2 000	2 000
DEC 008	30 01 14 03	5	N	Weightings and adjustments to allowances	2 000	2 000
DEC 008	30 01 15 01	5	N	Pensions, invalidity allowances and severance grants	26 347 000	26 347 000
DEC 008	30 01 15 02	5	N	Insurance against sickness	857 000	857 000
DEC 008	30 01 15 03	5	N	Weightings and adjustments to allowances	578 000	578 000
DEC 008	31 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Language services' policy area	5 631 019	5 631 019
DEC 008	31 01 02 01	5	N	External personnel	189 000	189 000
DEC 008	32 01 01	5	N	Expenditure related to officials and temporary staff in the 'Energy' policy area	851 826	851 826
DEC 008	32 01 02 01	5	N	External personnel	29 000	29 000
DEC 008	33 01 01	5	N	Expenditure related to officials and temporary staff in the 'Justice' policy area	591 795	591 795
DEC 008	33 01 02 01	5	N	External personnel	31 000	31 000
DEC 008	34 01 01	5	N	Expenditure related to officials and temporary staff in the 'Climate action' policy area	252 858	252 858
DEC 008	34 01 02 01	5	N	External personnel	11 000	11 000
DEC 009	11 03 01	2	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	30 000 000	30 000 000
DEC 009	40 02 41		Y	Differentiated appropriations	-30 000 000	-30 000 000
DEC 010	21 02 51 03	4	N	Cooperation with developing countries in Asia, including Central Asia and the Middle East		-19 055 510
DEC 010	21 03 51	4	N	Completion of actions in the area of European Neighbourhood Policy and relations with Russia (prior to 2014)		-9 944 490

Nr*	Article/ Item	H	R	Description	CA	PA
DEC 010	21 04 51	4	N	Completion of the European Instrument for Democracy and Human Rights (prior to 2014)		37 000 000
DEC 010	21 06 01	4	N	Promotion of a high level of nuclear safety, radiation protection and the application of efficient and effective safeguards of nuclear material in third countries		-8 000 000
DEC 011	01 01 02 01	5	N	External personnel	268 103	268 103
DEC 011	02 01 02 11	5	N	Other management expenditure	-5 494	-5 494
DEC 011	03 01 02 11	5	N	Other management expenditure	-719 520	-719 520
DEC 011	04 01 02 11	5	N	Other management expenditure	644 128	644 128
DEC 011	05 01 02 11	5	N	Other management expenditure	-4 142	-4 142
DEC 011	06 01 02 11	5	N	Other management expenditure	420 669	420 669
DEC 011	07 01 02 01	5	N	External personnel	37 389	37 389
DEC 011	07 01 02 11	5	N	Other management expenditure	196 265	196 265
DEC 011	08 01 02 01	5	N	External personnel	-1 659	-1 659
DEC 011	09 01 02 01	5	N	External personnel	2 084	2 084
DEC 011	09 01 02 11	5	N	Other management expenditure	135 944	135 944
DEC 011	11 01 02 01	5	N	External personnel	97 724	97 724
DEC 011	11 01 02 11	5	N	Other management expenditure	125 000	125 000
DEC 011	12 01 02 01	5	N	External personnel	2 571	2 571
DEC 011	12 01 02 11	5	N	Other management expenditure	53 590	53 590
DEC 011	13 01 02 01	5	N	External personnel	19 279	19 279
DEC 011	14 01 02 11	5	N	Other management expenditure	17 830	17 830
DEC 011	15 01 02 01	5	N	External personnel	-22 030	-22 030
DEC 011	16 01 02 01	5	N	External personnel of the Directorate-General for Communication: Headquarters	119 726	119 726
DEC 011	17 01 02 01	5	N	External personnel	26 961	26 961
DEC 011	17 01 02 11	5	N	Other management expenditure	50 000	50 000
DEC 011	18 01 02 01	5	N	External personnel	99 246	99 246
DEC 011	18 01 02 11	5	N	Other management expenditure	20 000	20 000
DEC 011	19 01 02 01	5	N	External personnel of the 'Service for Foreign Policy Instruments'	-2 458	-2 458
DEC 011	20 01 02 01	5	N	External personnel of the Directorate-General for Trade	-6 282	-6 282
DEC 011	21 01 02 01	5	N	External personnel of the Directorate-General for Development and Cooperation — EuropeAid	51 076	51 076
DEC 011	21 01 02 11	5	N	Other management expenditure of the Directorate-General for Development and Cooperation — EuropeAid	277 603	277 603
DEC 011	22 01 02 11	5	N	Other management expenditure of the Directorate-General for Enlargement	-9 368	-9 368
DEC 011	23 01 02 01	5	N	External personnel	397 589	397 589
DEC 011	23 01 02 11	5	N	Other management expenditure	182 710	182 710
DEC 011	25 01 02 01	5	N	External personnel of the 'Commission's policy coordination and legal advice' policy area	17 756	17 756
DEC 011	25 01 02 11	5	N	Other management expenditure of the 'Commission's policy coordination and legal advice' policy area	115 500	115 500
DEC 011	26 01 02 01	5	N	External personnel	107 091	107 091
DEC 011	26 01 02 11	5	N	Other management expenditure	1 506 718	1 506 718
DEC 011	26 01 03	5	N	Expenditure related to information and communication technology equipment and services of the 'Commission's administration' policy area	550 000	550 000

Nr*	Article/ Item	H	R	Description	CA	PA
DEC 011	27 01 02 01	5	N	External personnel of the Directorate-General for Budget	54 851	54 851
DEC 011	27 01 02 09	5	N	External personnel — Non-decentralised management	-1 871 458	-1 871 458
DEC 011	27 01 02 11	5	N	Other management expenditure of the Directorate-General for Budget	63 999	63 999
DEC 011	27 01 02 19	5	N	Other management expenditure — Non-decentralised management	-4 032 000	-4 032 000
DEC 011	28 01 02 01	5	N	External personnel	2 219	2 219
DEC 011	28 01 02 11	5	N	Other management expenditure	155 400	155 400
DEC 011	29 01 02 11	5	N	Other management expenditure	41 324	41 324
DEC 011	31 01 02 01	5	N	External personnel	350 682	350 682
DEC 011	32 01 02 01	5	N	External personnel	4 295	4 295
DEC 011	32 01 02 11	5	N	Other management expenditure	98 000	98 000
DEC 011	33 01 02 01	5	N	External personnel	199 773	199 773
DEC 011	33 01 02 11	5	N	Other management expenditure	20 000	20 000
DEC 011	34 01 02 01	5	N	External personnel	483	483
DEC 011	34 01 02 11	5	N	Other management expenditure	140 833	140 833
DEC 012	04 04 51	9	N	Completion of the European Globalisation Adjustment Fund (2007 to 2013)	3 571 150	
DEC 012	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-3 571 150	
DEC 013	04 01 04 04	9	N	Support expenditure for European Globalisation Adjustment Fund	330 000	330 000
DEC 013	04 04 01	9	N	European Globalisation Adjustment Fund		-330 000
DEC 013	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-330 000	
DEC 014	04 04 01	9	N	European Globalisation Adjustment Fund	6 096 000	
DEC 014	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-6 096 000	
DEC 015	04 04 01	9	N	European Globalisation Adjustment Fund	1 625 781	
DEC 015	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-1 625 781	
DEC 016	04 04 01	9	N	European Globalisation Adjustment Fund	960 000	
DEC 016	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-960 000	
DEC 017	04 04 51	9	N	Completion of the European Globalisation Adjustment Fund (2007 to 2013)	700 000	
DEC 017	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-700 000	
DEC 018	12 02 01	1a	N	Implementation and development of the internal market	960 000	100 000
DEC 018	26 02 01	1a	N	Procedures for awarding and advertising public supply, works and service contracts	-960 000	-100 000
DEC 019	08 02 04 01	1a	N	Science for and with Society	2 000 000	2 000 000
DEC 019	08 02 04 02	1a	N	Spreading excellence and widening participation		13 708 357
DEC 019	08 03 01 01	1a	N	Euratom - Fusion energy	13 708 357	
DEC 019	10 01 05 11	1a	N	Expenditure related to officials and temporary staff implementing Research and Innovation programmes - Euratom programme	-1 362 357	-1 362 357
DEC 019	10 01 05 12	1a	N	External personnel implementing Research and Innovation programmes - Euratom programme	-699 000	-699 000
DEC 019	10 01 05 13	1a	N	Other management expenditure for Research and	-2 000 000	-2 000 000

Nr*	Article/ Item	H	R	Description	CA	PA
				Innovation programmes - Euratom programme		
DEC 019	10 01 05 14	1a	N	Other expenditure for new major research infrastructures - Euratom programme	-11 647 000	-11 647 000
DEC 020	05 05 03 02	4	N	Support for economic, social and territorial development	-15 000 000	
DEC 020	05 05 04 02	4	N	Support for economic, social and territorial development	-1 000 000	
DEC 020	22 02 01 02	4	N	Support for economic, social and territorial development	16 000 000	
DEC 021	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	50 000 000	50 000 000
DEC 021	40 02 42	9	Y	Emergency aid reserve	-50 000 000	-50 000 000
DEC 022	13 05 63 02	4	N	Cross-border cooperation (CBC) — Contribution from Heading 4	-24 506 289	
DEC 022	21 03 01 02	4	N	Mediterranean countries — Poverty reduction and sustainable development	125 000 000	7 000 000
DEC 022	22 02 01 01	4	N	Support for political reforms and progressive alignment with and adoption, implementation and enforcement of the Union acquis	-50 000 000	-3 000 000
DEC 022	22 02 04 01	4	N	Multi-country programmes, regional integration and territorial cooperation	-50 493 711	-4 000 000
DEC 023	04 04 51	9	N	Completion of the European Globalisation Adjustment Fund (2007 to 2013)	570 945	
DEC 023	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-570 945	
DEC 024	04 04 01	9	N	European Globalisation Adjustment Fund	1 019 184	
DEC 024	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-1 019 184	
DEC 025	09 03 03	1a	N	Promoting the interconnection and interoperability of national services of common interest and contributing to a safe, inclusive and positive online environment		-6 800 000
DEC 025	09 04 53 01	1a	N	Completion of Competitiveness and Innovation Framework Programme — Information and Communication Technologies Policy Support Programme (ICT PSP) (2007 to 2013)		6 800 000
DEC 026	04 04 51	9	N	Completion of the European Globalisation Adjustment Fund (2007 to 2013)	911 934	
DEC 026	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-911 934	
DEC 027	11 03 01	2	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	710 000	710 000
DEC 027	40 02 41		Y	Differentiated appropriations	-710 000	-710 000
DEC 028	04 04 01	9	N	European Globalisation Adjustment Fund	12 704 605	
DEC 028	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-12 704 605	
DEC 030	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	20 000 000	20 000 000
DEC 030	40 02 42	9	Y	Emergency aid reserve	-20 000 000	-20 000 000
DEC 032	19 04 01	4	N	Improving the reliability of electoral processes, in particular by means of election observation missions		6 600 000
DEC 032	19 04 51	4	N	Completion of actions in the field of election observation missions (prior to 2014)		3 400 000
DEC 032	22 02 02 01	4	N	Support for political reforms and progressive alignment with and adoption, implementation and enforcement of the Union acquis		-420 000
DEC 032	22 02 02 02	4	N	Support for economic, social and territorial development		-420 000
DEC 032	22 02 03 01	4	N	Support for political reforms and progressive alignment		-9 160 000



Nr*	Article/ Item	H	R	Description	CA	PA
				with and adoption, implementation and enforcement of the Union acquis		
DEC 033	19 03 01 04	4	N	Other crisis management measures and operations		10 000 000
DEC 033	22 02 03 01	4	N	Support for political reforms and progressive alignment with and adoption, implementation and enforcement of the Union acquis		-10 000 000
DEC 034	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-1 501 200	
DEC 034	04 04 01	9	N	European Globalisation Adjustment Fund	1 501 200	
DEC 035	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-7 290 900	
DEC 035	04 04 01	9	N	European Globalisation Adjustment Fund	7 290 900	
DEC 036	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-1 426 800	
DEC 036	04 04 01	9	N	European Globalisation Adjustment Fund	1 426 800	
DEC 037	15 01 06 01	1a	N	Education, Audiovisual and Culture Executive Agency — Contribution from Erasmus+	-2 536 800	-2 536 800
DEC 037	15 02 01 01	1a	N	Promoting excellence and cooperation in the European education and training area and its relevance to the labour market	2 536 800	2 536 800
DEC 037	06 01 06 01	1a	N	Innovation and Networks Executive Agency — Contribution from Connecting Europe Facility (CEF)	-695 820	-695 820
DEC 037	06 02 01 01	1a	N	Removing bottlenecks and bridging missing links	695 820	
DEC 037	06 02 51	1a	N	Completion of trans-European networks programme		695 820
DEC 037	02 04 03 01	1a	N	Achieving a resource-efficient and climate change resilient economy and a sustainable supply of raw materials	2 896 650	
DEC 037	32 04 03 01	1a	N	Making the transition to a reliable, sustainable and competitive energy system	2 800 000	2 800 000
DEC 037	09 04 02 01	1a	N	Leadership in information and communications technology		2 896 650
DEC 037	08 01 06 03	1a	N	Executive Agency for Small and Medium-sized Enterprises — Contribution from Horizon 2020	-5 696 650	-5 696 650
DEC 037	08 01 05 01	1a	N	Expenditure related to officials and temporary staff implementing Research and Innovation programmes - Horizon 2020	-2 426 645	-2 426 645
DEC 037	08 01 05 11	1a	N	Expenditure related to officials and temporary staff implementing Research and Innovation programmes - Euratom programme	-2 440 387	-2 440 387
DEC 037	08 01 05 03	1a	N	Other management expenditure for Research and Innovation programmes - Horizon 2020	-18 820 590	-18 820 590
DEC 037	08 01 06 01	1a	N	European Research Council Executive Agency (ERCEA) - Contribution from Horizon 2020	-4 351 450	-4 351 450
DEC 037	08 02 01 01	1a	N	Strengthening frontier research in ERC -European Research Council	28 039 072	
DEC 037	08 02 51	1a	N	Completion of previous research framework programme - Seventh Framework Programme - EC indirect action (2007 to 2013)		28 039 072
DEC 037	08 01 06 02	1a	N	Research Executive Agency (REA) - Contribution from Horizon 2020	-6 665 039	-6 665 039
DEC 037	02 04 02 01	1a	N	Leadership in space	5 000 000	5 000 000
DEC 037	15 03 01 01	1a	N	Marie Skłodowska-Curie actions — Generating new skills and innovation	1 665 039	1 665 039
DEC 037	08 01 06 04	1a	N	Innovation and Networks Executive Agency - Contribution from Horizon 2020	-125 837	-125 837

Nr*	Article/ Item	H	R	Description	CA	PA
DEC 037	08 02 03 03	1a	N	Making the transition to a reliable, sustainable and competitive energy system	125 837	
DEC 037	32 04 51	1a	N	Completion of the Seventh Framework Programme (2007 to 2013)		125 837
DEC 037	05 01 05 02	1a	N	External personnel implementing Research and Innovation programmes - Horizon 2020	-122 560	-122 560
DEC 037	05 01 05 03	1a	N	Other management expenditure for Research and Innovation programmes - Horizon 2020	-350 579	-350 579
DEC 037	05 09 03 01	1a	N	Securing sufficient supplies of safe and high quality food and other bio-based products	473 139	473 139
DEC 038	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-918 000	
DEC 038	04 04 01	9	N	European Globalisation Adjustment Fund	918 000	
DEC 039	17 03 12 01	3	N	Union contribution to the European Medicines Agency (EMA)	-1 216 678	
DEC 039	33 03 04	3	N	European Body for the Enhancement of Judicial Cooperation (EUROJUST)	1 216 678	
DEC 040	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-1 890 000	
DEC 040	04 04 01	9	N	European Globalisation Adjustment Fund	1 890 000	
DEC 041	01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Economic and financial affairs' policy area	-415 845	-415 845
DEC 041	02 01 01	5	N	Expenditure related to officials and temporary staff in the 'Enterprise and industry' policy area	-424 226	-424 226
DEC 041	03 01 01	5	N	Expenditure related to officials and temporary staff in the 'Competition' policy area	-493 212	-493 212
DEC 041	04 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Employment, social affairs and inclusion' policy area	-384 898	-384 898
DEC 041	05 01 01	5	N	Expenditure related to officials and temporary staff in the 'Agriculture and rural development' policy area	-628 603	-628 603
DEC 041	06 01 01	5	N	Expenditure related to officials and temporary staff in the 'Mobility and transport' policy area	-263 691	-263 691
DEC 041	07 01 01	5	N	Expenditure related to officials and temporary staff in the 'Environment' policy area	-297 861	-297 861
DEC 041	08 01 01	5	N	Expenditure related to officials and temporary staff in the 'Research and innovation' policy area	-54 157	-54 157
DEC 041	09 01 01	5	N	Expenditure related to officials and temporary staff in the 'Communications networks, content and technology' policy area	-245 639	-245 639
DEC 041	11 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Maritime affairs and fisheries' policy area	-186 969	-186 969
DEC 041	12 01 01	5	N	Expenditure related to officials and temporary staff in the 'Internal market and services' policy area	-328 163	-328 163
DEC 041	13 01 01	5	N	Expenditure related to officials and temporary staff in the 'Regional and urban policy' policy area	-375 228	-375 228
DEC 041	14 01 01	5	N	Expenditure related to officials and temporary staff in the 'Taxation and customs union' policy area	-287 546	-287 546
DEC 041	15 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Education and culture' policy area	-320 426	-320 426
DEC 041	16 01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Communication' policy area	-411 332	-411 332
DEC 041	17 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Health and consumer protection' policy area	-494 501	-494 501
DEC 041	18 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Home affairs' policy area	-166 338	-166 338

Nr*	Article/ Item	H	R	Description	CA	PA
DEC 041	19 01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Service for Foreign Policy Instruments'	-50 933	-50 933
DEC 041	20 01 01 01	5	N	Expenditure related to officials and temporary staff of the Directorate-General for Trade	-306 887	-306 887
DEC 041	20 01 01 02	5	N	Expenditure related to officials and temporary staff of Union delegations	-843 852	-843 852
DEC 041	21 01 01 01	5	N	Expenditure related to officials and temporary staff in the Directorate-General for Development and Cooperation — EuropeAid	-468 067	-468 067
DEC 041	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	-3 296 296	-3 296 296
DEC 041	22 01 01 01	5	N	Expenditure related to officials and temporary staff of the Directorate-General for Enlargement	-137 326	-137 326
DEC 041	22 01 01 02	5	N	Expenditure related to officials and temporary staff of the Directorate-General for Enlargement in Union delegations	-309 852	-309 852
DEC 041	23 01 01	5	N	Expenditure related to officials and temporary staff in the 'Humanitarian aid and civil protection' policy area	-132 813	-132 813
DEC 041	25 01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Commission's policy coordination and legal advice' policy area	-904 544	-904 544
DEC 041	26 01 01	5	N	Expenditure related to officials and temporary staff in the 'Commission's administration' policy area	-664 063	-664 063
DEC 041	27 01 01	5	N	Expenditure related to officials and temporary staff in the 'Budget' policy area	-262 401	-262 401
DEC 041	28 01 01	5	N	Expenditure related to officials and temporary staff in the 'Audit' policy area	-63 827	-63 827
DEC 041	29 01 01	5	N	Expenditure related to officials and temporary staff in the 'Statistics' policy area	-406 174	-406 174
DEC 041	30 01 15 01	5	N	Pensions, invalidity allowances and severance grants	8 500 000	8 500 000
DEC 041	30 01 15 03	5	N	Weightings and adjustments to pensions and allowances	7 760 000	7 760 000
DEC 041	31 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Language services' policy area	-2 024 424	-2 024 424
DEC 041	32 01 01	5	N	Expenditure related to officials and temporary staff in the 'Energy' policy area	-306 242	-306 242
DEC 041	33 01 01	5	N	Expenditure related to officials and temporary staff in the 'Justice' policy area	-212 758	-212 758
DEC 041	34 01 01	5	N	Expenditure related to officials and temporary staff in the 'Climate action' policy area	-90 906	-90 906
DEC 042	16 03 02 03	3	N	Online and written information and communication tools	800 000	
DEC 042	17 03 12 01	3	N	Union contribution to the European Medicines Agency	-800 000	
DEC 043	40 02 41		Y	Differentiated appropriations	-9 200 000	-9 200 000
DEC 043	11 03 01	2	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	9 200 000	9 200 000
DEC 044	40 02 41		Y	Differentiated appropriations	-1 808 000	-1 808 000
DEC 044	11 03 01	2	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	1 808 000	1 808 000
DEC 045	40 02 41		Y	Differentiated appropriations	-396 305	-396 305
DEC 045	11 03 01	2	N	Establishing a governance framework for fishing activities carried out by Union fishing vessels in third country waters	396 305	396 305
DEC 046	40 02 43	9	Y	Reserve for the European Globalisation Adjustment	-25 937 813	

Nr*	Article/ Item	H	R	Description	CA	PA
				Fund		
DEC 046	04 04 51	9	N	Completion of the European Globalisation Adjustment Fund (2007 to 2013)	2 937 813	
DEC 047	40 02 42	9	Y	Emergency aid reserve	-17 000 000	-17 000 000
DEC 047	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid assistance	17 000 000	17 000 000
DEC 048	01 03 02	4	N	Macro-financial assistance	-21 700 000	
DEC 048	05 06 01	4	N	International agricultural agreements	-4 783 491	
DEC 048	13 05 63 02	4	N	Cross-border cooperation (CBC) — Contribution from Heading 4	-12 013 673	
DEC 048	17 03 13	4	N	International agreements and membership of international organisations in the field of public health and tobacco control	-93 516	
DEC 048	17 04 10	4	N	Contributions to international agreements and membership of international organisations in the fields of food safety, animal health, animal welfare and plant health	-57 217	
DEC 048	22 02 03 02	4	N	Support for economic, social and territorial development	40 000 000	
DEC 048	23 02 01	4	N	Delivery of rapid, effective and needs-based humanitarian aid and food aid	13 000 000	13 000 000
DEC 048	23 03 01 02	4	N	Disaster prevention and preparedness in third countries	-1 100 000	
DEC 048	23 03 02 02	4	N	Rapid and efficient emergency response interventions in the event of major disasters in third countries	-2 100 000	
DEC 048	34 02 04	4	N	Contribution to multilateral and international climate agreements	-74 969	
DEC 048	40 02 42	9	Y	Emergency aid reserve	-11 077 134	-13 000 000
DEC 049	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-1 259 610	
DEC 049	04 04 51	9	N	Completion of the European Globalisation Adjustment Fund (2007 to 2013)	1 259 610	
DEC 050	40 02 43	9	Y	Reserve for the European Globalisation Adjustment Fund	-6 444 000	
DEC 050	04 04 01	9	N	European Globalisation Adjustment Fund	6 444 000	
DEC 053	05 04 01 14	2	N	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	-1 254 728	-1 254 728
DEC 053	05 07 01 06	2	N	Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF	1 254 728	1 254 728
DEC 054	29 02 52	1a	N	Completion of the Programme for the Modernisation of European Enterprise and Trade Statistics (MEETS)		-181 750
DEC 054	26 02 01	1a	N	Procedures for awarding and advertising public supply, works and service contracts		-650 000
DEC 054	05 04 60 01	2	N	Promoting sustainable rural development, a more territorially and environmentally balanced, climate-friendly and innovative Union agricultural sector		-490 090 023
DEC 054	05 08 03	2	N	Restructuring of systems for agricultural surveys		-568 429
DEC 054	12 02 02	1a	N	Internal market governance tools		-500 000
DEC 054	12 02 77 02	1a	N	Pilot project — Capacity building of end-users and other non-industry stakeholders for Union policymaking in the area of financial services		-13 303
DEC 054	12 02 77 03	1a	N	Preparatory action — Single Market Forum		-200 000
DEC 054	12 03 01	1a	N	Standards in the fields of financial reporting and auditing		-380 000

Nr*	Article/ Item	H	R	Description	CA	PA
DEC 054	17 02 01	3	N	Safeguarding consumers' interest and improving their safety and information		-89 000
DEC 054	17 02 77 03	2	N	Pilot project — Your Europe Travel Application for mobile devices		-93 467
DEC 054	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		-50 000
DEC 054	17 03 51	3	N	Completion of public health programmes (SANCO)		-220 000
DEC 054	17 03 51	3	N	Completion of public health programmes (CHAFEA)		-1 408 000
DEC 054	17 03 77 05	2	N	Pilot project — Developing and implementing successful prevention strategies for type 2 diabetes		-300 000
DEC 054	17 03 77 14	2	N	Preparatory action — Healthy diet: early years and ageing population		-12 000
DEC 054	17 03 77 15	3	N	Preparatory action — European study on the burden and care of epilepsy		-615 000
DEC 054	09 03 03	1a	N	Promoting the interconnection and interoperability of national services of common interest and contributing to a safe, inclusive and positive online environment		-29 400
DEC 054	04 03 77 15	1a	N	Pilot project — Feasibility and added value of a European unemployment insurance or benefit scheme		-830 000
DEC 054	04 03 77 16	1a	N	Preparatory action — Micro credit to specifically combat youth unemployment		-900 000
DEC 054	15 04 01	3	N	Strengthening the financial capacity of the cultural and creative sectors, in particular for SMEs and organisations		-1 171 737
DEC 054	12 02 77 01	1a	N	Pilot project — Single Market Forum		-2 749
DEC 054	04 04 01	9	N	European Globalisation Adjustment Fund		-2 387 019
DEC 054	15 04 77 06	3	N	Preparatory action — Circulation of audiovisual works in a digital environment		-452 100
DEC 054	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		-294 467
DEC 054	15 04 51	3	N	Completion of programmes/actions in the field of culture and language		-550 000
DEC 054	18 02 07	3	N	European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice ('eu.LISA')		-4 170 000
DEC 054	18 02 08	3	N	Schengen Information System (SIS II)		-709 000
DEC 054	18 03 51	3	N	Completion of operations and programmes in the field of return, refugees and migration flows		7 130 000
DEC 054	09 02 01	1a	N	Definition and implementation of the Union's policy in the field of electronic communication		-100 000
DEC 054	09 02 77 03	3	N	Pilot project — European Centre for Press and Media Freedom		-38 018
DEC 054	23 03 01 01	3	N	Disaster prevention and preparedness within the Union		-195 000
DEC 054	23 03 02 01	3	N	Rapid and efficient emergency response interventions in the event of major disasters within the Union		-869 749
DEC 054	23 03 77 02	2	N	Preparatory action — Union rapid response capability		-121 534
DEC 054	11 06 12	2	N	Completion of European Fisheries Fund (EFF) — Convergence objective (2007 to 2013)		8 988 291
DEC 054	13 04 02	1b	N	Completion of Cohesion Fund (2007 to 2013)		564 331 797
DEC 054	04 05 51	4	N	Completion of actions (prior to 2014) — Instrument for Pre-Accession Assistance — Human resources development		-7 371 029

Nr*	Article/ Item	H	R	Description	CA	PA
DEC 054	13 05 02	4	N	Instrument for Pre-Accession Assistance (IPA) — Completion of regional development component (2007 to 2013)		-64 887 314
DEC 055	01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Economic and financial affairs' policy area	-140 845	-140 845
DEC 055	01 01 02 01	5	N	External personnel	-500 000	-500 000
DEC 055	01 01 02 11	5	N	Other management expenditure	-300 000	-300 000
DEC 055	02 01 01	5	N	Expenditure related to officials and temporary staff in the 'Enterprise and industry' policy area	-143 684	-143 684
DEC 055	02 01 02 01	5	N	External personnel	-500 000	-500 000
DEC 055	03 01 01	5	N	Expenditure related to officials and temporary staff in the 'Competition' policy area	-167 049	-167 049
DEC 055	03 01 02 01	5	N	External personnel	-500 000	-500 000
DEC 055	03 01 02 11	5	N	Other management expenditure	-410 000	-410 000
DEC 055	04 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Employment, social affairs and inclusion' policy area	-130 364	-130 364
DEC 055	04 01 02 01	5	N	External personnel	-500 000	-500 000
DEC 055	05 01 01	5	N	Expenditure related to officials and temporary staff in the 'Agriculture and rural development' policy area	-212 905	-212 905
DEC 055	05 01 02 01	5	N	External personnel	-100 000	-100 000
DEC 055	06 01 01	5	N	Expenditure related to officials and temporary staff in the 'Mobility and transport' policy area	-89 311	-89 311
DEC 055	06 01 02 01	5	N	External personnel	-200 000	-200 000
DEC 055	07 01 01	5	N	Expenditure related to officials and temporary staff in the 'Environment' policy area	-100 884	-100 884
DEC 055	08 01 01	5	N	Expenditure related to officials and temporary staff in the 'Research and innovation' policy area	-18 343	-18 343
DEC 055	09 01 01	5	N	Expenditure related to officials and temporary staff in the 'Communications networks, content and technology' policy area	-83 197	-83 197
DEC 055	11 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Maritime affairs and fisheries' policy area	-63 326	-63 326
DEC 055	12 01 01	5	N	Expenditure related to officials and temporary staff in the 'Internal market and services' policy area	-111 147	-111 147
DEC 055	12 01 02 01	5	N	External personnel	-500 000	-500 000
DEC 055	13 01 01	5	N	Expenditure related to officials and temporary staff in the 'Regional and urban policy' policy area	-127 088	-127 088
DEC 055	14 01 01	5	N	Expenditure related to officials and temporary staff in the 'Taxation and customs union' policy area	-97 391	-97 391
DEC 055	14 01 02 01	5	N	External personnel	-500 000	-500 000
DEC 055	15 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Education and culture' policy area	-108 527	-108 527
DEC 055	15 01 02 01	5	N	External personnel	-300 000	-300 000
DEC 055	15 01 02 11	5	N	Other management expenditure	-103 000	-103 000
DEC 055	16 01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Communication' policy area	-139 317	-139 317
DEC 055	17 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Health and consumer protection' policy area	-167 486	-167 486
DEC 055	17 01 02 01	5	N	External personnel	-500 000	-500 000
DEC 055	18 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Home affairs' policy area	-56 338	-56 338
DEC 055	18 01 02 01	5	N	External personnel	-100 000	-100 000

Nr*	Article/ Item	H	R	Description	CA	PA
DEC 055	19 01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Service for Foreign Policy Instruments'	-17 251	-17 251
DEC 055	19 01 02 02	5	N	External personnel of the 'Foreign policy instruments' policy area in Union delegations	-7 937	-7 937
DEC 055	19 01 02 12	5	N	Other management expenditure of the 'Foreign policy instruments' policy area in Union delegations	-809	-809
DEC 055	19 01 03 02	5	N	Buildings and related expenditure of the 'Foreign policy instruments' policy area in Union delegations	-19 386	-19 386
DEC 055	20 01 01 01	5	N	Expenditure related to officials and temporary staff of the Directorate-General for Trade	-103 941	-103 941
DEC 055	20 01 02 01	5	N	External personnel of the Directorate-General for Trade	-100 000	-100 000
DEC 055	20 01 02 02	5	N	External personnel of the Directorate-General for Trade in Union delegations	-212 698	-212 698
DEC 055	20 01 02 12	5	N	Other management expenditure of the Directorate-General for Trade in Union delegations	-42 453	-42 453
DEC 055	20 01 03 02	5	N	Buildings and related expenditure of the Directorate-General for Trade in Union delegations	-1 015 855	-1 015 855
DEC 055	21 01 01 01	5	N	Expenditure related to officials and temporary staff in the Directorate-General for Development and Cooperation — EuropeAid	-158 533	-158 533
DEC 055	21 01 02 02	5	N	External personnel of the Directorate-General for Development and Cooperation — EuropeAid in Union delegations	-46 032	-46 032
DEC 055	21 01 02 12	5	N	Other management expenditure of the Directorate-General for Development and Cooperation — EuropeAid in Union delegations	-85 717	-85 717
DEC 055	21 01 03 02	5	N	Buildings and related expenditure of the Directorate-General for Development and Cooperation — EuropeAid in Union delegations	-2 051 099	-2 051 099
DEC 055	22 01 01 01	5	N	Expenditure related to officials and temporary staff of the Directorate-General for Enlargement	-46 512	-46 512
DEC 055	22 01 02 02	5	N	External personnel of the Directorate-General for Enlargement in Union delegations	-33 333	-33 333
DEC 055	22 01 02 12	5	N	Other management expenditure of the Directorate-General for Enlargement in Union delegations	-11 017	-11 017
DEC 055	22 01 03 02	5	N	Buildings and related expenditure of the Directorate-General for Enlargement in Union delegations	-263 656	-263 656
DEC 055	23 01 01	5	N	Expenditure related to officials and temporary staff in the 'Humanitarian aid and civil protection' policy area	-44 983	-44 983
DEC 055	24 01 07	5	N	European Anti-fraud Office (OLAF)	-1 500 000	-1 500 000
DEC 055	25 01 01 01	5	N	Expenditure related to officials and temporary staff in the 'Commission's policy coordination and legal advice' policy area	-306 365	-306 365
DEC 055	25 01 01 03	5	N	Salaries, allowances and payments of Members of the institution	-570 000	-570 000
DEC 055	26 01 01	5	N	Expenditure related to officials and temporary staff in the 'Commission's administration' policy area	-224 915	-224 915
DEC 055	26 01 02 11	5	N	Other management expenditure	-300 000	-300 000
DEC 055	26 01 23 02	5	N	Acquisition and renting of buildings in Luxembourg	21 977 094	21 977 094
DEC 055	27 01 01	5	N	Expenditure related to officials and temporary staff in the 'Budget' policy area	-88 874	-88 874
DEC 055	27 01 02 09	5	N	External personnel — Non-decentralised management	-3 007 672	-3 007 672
DEC 055	27 01 02 19	5	N	Other management expenditure — Non-decentralised management	-3 012 430	-3 012 430
DEC 055	28 01 01	5	N	Expenditure related to officials and temporary staff in the	-21 618	-21 618

Nr*	Article/ Item	H	R	Description	CA	PA
				'Audit' policy area		
DEC 055	28 01 02 11	5	N	Other management expenditure	-184 000	-184 000
DEC 055	29 01 01	5	N	Expenditure related to officials and temporary staff in the 'Statistics' policy area	-137 570	-137 570
DEC 055	29 01 02 01	5	N	External personnel	-500 000	-500 000
DEC 055	31 01 01	5	N	Expenditure relating to officials and temporary staff in the 'Language services' policy area	-685 664	-685 664
DEC 055	32 01 01	5	N	Expenditure related to officials and temporary staff in the 'Energy' policy area	-103 723	-103 723
DEC 055	33 01 01	5	N	Expenditure related to officials and temporary staff in the 'Justice' policy area	-72 060	-72 060
DEC 055	34 01 01	5	N	Expenditure related to officials and temporary staff in the 'Climate action' policy area	-30 789	-30 789

(\*) The below indicated transfers were not carried out due to the following reasons and, therefore, they are not included in the list:

- DEC 29: Withdrawal by the European Commission without submission to the Budgetary Authority.
  - DEC 31 (Global Transfer): Rejection by the Budgetary Authority.
  - DEC 51: Cancellation by the European Commission without submission to the Budgetary Authority.
  - DEC 52: Withdrawal by the European Commission without submission to the Budgetary Authority.
- This transfer was replaced by DEC 55.



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

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 eighth list is published hereafter. It consists of the number of open recovery orders at 31 December 2013 by year of origin and amounts. The recovery orders between institutions are not reported.

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

(million EUR)

Year of Origin	Number of open recovery orders at 31.12.2014	Amount of the open balance of recovery orders at 31.12.2014
2014	1 506	6 043
2013	402	155
2012	262	1 014
2011	210	170
2010	149	631
2009	107	100
2008	111	37
2007	52	52
2006	40	14
2005	41	2
2004	31	30
2003	33	6
2002	25	2
2001	18	2
2000	10	2
<=2000	43	9
<b>TOTAL</b>	<b>3 040</b>	<b>8 269</b>

