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EU budget 2009 Financial Report

EU budget 2009 — Financial Report



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EU budget on the frontline against the economic crisis

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The year 2009 was marked by exceptional public finance intervention aimed at controlling the impact of the financial crisis and its broader economic fallout. On the budgetary front, the Commission acted resolutely, by implementing the first stages of the European economic recovery plan, which allowed the allocation of EUR 2 billion for a whole series of priority energy projects. Thanks to the European Globalisation Adjustment Fund, the European Union also contributed to alleviate the impact of individual plant closures in eight countries with support of EUR 52 million.

Action under the EU budget did not stop there. It fostered cohesion across the EU and the rights, opportunities and safety of European citizens. It also reinforced research and competitiveness in Europe and contributed to transmitting European values throughout the world. In total, the EUR 112.1 billion paid in 2009 via the EU budget had an impact on multiple aspects of the daily life of Europeans and of people living abroad.

The European Union also played a crucial role in coordinating Member States' actions to prop up the financial sector and to stimulate economic activity, whilst upholding the fundamental elements of the European regulatory framework, without which cooperation can turn into harmful national competition. It also put forward tangible and far-reaching proposals to modernise the financial sector and its oversight.

This report covers the budget implementation of the last year of the term of office of the previous Commission. For the first time it endeavours to chart the progress made by the EU in the third year of the current multiannual financial programming period in achieving the objectives it has set. It also identifies the challenges ahead in terms of budget payments needed in the current and coming year, in order to achieve such objectives (see Table in Annex 2 a).

With these innovations we expect to give a better picture of the EU budgetary resources used and of those needed for the coming year, in order to respect the EU's commitments and its values.

The report presents, as in the past, a detailed overview of the flow of funds to individual Member States. It also provides information on the implementation of the EU's principles of economic, social and territorial cohesion, as well as of solidarity among its Member States, as expressed in Article 3 of the Treaty on European Union.

I hope that the new presentation of this report is useful and that you will find it both instructive and valuable.

Janusz Lewandowski
Commissioner
for Financial Programming and Budget



Introduction

The year 2009 was extremely active from a budgetary point of view. Obviously, the financial and economic crisis played a dominant role in shaping the course of events, to which the Commission reacted by exploiting to the full the flexibility offered by existing EU budget rules.

The EU budget's main contribution came in the form of an ambitious programme under the **European economic recovery plan (EERP)**, agreed in late 2008 to help Member States overcome the risks of prolonged recession. The renewed flare-up in the tense commercial relations between Ukraine and Russia and the resulting sudden drop in gas deliveries in several EU Member States in the winter of 2009 provided a stark backdrop by confirming the need for a more integrated gas supply grid within the EU, shaping the proposals. The Commission effectively mobilised almost EUR 4 billion to support high-priority energy interconnection projects across the EU, and a further EUR 1 billion for broadband Internet access and other projects in rural areas. This was achieved through an amending budget to the 2009 budget, and budget proposals for 2010.

Other initiatives were taken to boost the EU's defences. For example, the Commission adopted a package of changes to the rules to speed up the payment of Structural Funds to Member States. The overall objective is in fact threefold: to accelerate the implementation of major projects by accepting payment claims before a project has been formally approved by the Commission; to simplify eligibility rules to allow flat-rate reimbursements for certain overheads (e.g. shared cleaning and security services in business parks); and to simplify the treatment of advances paid to beneficiaries in the form of state aids — in practice, this means that 100 % of the aid could be paid to beneficiaries in advance, while respecting other conditions. At the same time, the time limits for making payments to projects were more than halved, from 45 to less than 20 days for initial pre-financing payments and to less than 30 days for other payments (compared with 60 days and more under the old rules).

Furthermore, Member States continue to use the European Globalisation Adjustment Fund (EGF), which helps workers made redundant by sudden changes in economic and trade patterns retrain and find another job. In 2009, 10 proposals worth EUR 52 million in eight countries were adopted by the budgetary authority, compared with eight proposals worth EUR 49 million in five countries in 2008. Four of the proposals adopted, in three countries, received a total of EUR 12 million in 2009. The EU funding rate was increased from 50 % to 65 % and the eligibility threshold for applications was lowered from 1 000 to 500 redundant workers by company, thus expanding the scope of the fund.

The **European economic recovery plan (EERP)** is the EU's central short- and medium-term anti-crisis tool. The plan was proposed by the European Commission and endorsed by the European Council on 12 December 2008. It aims to provide a stimulus of around EUR 200 billion, which is equivalent to about 1.5 % of the EU's GDP, and to streamline investment in clearly predefined domains.

The EU budget contributes EUR 5 billion to the EERP, or 0.3 % of GDP, focusing on forward-looking issues like energy security and improved, high-speed Internet access. Section I of this report provides details of the activities in various areas (energy, infrastructure, broadband for rural areas, etc.).

The EERP is expected to add about three quarters of a percentage point to real GDP growth in 2009 and about one third of a percentage point in 2010.

Climate change — Strong EU commitments despite Copenhagen conference setback

Looming on the horizon unless we act is another, more devastating, crisis, linked to the consequences of climate change. The European Union is a front-runner in proposing solutions, and shows unparalleled commitment to adapting the underlying structure of its economy and that of developing countries, both in terms of policy shifts and in terms of the financial means to achieve these changes. In December 2008 it adopted a strategy based on three major goals to be met by 2020: (1) EU greenhouse gas emissions to be reduced to at least 20 % below 1990 levels; (2) 20 % of EU energy consumption to come from renewable resources; and (3) primary energy use to be reduced by 20 % compared with projected levels by improving energy efficiency.

The Copenhagen accord provides for fast-start support to developing countries approaching USD 30 billion for the period 2010–12, with balanced allocation between mitigation and adaptation. In order to contribute substantially to the above indicated amount and conscious that acting on its own is not enough and that its partners need to be encouraged and supported, the EU adopted ambitious proposals for annual aid of EUR 2.4 billion from 2010 to 2012, of which EUR 150 million should be financed through the EU budget.

Lisbon Treaty — A more democratic EU budget

The ratification of the Lisbon Treaty and its entry into force on 1 December 2009 enables the European Union of 27 Member States to function better and more smoothly. The Treaty has a major impact on the EU budget. First, it finally puts the European Parliament on an equal footing with the Council of the European Union when it comes to approving the annual budget. Second, it simplifies the procedure by reducing the number of readings from two to one for each institution. Third, it makes the multiannual financial framework part of EU law, thus making budget planning more secure. Although seemingly technical, these changes will most certainly have a profound and positive impact on the shape of budget debates in years to come.

Preparing new budget rules for a changing world

In October, the Commission launched a two-month public consultation on the financial rules underpinning the EU budget. This consultation met with considerable interest, prompting 292 contributions from citizens, organisations and public authorities, on such issues as simplifying project selection procedures, co-financing, guarantees, etc. The consultation provided the Commission with useful feedback from stakeholders that will help it shape reform proposals to be presented by the end of May 2010.

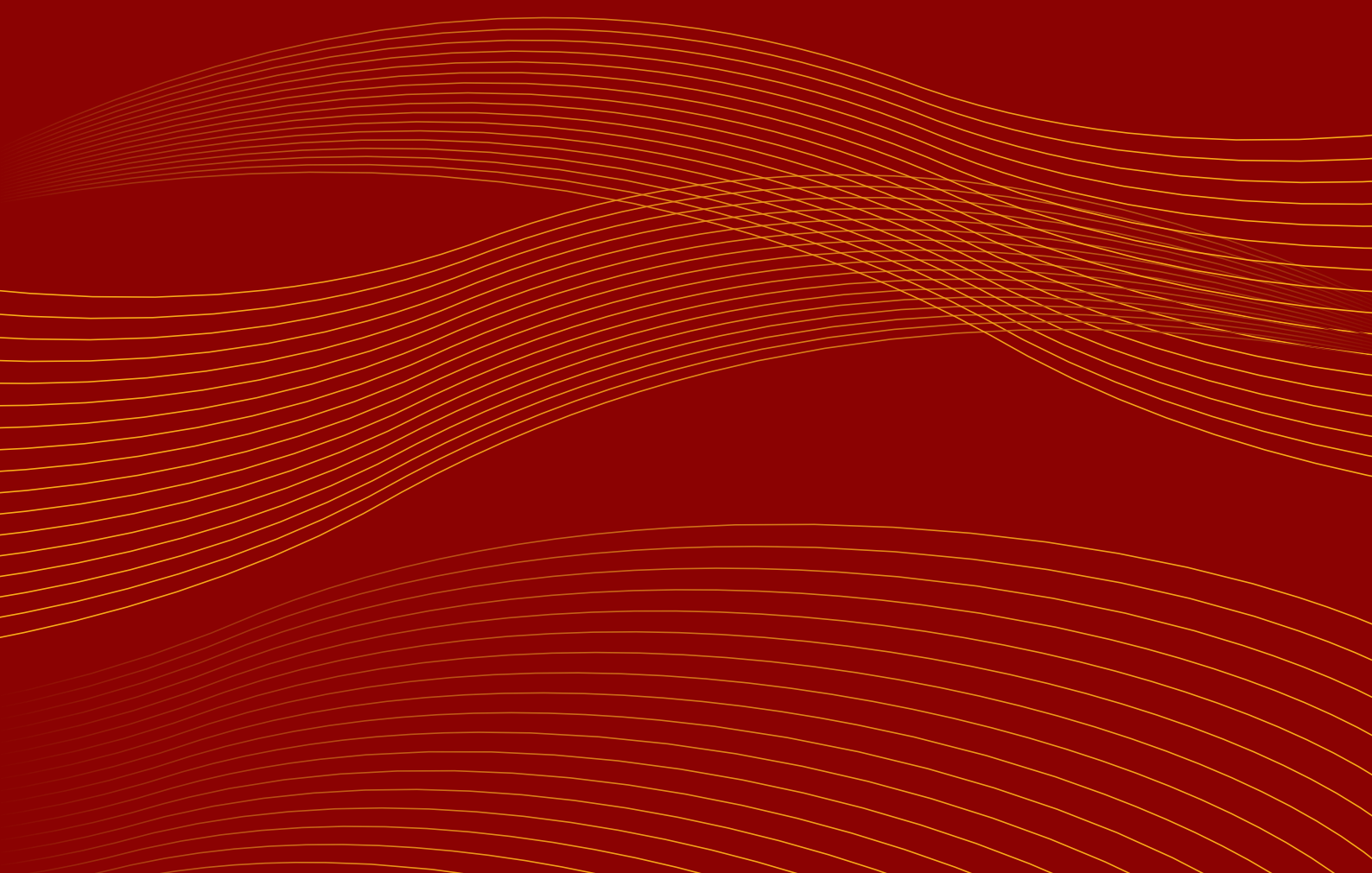
Effective management of the EU budget

The Commission continued its vigorous efforts to modernise the management of EU funds. For the second year running, the Court of Auditors gave the Commission a clean bill of health on its accounts, and signalled continued progress on payments to projects. As last year, most policy areas were affected by less than 5 % of error, with direct aid to farmers under 2 %. Since 1999, the percentage of areas affected by more than 5 % of error has been reduced from more than 90 % to around 30 %. They mainly concern cohesion policy and rural development.



Section I

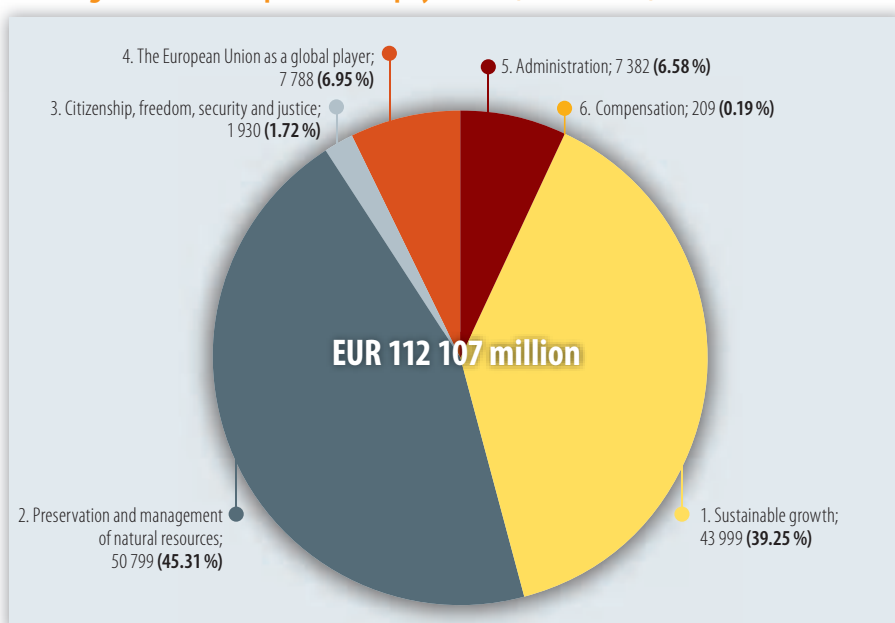
EXPENDITURE



Section I — Expenditure

Section I presents expenditure incurred by the EU budget in 2009. It provides a description of the expenditure for the main programmes under each heading of the 2007–13 financial framework, as well as data on the allocation of expenditure by Member State. Both presentations are based on voted payment appropriations granted by budgetary authority in 2009, implemented in 2009, and excluding earmarked appropriations ⁽¹⁾ (except for EFTA appropriations in the case of the allocation of expenditure by Member State). The details of its methodology are explained in the table on financial data structure introduced below.

EU budget 2009 — Implemented payments (million EUR)



Allocation of 2009 EU expenditure by Member State

Scope and limits of the allocation exercise

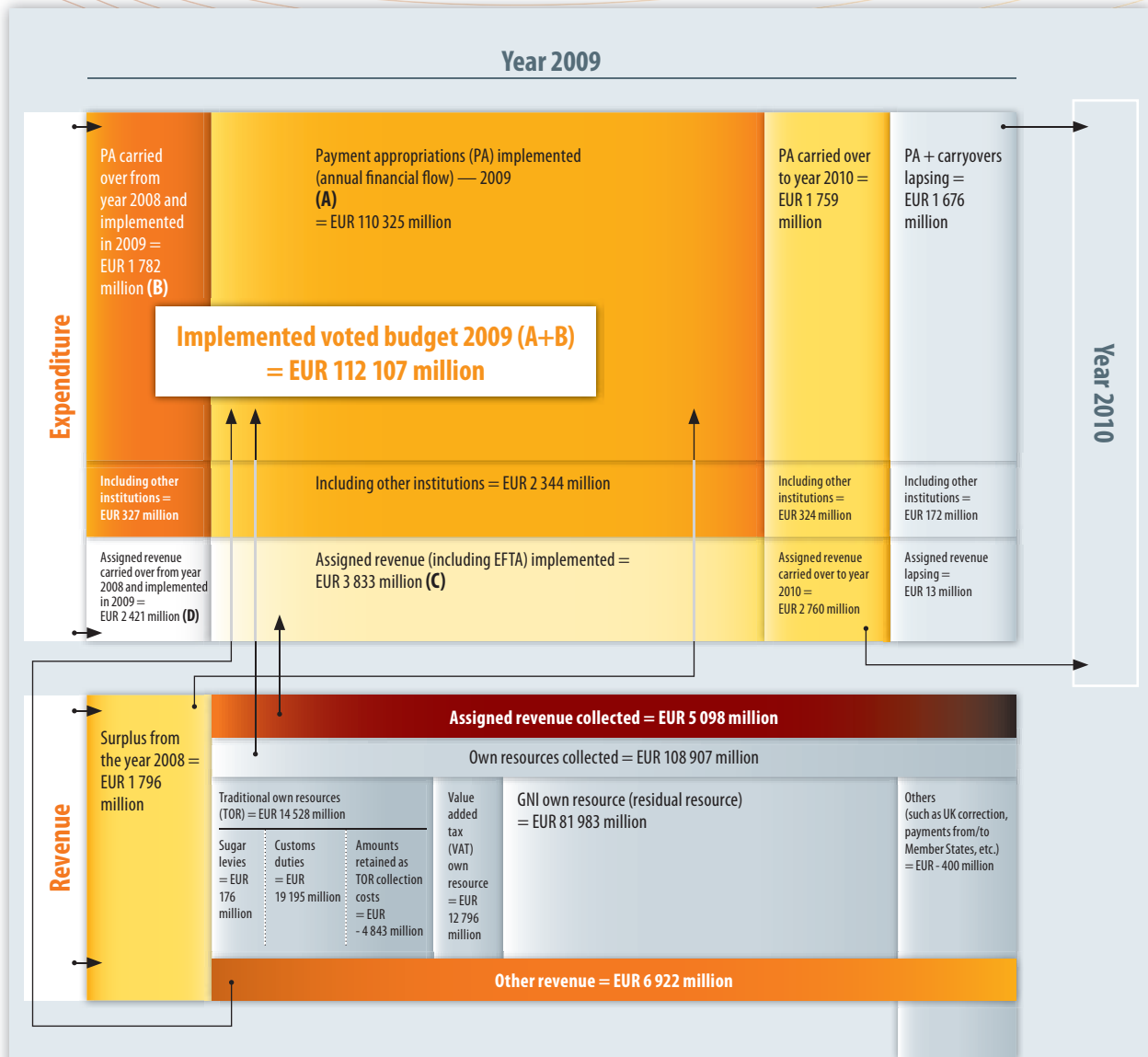
Allocating expenditure to Member States is merely an accounting exercise that gives a very limited view of the benefits that each Member State derives from the Union. The Commission has stressed this point on many occasions ⁽²⁾.

This accounting allocation, among other drawbacks, is non-exhaustive and gives no indication of many of the other benefits gained from EU policies such as those relating to the internal market and economic integration, not to mention political stability and security (see notes at the end of Section I and in the tables annexed for further details on the methodology used for the allocation of expenditure). In 2009, EUR 102 821.2 million (i.e. 86.9 % of the total implemented EU expenditure including EFTA contribution and earmarked revenue) was allocated to Member States.

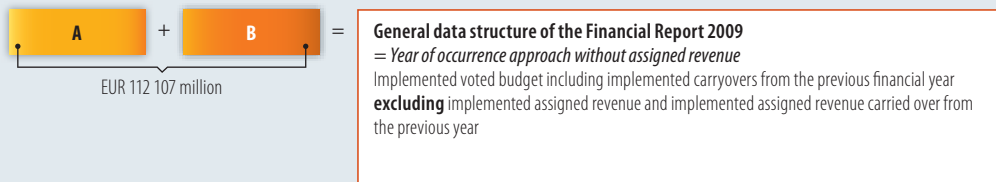
⁽¹⁾ Further details on the implementation of assigned revenue can be found online (http://ec.europa.eu/budget/documents/2009_en.htm).

⁽²⁾ A full statement on this policy and its rationale was made in Chapter 2 of the 1998 Commission report 'Financing of the European Union' and in 'Budget contributions, EU expenditure, budgetary balances and relative prosperity of the Member States', paper presented by the Commission to the Ecofin Council of 13 October 1997. The Presidency conclusions of the Berlin European Council of 24 and 25 March 1999 endorse this principle: '[...] it is recognised that the full benefits of Union membership cannot be measured solely in budgetary terms' (point 68 of the Presidency conclusions).

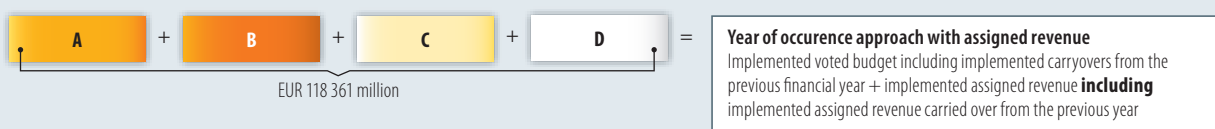
Financial data structure of the European Union budget



Implementation of voted appropriations can be looked at from different perspectives depending on the emphasis one puts on the final information passed:



The following financial data structure is important for understanding the methodological approach of the summary table on pp. 56 and 57.



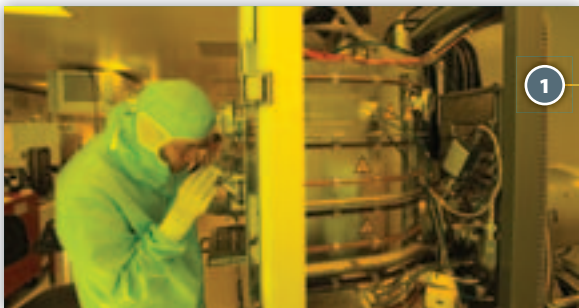
Sustainable growth • Heading 1

Heading 1a — Competitiveness for growth and employment

Competitiveness is the key objective of the renewed Lisbon strategy on growth and jobs. The main area of expenditure is research and development (R & D), followed by trans-European networks (TENs), lifelong learning, and the 'Competitiveness and innovation' programme (CIP).

Highlights

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1

Over EUR 6 billion was spent on R & D under the sixth and seventh framework programmes.

EUR 2.9 billion worth of CIP-leveraged investments and loans were made available to SMEs.

2



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3

Over 293 000 education grants were awarded to students or teachers.

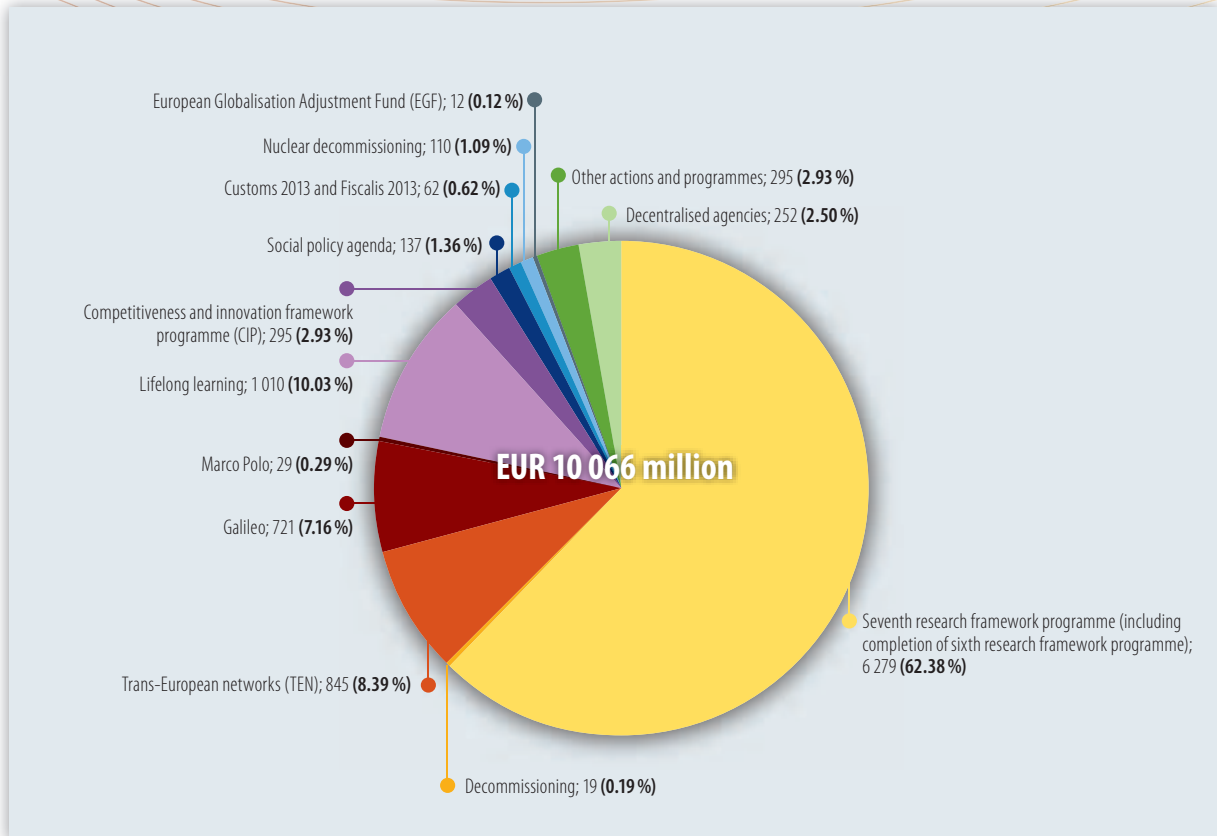
Lithuania received the largest share of its GNI: 0.40 %, of which 0.31 % was for decommissioning its Ignalina nuclear plant.

4

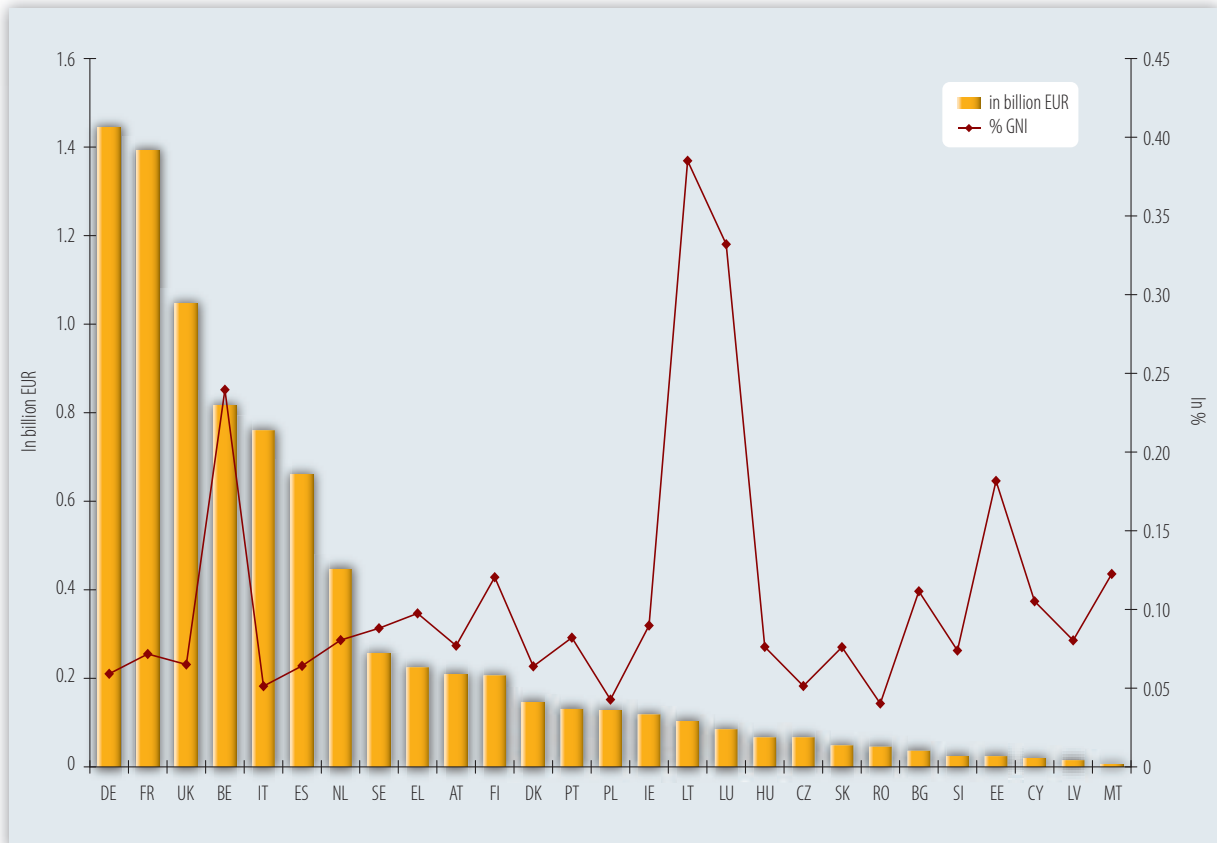


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Heading 1a — Implemented payments (million EUR)



Heading 1a — Expenditure by Member State



Framework programmes for research and technological development

The framework programmes for research and technological development cover all research-related EU initiatives under one roof, playing a crucial role in achieving the goals of growth, competitiveness and employment.

In 2009, spending covered both the final implementation phase of the sixth framework programme (FP6) and the third year of the seventh framework programme (FP7).

FP6: 2002–06 budget: EUR 18.1 billion

Objectives

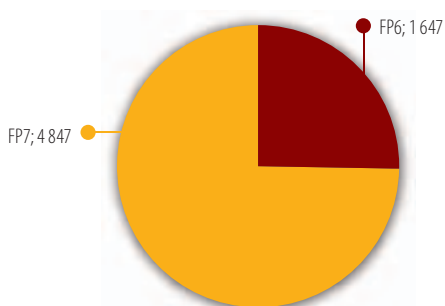
1. Focus and integrate European research — with a focus on SMEs — and international cooperation.
2. Structure the European research area (ERA) — to improve European research.
3. Strengthen the foundations of the ERA — intended to stimulate coherent development of research and innovation policy in Europe by supporting programme coordination and joint actions.

FP7: 2007–13 budget: EUR 54.5 billion

Objectives

1. Gain leadership in key scientific and technology areas.
2. Stimulate the creativity and excellence of European research.
3. Develop and strengthen the human potential of European research.
4. Enhance research and innovation capacity throughout Europe.

Breakdown of 2009 expenditure between FP6 and FP7 (million EUR)



Research is fundamental to the **European economic recovery plan (EERP)** adopted in 2009. In this context, three initiatives have been adopted that will be partially financed by the seventh framework programme: the **'Factories of the future'** public-private partnership (EUR 80 million), the **'Energy-efficient buildings'** public-private partnership (EUR 40 million) and the **'Green cars'** public-private initiative (EUR 10 million).

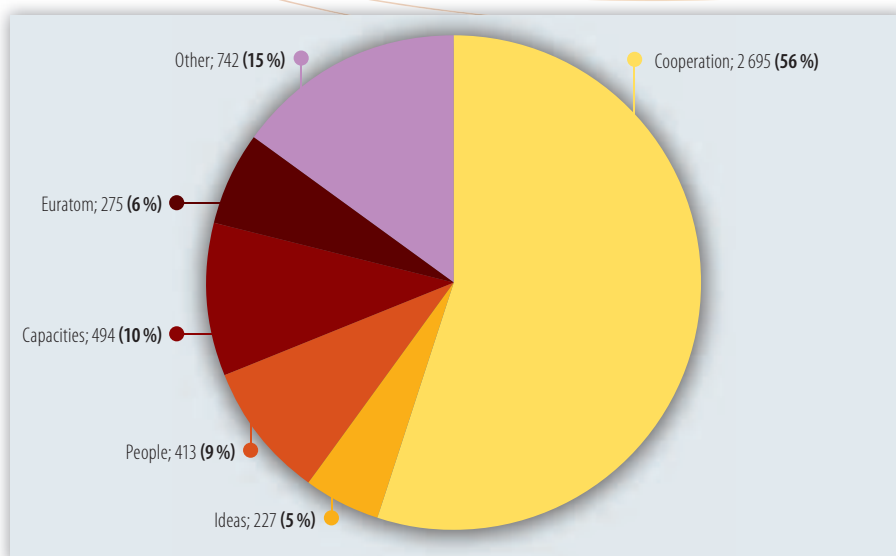
Examples from FP6

The **'Tunconstruct'** project allows better prediction of ground reaction to excavation and optimal equipment performance under changing geological conditions. This research is going to reduce construction time and the cost of underground infrastructure. It has led to eight patents and several prototypes. The total EU contribution is EUR 14 million.

The **'Promemoria — from cell-cell recognition to memory formation'** project, completed in 2009, analysed and tested the role of neuronal molecules in learning and memory with the aim of developing compounds with a beneficial effect on diseases involving memory problems, such as Alzheimer's disease. The project resulted in 31 patents being filed, of which 18 have been published. The knowledge acquired led to the creation of two new pharma/biotech companies that develop compounds for the treatment of inflammation, neurodegenerative diseases and cancer. The total EU contribution was EUR 9.7 million.

FP7 activities are organised around themes.

FP7 — Implementation 2009 by themes (million EUR)



‘Cooperation’ provides support to international cooperation projects across the EU and beyond. Research will be supported and strengthened to address European social, economic, environmental, public health and industrial challenges.

‘Saturn’ project on the effects of antibiotics

Through a multidisciplinary approach, the project will improve knowledge of the effects of the various antibiotic classes, paving the way for better treatment decisions and minimising antibiotic resistance. The EU contribution is EUR 8.4 million.

‘Cooperation’ objectives to be met by 2013	‘Cooperation’ — Subdomains					
	Health	Food, agriculture and fisheries, and biotechnology	Nanosciences, nanotechnologies, materials and new production technologies	Energy	Environment (including climate change)	Transport (including aeronautics)
% of projects showing evidence that they will produce significant scientific, technical, commercial or social impacts	90	80	80	60	90	80
% of industrial participation in the projects	18	N/A	40	40	N/A	20
SME share	15	15	15	15	15	15
% of projects which generate one or more patent applications	N/A	40–50	40–50	30	15	10
Number of patent applications (per four projects)	1	N/A	N/A	N/A	N/A	N/A
% of projects with one or more publications in peer-reviewed journals	N/A	55	N/A	55	90	20
Number of publications in peer-reviewed journals (per completed project)	4	N/A	5	N/A	N/A	N/A

N/A: not applicable

'Ideas' finances top researchers and their teams to push the boundaries of knowledge. It is run by the European Research Council (ERC).

Grants to researchers signed in 2009:

- ERC starting independent researcher grants: **216 grants**;
- ERC advanced investigator grants: **163 grants**.

These first ERC-supported projects are still in the early stages but some high-impact scientific results have already been obtained.

'Fuel-Path' on efficient biofuel production

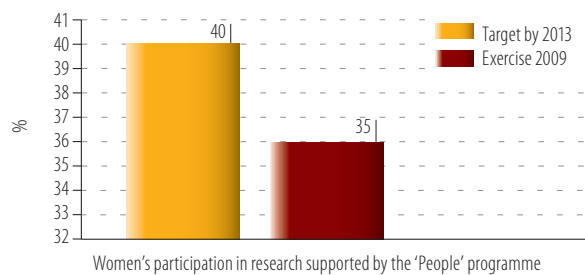
This project studies the initial degradation of plant cell walls into sugars that can be fermented, a process known as saccharification. The research also deals with the development of innovative biotechnological solutions to speed up the process. It will improve biofuel production from plants and help ensure at least 14 % of bio-energy in the EU's energy mix by 2020. The EU contribution is EUR 2.1 million.

'People' targets the EU's capacity to attract and retain highly trained and qualified researchers.

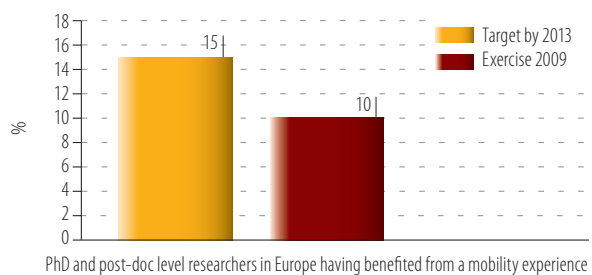
'SoMoPro' supports research in Moravia (Czech Republic)

This project supports the 'South Moravian programme for distinguished researchers', a transnational mobility scheme. It aims to make the region more attractive to international researchers and to increase international exchange and cooperation on research and innovation. The EU contribution is EUR 1.5 million.

'People' — Women's participation in research actions supported by the EU in 2009



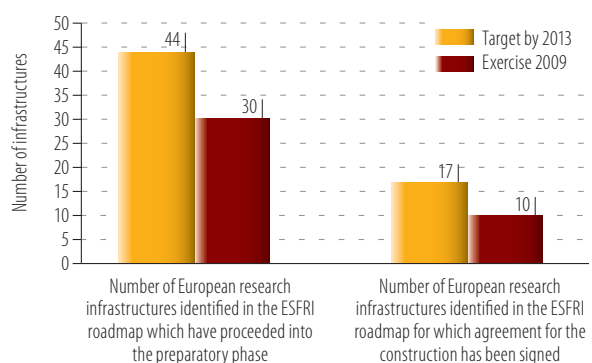
'People' — Researcher mobility experience supported by the EU in 2009



'Capacities' optimises the use and development of research infrastructure based on the European Strategy Forum on Research Infrastructures (ESFRI), while enhancing the innovative capacity of SMEs to benefit from research. The total budget spent by SMEs on research through FP7 financial aid was EUR 128 million in 2009, with an overall target of EUR 1.3 billion by 2013.

FAIR (International Facility for Anti-Proton and Ion Research) is currently under construction in Darmstadt (Germany). A memorandum of understanding has been signed by 15 countries.

'Capacities' — European Strategy Forum on Research Infrastructures (ESFRI)



The **European Atomic Energy Community (Euratom)** adopts a separate framework programme for nuclear research and training activities divided into two specific programmes ('Fusion' and 'Nuclear fission'), on the one hand, and the activities of the Joint Research Centre (JRC), on the other.

'Fusion' example

The **European High Performance Computer For Fusion (HPC-FF)** is a powerful supercomputer that will enable researchers to study very complex physics phenomena in a fusion reactor. This is a crucial step in ensuring the success of the international fusion facility ITER (the international thermonuclear experimental reactor). The EU contribution is EUR 7.4 million.

'Nuclear fission' example

The **'DoReMi'** interdisciplinary project brings experts together in a network of excellence to promote the integration of European research on radiation, determine possible harmful effects on health and thus protect the public more efficiently. The EU contribution is EUR 13 million.

ITER

ITER (the international thermonuclear experimental reactor) plays a major role within the Euratom framework programme. With EUR 103 million in 2009, ITER represents almost one quarter of the total Euratom expenditure. It is being built and will be jointly operated by seven partners: Euratom, China, India, Japan, Russia, South Korea and the USA. The ITER prototype power plant will demonstrate the production of large-scale electrical power by means of fusion technology.

By 2009:

- 100 % site levelling was completed (temporary office building handed over);
- nine procurement arrangements were signed between ITER and the joint EU undertaking 'Fusion for energy';
- around 2 000 scientific articles were published by European fusion research laboratories;
- 14 projects for the training of 70 researchers and engineers, and 20 individual two-year fusion researcher fellowships, were launched.

European joint undertaking for ITER — Implementation 2007–09

	2007	2008	2009
Payments in million EUR	0	96	103

Competitiveness and innovation framework programme

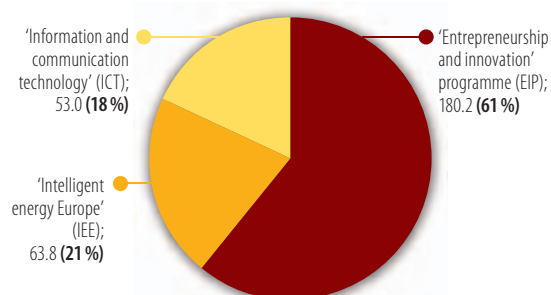
The competitiveness and innovation framework programme (CIP) supports innovation activities, provides better access to finance and delivers business support services in the regions, with small and medium-sized enterprises (SMEs) as its main target. It encourages better take-up and use of information and communication technologies (ICTs). At the same time, it also promotes increased use of renewable energies and energy efficiency.

The CIP is divided into three operational programmes:

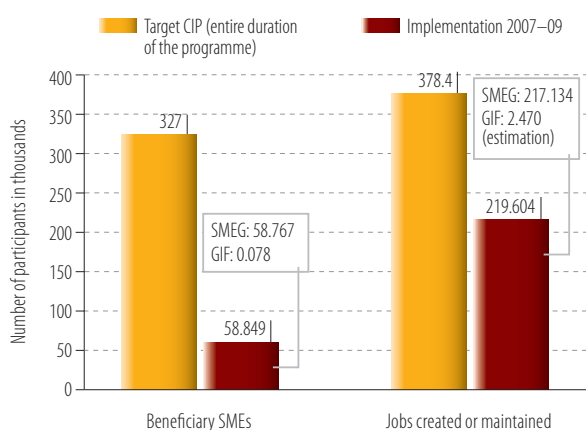
- **entrepreneurship and innovation programme (EIP)**, covering support for SME access to finance and investment in innovation activities through the European Investment Fund (EIF);
- **intelligent energy Europe (IEE) programme**, financing action on energy efficiency, renewable energy resources, diversification of fuels and energy efficiency in transport;
- **information and communication technology (ICT) policy support programme.**

In 2009, more than 34 266 SMEs received financial support under the EIP, and the total investment/loan volume leveraged by SMEs from the EU budget was EUR 2.9 billion.

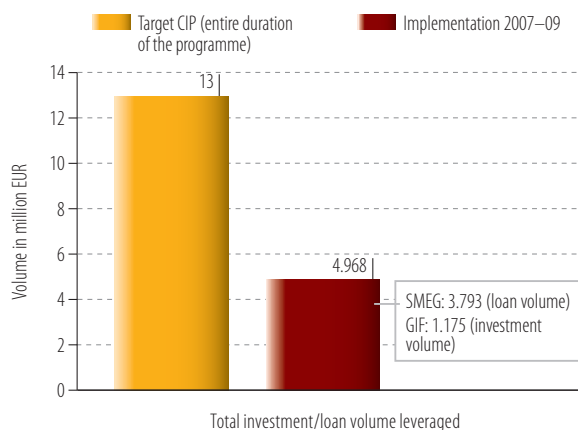
Competitiveness and innovation framework programme — Amounts implemented by policy area (million EUR)



CIP — Financial instruments for SMEs — Beneficiaries and jobs created 2007–09



CIP — Financial instruments for SMEs — Volume leveraged 2007–09



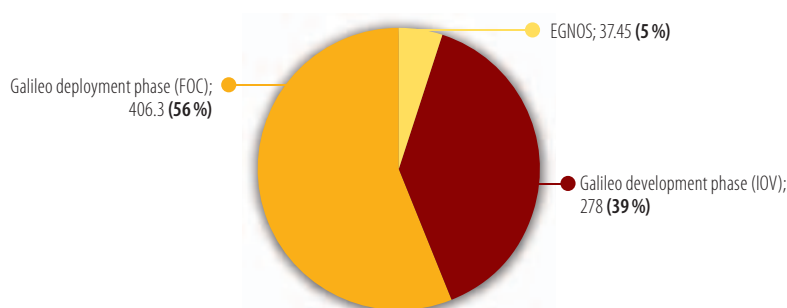
Galileo

Galileo is Europe's initiative for a state-of-the-art global navigation satellite system, providing a highly accurate, global positioning service under civilian control. While providing autonomous navigation and positioning services, Galileo will at the same time be interoperable with the US GPS satellite navigation system.

In 2009, Galileo saw significant progress, in particular through a delegation agreement with the European Space Agency (ESA). This led to the preparation of contract awards for the first three — out of six — work packages required to bring Galileo to full operational capability, totalling EUR 1.050 million, and a second payment to ESA for EUR 411 million. The contracts are for the first order of satellites, the associated launch services and the system support services. Meanwhile, the two test satellites GIOVE-A and -B continued to operate as in-orbit technology test-beds.

The Commission also took charge of EGNOS, Europe’s satellite-based augmentation system (SBAS), which renders US GPS signals more precise over Europe and will provide integrity messages that make it particularly useful to aviation and other safety-critical applications. Under a long-term service provision contract, the Commission officially launched the EGNOS open signal on 1 October 2009.

GNSS programme — Amounts paid by subprogramme in 2009 (million EUR)



Trans-European networks’ programme

The trans-European networks’ programme (TEN) comprises two distinct domains: transport (TEN-T) and energy (TEN-E). Together, they support the linking of regions and national transport and energy networks through modern and efficient infrastructure.

TEN-T accounts for by far the bulk of the expenditure, with funding for TEN-E mainly focused on feasibility and other studies critical for the preparatory phases of the projects and on coordination of projects of European interest.

However, under the European economic recovery plan 2009–10 (EERP), 47 TEN-E-type gas and electricity infrastructure projects are to be supported, receiving up to EUR 2.365 million. These projects include the following areas.

Electricity interconnections	EUR 915 000 000
Gas interconnections	EUR 1 255 000 000
Gas reverse flow projects	EUR 80 000 000
Liquefied natural gas	EUR 80 000 000
Gas storage facilities	EUR 35 000 000

Trans-European energy network projects in the EERP

Project name	Max. EU contribution under ^(*) the EERP regulation (million EUR)
EEPR — Electricity infrastructure	
Estlink-2 (EE, FI)	100
Interconnection Sweden–Baltic states, and strengthening of the grid in Baltic states (SE, LV, LT)	175
Halle/Saale — Schweinfurt line (DE)	100
Wien–Győr (AT, HU)	20
Portugal–Spain interconnection reinforcement (PT)	50
Interconnection France–Spain (Baixas, FR–Sta Llogaia, ES)	225
New 380 kV AC submarine cable between Sicily and continental Italy (Sorgente–Rizziconi)	110
500 MW Ireland/Wales interconnector (Meath–Deeside) (IE, UK)	110
Electricity interconnection Malta–Italy	20
Reinforcement of the electricity network in Malta	5
EEPR — Gas infrastructure	
Nabucco pipeline	200
Turkey–Greece–Italy gas pipeline (ITGI/Poseidon)	100
Baltic pipe (PL, DK, SE)	150
Liquefied natural gas terminal at Polish coast at port of Swinoujscie — located close to the German–Polish border	80
Slovakia–Hungary Interconnector (Veľký Krtíš–Vecses)	30
Gas transmission system in Slovenia between the Austrian border to Ljubljana (excluding the section Rogatec–Kidricevo)	40
Interconnection Bulgaria–Greece (Stara Zagora–Dimitrovgrad–Komotini)	45
Romania–Hungary gas interconnector	30
Expansion of gas storage capacity in Czech Republic	35
Infrastructure and equipment to permit reverse gas flow in the event of short-term supply disruption	80
Slovakia–Hungary interconnection	20
Hungary–Croatia interconnection (Hungarian section)	20
Bulgaria–Romania interconnection	10
Reinforcement of French gas network on the Africa–Spain–France axis	200
GALSI (Gazoduc Algeria–Italy) (Italian section)	120
Gas interconnection western axis Larrau branch	45
Germany–Belgium–UK pipeline (Belgian section)	35
France–Belgium connection	200
LNG terminal in Cyprus, Vassilikos Energy Center	10
Grand total	2 365

(*) The Commission awarding decision on EEPR support for gas and electricity infrastructure was adopted on 4 March 2010.

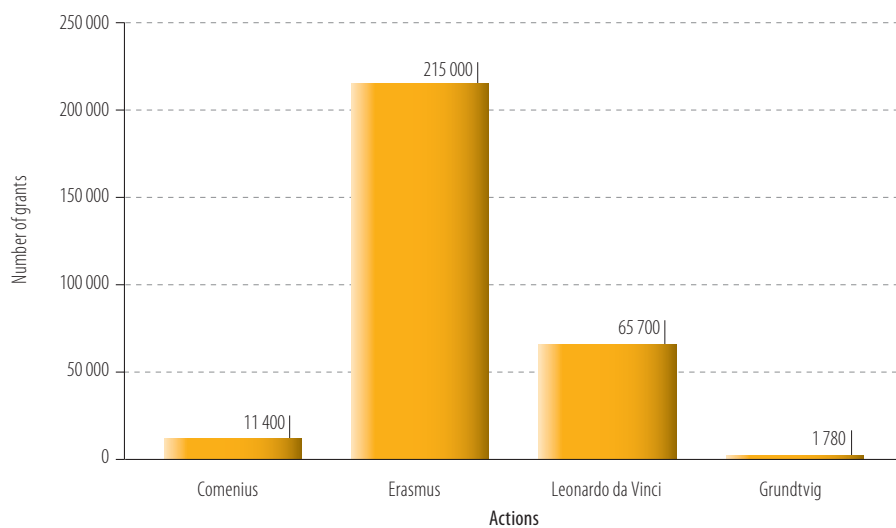
The 30 priority trans-European transport network projects

Priority project code	Priority project name	Number of projects	Sum of total eligible costs (million EUR)	Total current EU contribution (million EUR)
PP10	Malpensa (2001)		finalised	
PP11	Øresund fixed link (2000)		finalised	
PP14	West coast main line (2007)		finalised	
PP01	Railway axis Berlin–Verona/Milano–Bologna–Napoli–Messina–Palermo	7	5 113.0	971.0
PP02	High-speed railway axis Paris–Brussels–Köln–Amsterdam–London	3	475.0	35.5
PP03	High-speed railway axis of south-west Europe	22	5 228.0	727.3
PP04	High-speed railway axis east	1	150.6	10.0
PP05	Betuwe line (2007)	1	99.4	19.8
PP06	Railway axis Lyon–Trieste–Divaca–Ljubljana–Budapest–Ukrainian border	10	2 558.3	826.2
PP07	Motorway axis Igoumenitsa/Patra–Athina–Sofia–Budapest	2	6.9	3.4
PP08	Multimodal axis Portugal/Spain–rest of Europe	2	269.7	29.9
PP09	Railway axis Cork–Dublin–Belfast–Stranraer (2001)	1	20.0	10.0
PP12	Nordic triangle railway/road axis	13	1 697.4	189.4
PP13	UK/Ireland/Benelux road axis (2010)	3	1 475.8	94.5
PP15	Galileo (2008)	1	1 222.9	190.0
PP16	Freight railway axis Sines–Madrid–Paris	1	10.0	5.0
PP17	Railway axis Paris–Strasbourg–Stuttgart–Vienna–Bratislava	12	3 702.8	530.6
PP18	Rhine–Meuse–Main–Danube inland waterway axis	9	888.9	190.9
PP19	High-speed rail interoperability on the Iberian peninsula	4	1 351.4	306.2
PP20	Fehmarn Belt railway axis	4	1 344.5	374.2
PP21	Motorways of the sea	4	188.3	37.8
PP22	Railway axis Athina–Sofia–Budapest–Vienna–Prague–Nürnberg/Dresden	8	79.4	39.7
PP23	Railway axis Gdansk–Warszawa–Brno/Bratislava/Vienna	3	16.1	8.0
PP24	Railway axis Lyon/Genova–Basel–Duisburg–Rotterdam/Antwerpen	9	3 873.2	450.9
PP25	Motorway axis Gdansk–Brno/Bratislava–Vienna	2	12.1	6.0
PP26	Railway/road axis Ireland/UK/continental Europe	1	46.1	9.2
PP27	'Rail Baltica' axis Warsaw–Kaunas–Riga–Tallinn–Helsinki	6	442.2	124.0
PP28	'Eurocaprail' on the Brussels–Luxembourg–Strasbourg railway axis	2	1 068.0	57.1
PP29	Railway axis of the Ionian/Adriatic intermodal corridor	2	74.0	37.0
PP30	Inland waterway Seine–Scheldt	7	4 321.5	429.8
Grand total		140	35 736.4	5 714.6

Lifelong learning programme

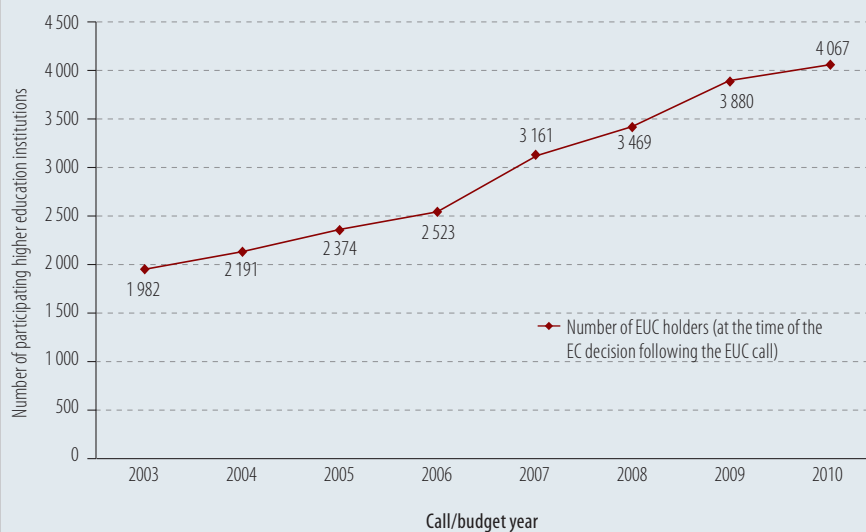
The development of an advanced knowledge society is instrumental to sustainable economic growth, more and better jobs and greater social cohesion. The Lifelong learning programme (LLP) covers four actions, on school education (Comenius), higher education (Erasmus), vocational training (Leonardo da Vinci) and adult education (Grundtvig), offering opportunities for learners, teachers and trainers to study or teach in another country (mobility). They also offer grants for projects on transnational cooperation in their respective areas of education.

Lifelong learning programme — Mobility grants awarded in 2009



The number of holders of the Erasmus University Charter is a good indicator of the increasing number of higher education institutions participating in mobility schemes.

Participation in the Erasmus programme: Holders of the Erasmus University Charter (EUC)



Heading 1b — Cohesion for growth and employment

Cohesion policy aims to strengthen economic, social and territorial cohesion by reducing disparities in the level of development between regions and Member States. This means investing in regions' potential to promote competitiveness and increase convergence to the highest standard.

Highlights

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A total of EUR 33.9 billion was spent on reinforcing social and economic cohesion between EU countries and regions.

The 2000–06 programmes were being phased out. Over that period, more than 1 million jobs were created with help from the European Regional Development Fund (ERDF) and over 75 million people were involved in activities financed by the European Social Fund (ESF).



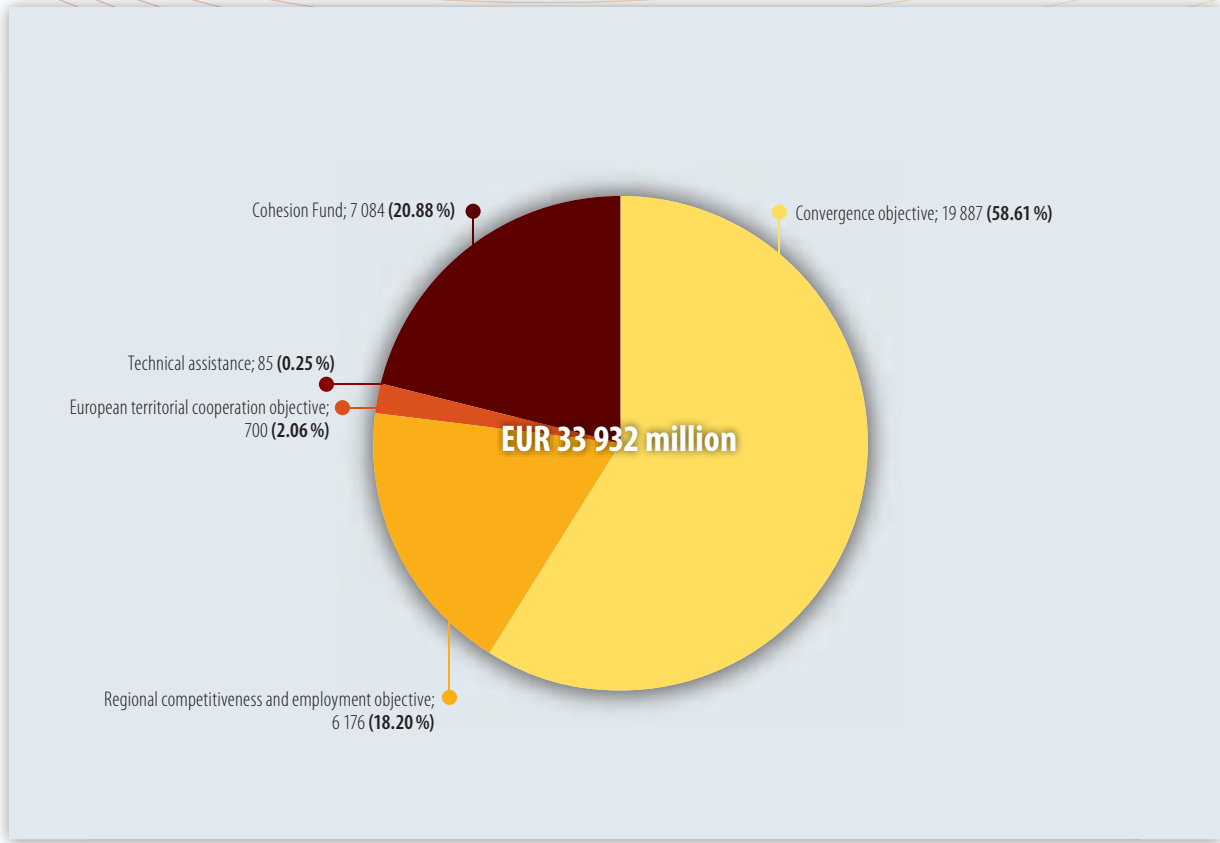
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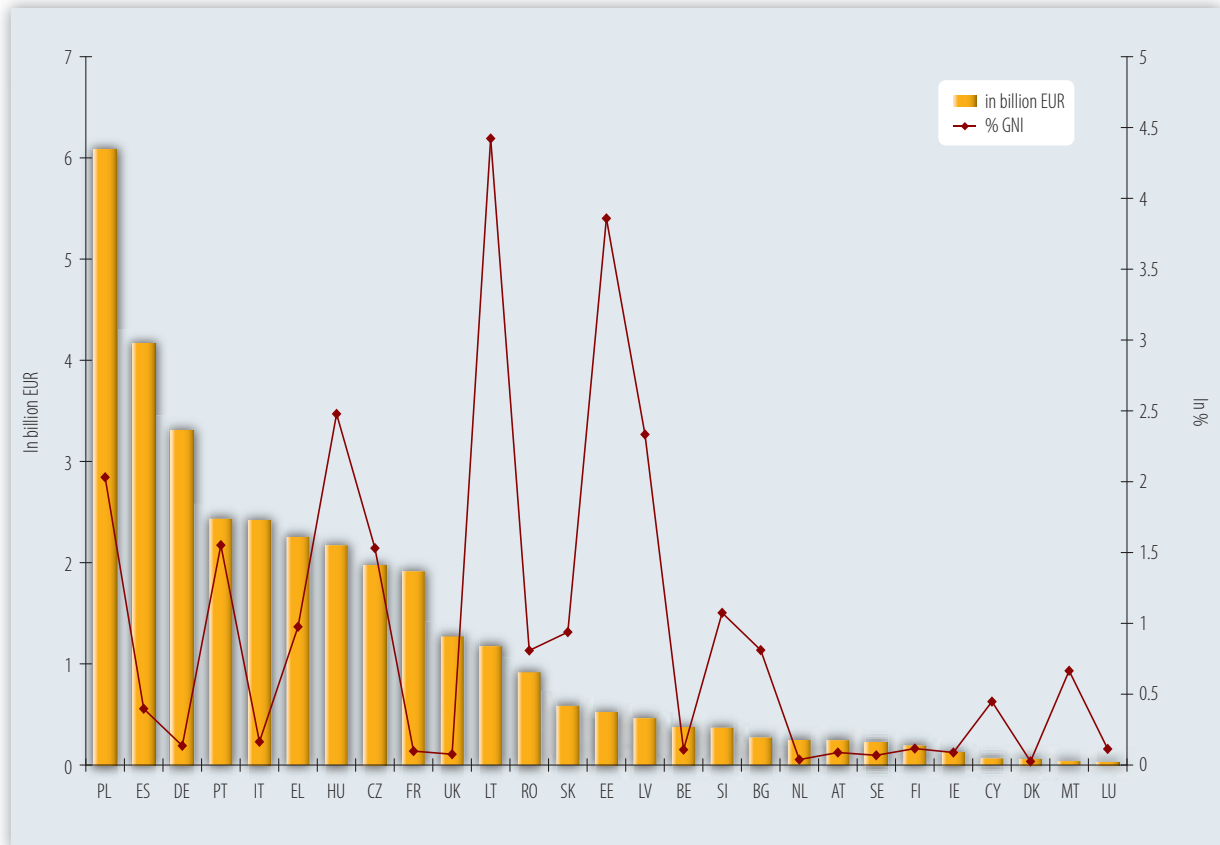


Lithuania and Estonia received the largest shares of their GNI: 4.4 % and 3.8 %, respectively.

Heading 1b — Implemented payments (million EUR)

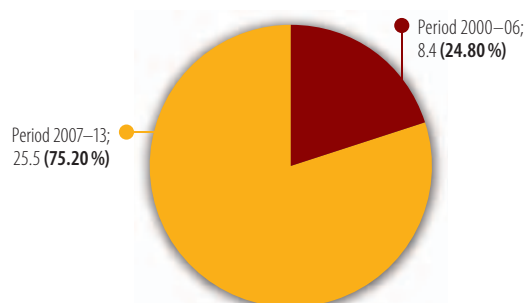


Heading 1b — Expenditure by Member State



Cohesion policy aims to reduce disparities between the levels of development of the regions and countries of the European Union. In 2009, spending related both to the 2000–06 programme (completion) and the 2007–13 programme (ongoing). Overall funding amounts to EUR 220 billion for the 2000–06 programme and EUR 336 billion for 2007–13.

Programming periods 2000–06 and 2007–13 — Implementation of funds (ERDF, ESF and Cohesion Fund) in 2009 (million EUR)



The 2007–13 programmes identify three main objectives supported by three funds; spending on them in 2009 is set out in the table below.

Convergence EUR 20.4 billion (80.3 %)	ERDF (EUR 11.7 billion)	ESF (EUR 4.4 billion)	Cohesion Fund (EUR 4.3 billion)
Regional competitiveness and employment EUR 4.7 billion (18.5 %)	ERDF (EUR 2.1 billion)	ESF (EUR 2.6 billion)	
European territorial cooperation EUR 291 million (1.2 %)	ERDF (EUR 291 million)		

1. Convergence objective

This replaces the old Objective 1. It covers long-term competitiveness, job creation and sustainable development in the less-developed regions and Member States; 70.5 % of funding for this objective is allocated to regions with a GDP per capita of less than 75 % of the EU-25 GDP and around 5 % is al-

located to transitional support to regions that became ineligible for convergence funding due to the statistical effect of enlargement. The remaining 24.5 % is allocated via the Cohesion Fund (see below) to Member States whose GNI per capita is less than 90 % of the EU-25 average. Eligibility criteria are: population (structure, density, etc.), regional and national prosperity, surface area and unemployment rates.

2. Regional competitiveness and employment objective

This objective funds regions not covered by the convergence objective and is aimed at strengthening regions' competitiveness, attractiveness and employment; 79 % of funding is allocated among Member States according to eligible popu-

lation, regional prosperity, (un)employment and population density of the regions covered. The remaining 21 % is allocated as transitional support to regions that became ineligible for convergence funding because their GDP per capita increased to above 75 % of the average GDP of the EU-15, i.e. they experienced growth.

3. European territorial cooperation objective

This objective covers cross-border, transnational and inter-regional cooperation. It also funds peace and reconciliation actions in Northern Ireland.

Cohesion Fund

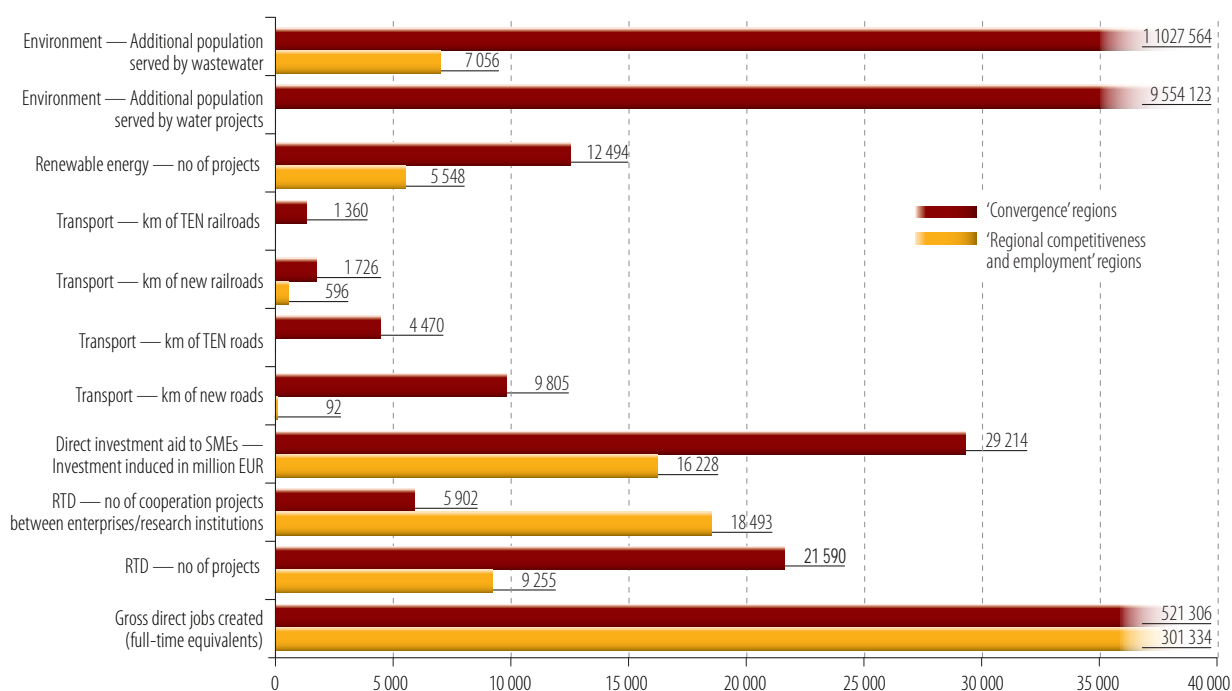
Member States whose GNI per capita is less than 90 % of the average GNI of the EU-25 are eligible for funding from the Cohesion Fund, which serves the convergence objective under the 2007–13 programme. It finances trans-European transport networks, notably priority projects of European interest, other transport activities and environmental activities.

Other funds

The European Regional Development Fund (ERDF) co-finances infrastructure, productive investment, and regional and local development. The European Social Fund (ESF) supports employment opportunities by focusing on labour mobility and workers' adaptation to industrial changes.

The core indicator targets for the whole 2007–13 programme, broken down by objective, are set out in the table below.

Core indicator targets selected per objective, 2007–13



Source: Final Report to the European Commission, Directorate-General for Regional Policy, No 2007.CE.16.0.AT.041, p. 55.

Key achievements of 2000–06

The Member States reported at least 730 000 gross jobs created in Objective 2 regions, while modelling estimates 612 000 net jobs created in Objective 1 regions.

- The ERDF alone has supported the building of 2 000 km of motorways and improvement or construction of 4 000 km of railway. Around 3 700 km of railway have been built.
- Over 75 million people were involved in ESF-financed activities. Education and lifelong learning activities involved almost 33 million participants.
- Cohesion policy also delivered **environmental improvements**, with 14 million additional people served by water supply projects and 20 million additional people served by wastewater projects.

Preservation and management of natural resources • Heading 2

Managing natural resources while preserving the environment and jobs are the EU's top objectives in the fields of agriculture, fisheries and the environment.

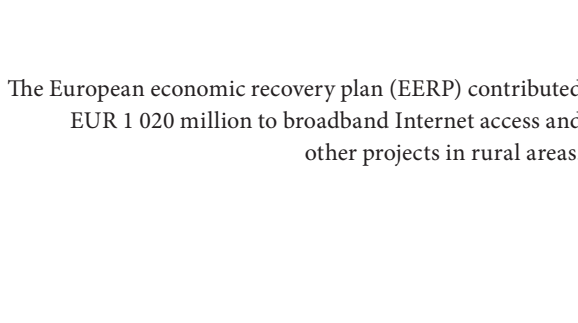
Highlights



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1

On average, direct payments accounted for almost half of family farm income whereas the total farmers' income fell by 12 %.



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2

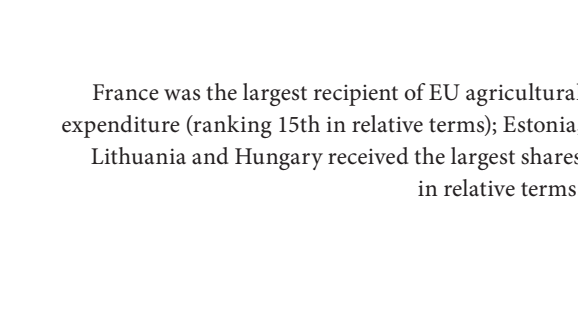
The European economic recovery plan (EERP) contributed EUR 1 020 million to broadband Internet access and other projects in rural areas.



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3

Five stocks were fished at maximum sustainable yield (MSY) levels — the best result over the three last years.

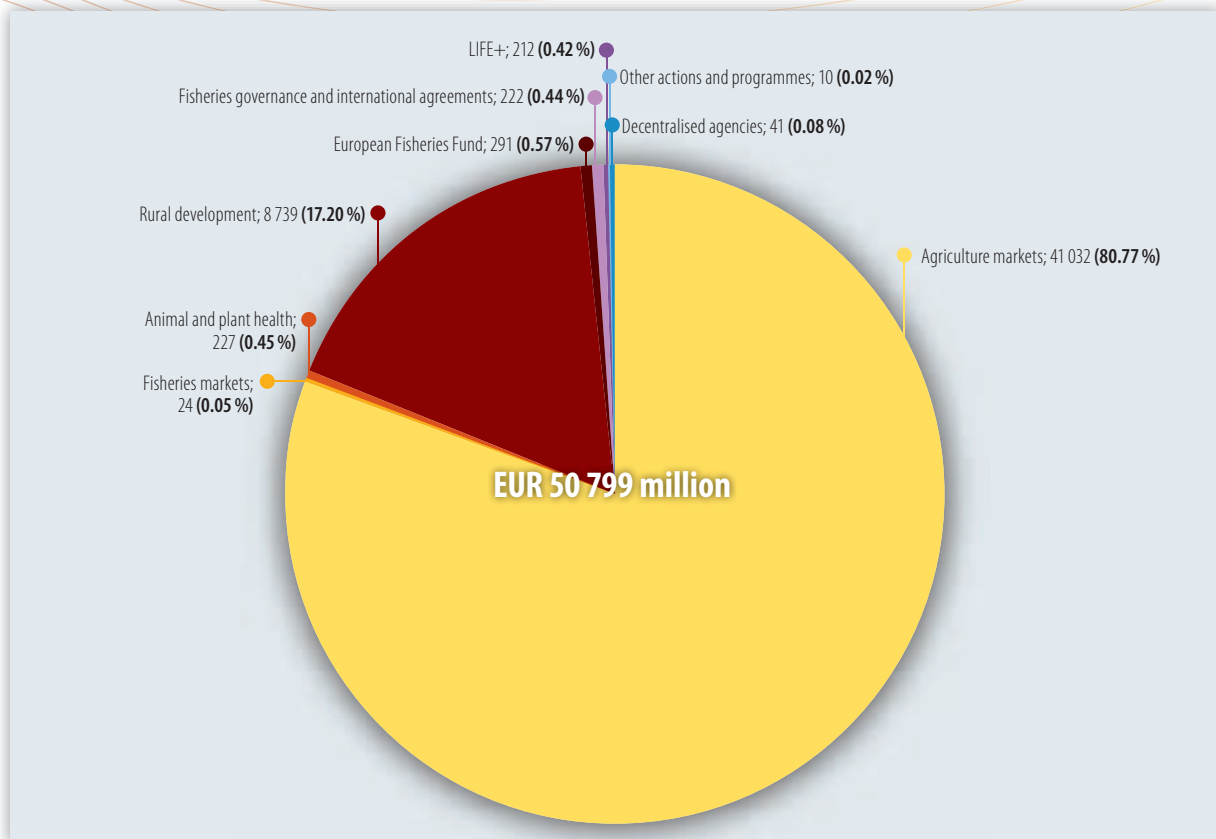


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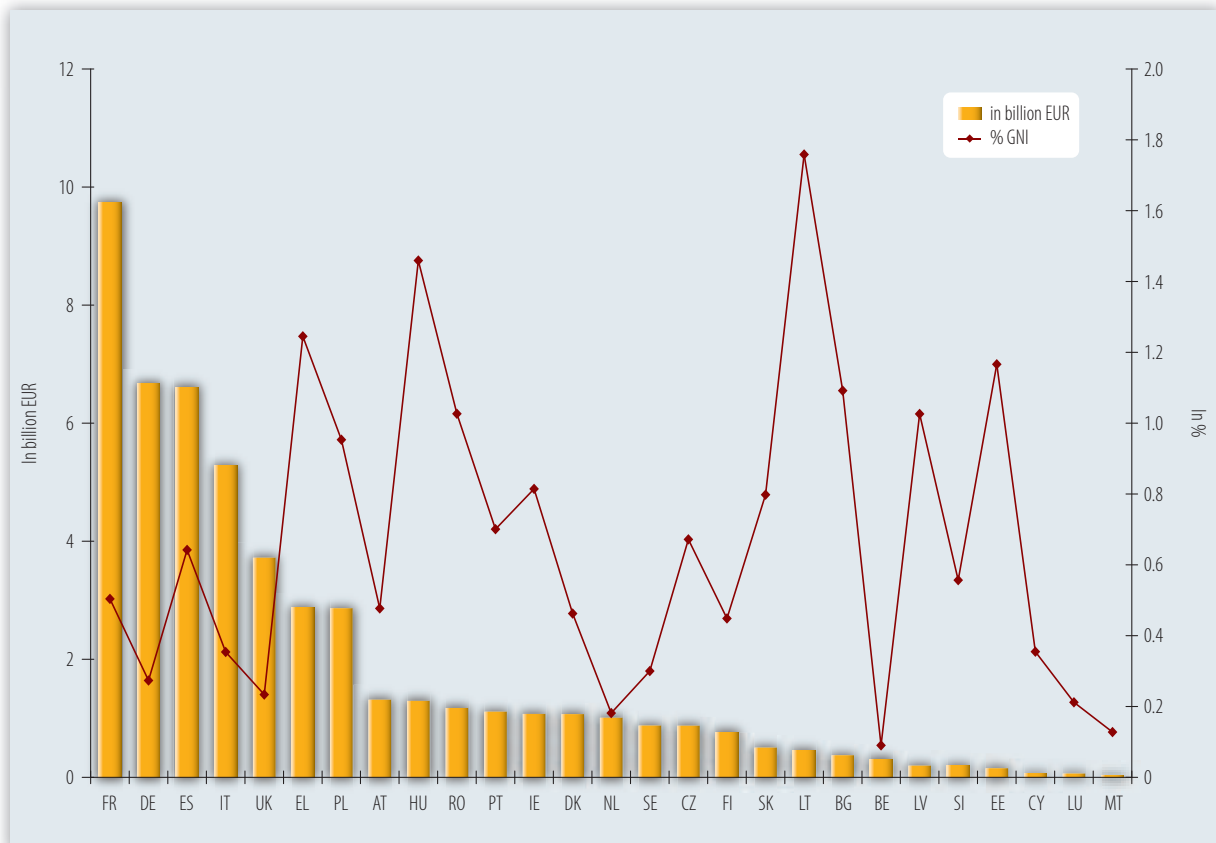
4

France was the largest recipient of EU agricultural expenditure (ranking 15th in relative terms); Estonia, Lithuania and Hungary received the largest shares in relative terms.

Heading 2 — Implemented payments (million EUR)



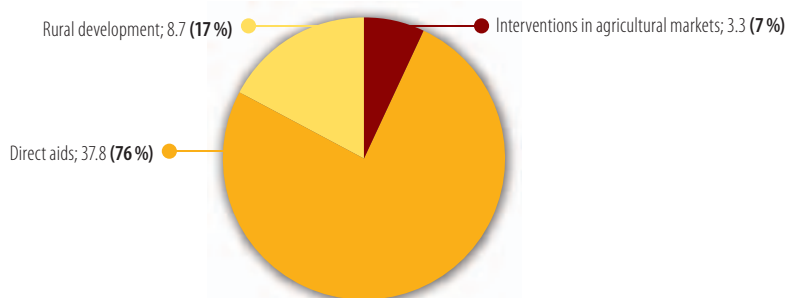
Heading 2 — Expenditure by Member State



Common agricultural policy

The common agricultural policy (CAP) encompasses two distinct policy areas: (1) supporting products and producers, by intervening in agricultural markets and through direct aid; and (2) fostering rural development.

Common agricultural policy — Implementation by policy area in 2009 (billion EUR)



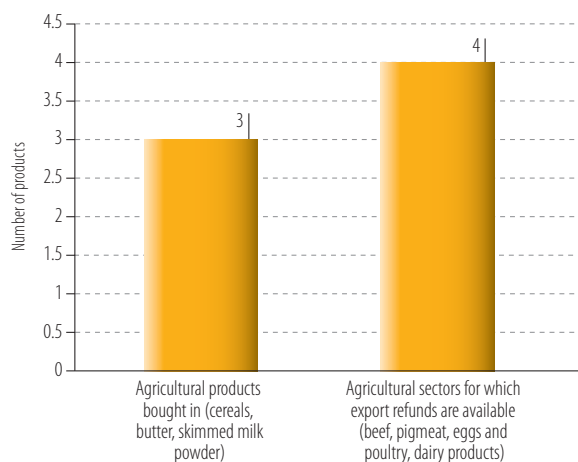
Interventions in agricultural markets and direct aid

The current structure of market management measures and direct payments is the result of ongoing reform started in 1993 and extended significantly in 2003. The idea was to make the agricultural sector more competitive by cutting the link between subsidies and production, while providing farmers with the income stability they need. Farmers now receive an 'income support payment', on condition that they meet environmental, food safety and animal health and welfare standards, but there is a mechanism to ensure that limits set on farm expenditure until 2013 are not exceeded. Direct payments to new Member States are increasing gradually under a 10-year phasing-in scheme. The 'modulation' instrument (introduced in 2003) allows funds to be transferred from direct aid to the rural development budget.

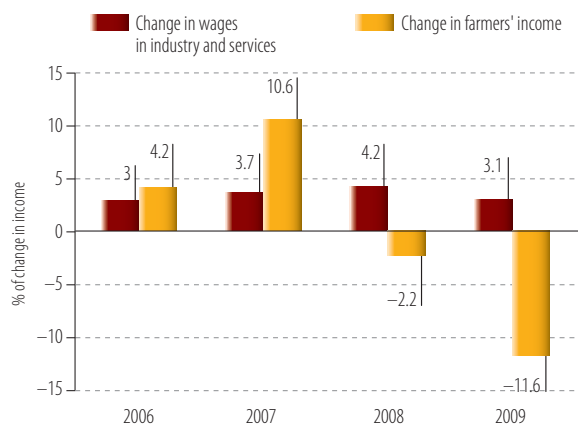
In 2009, EUR 3.3 billion and 37.8 billion was spent on interventions in agricultural markets and direct aid, respectively.

Having increased in most EU Member States by around 15% between 2000 and 2008, indicators of farmers' income fell by almost 12% in 2009 compared with 2008. The latest figures available showed that direct payments accounted for 43% of the family farm income in 2007 and 49% in 2008.

Interventions in agricultural markets in 2009



Farmers' income development 2006–09 — changes compared with previous year (compared with wages in industry and services)



Rural development

Rural development policy is designed to help rural areas respond to the economic, social and environmental issues of the 21st century. Nearly 60 % of the population of the 27 EU Member States lives in rural areas, which cover 90 % of the territory. National (and in some cases regional) programmes address their specific problems and needs. The programmes cover three groups of themes or 'axes':

- **Axis 1:** competitiveness in agriculture and forestry, focusing on knowledge transfer, modernisation, innovation and the quality of the food chain;
- **Axis 2:** biodiversity, the preservation and development of high-nature-value farming and forestry systems and traditional agricultural landscapes, water and climate change;

- **Axis 3:** quality of life in rural areas and diversification.

To help ensure a balanced approach to policy, Member States and regions are obliged to spread their rural development funding across these three groups.

A further requirement is that some of the funding must support projects developed by local action groups under the so-called '**Leader**' approach. This is to encourage highly individual projects designed and executed by local partnerships to address specific local problems.

The table below shows the breakdown of total funding for rural development for the period 2007–13 including the European economic recovery plan (EERP) and the 'health check' of the CAP.

Health check and the European economic recovery plan

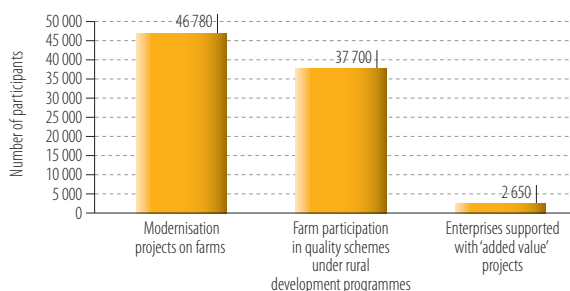
On 20 November 2008 the EU agriculture ministers reached agreement on a 'health check' of the common agricultural policy. The health check proposals will modernise, simplify and streamline the CAP and remove restrictions on farmers, thus helping them to respond better to signals from the market and to face new challenges. For its part, the EERP increased funds for rural development by EUR 1 020 billion.

The table below shows the amounts allocated for the years 2009–13, totalling EUR 4 925.6 million.

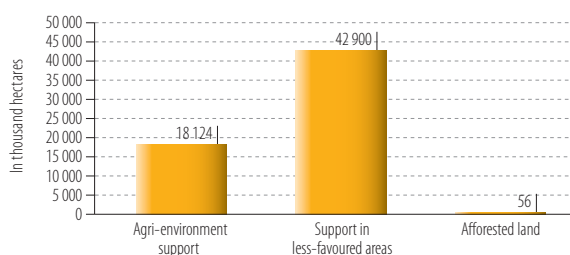
Indicative distribution by axis	Million EUR, 2007–13
Axis 1	32 331.5
Axis 2	42 753.7
Axis 3	12 841.5
Others	8 317.4
Total (2007–13)	96 244.1

Distribution of health check and EERP funds across the priority areas	Million EUR, 2009–13
Climate change	704.2
Renewable energy	275.4
Water management	1 332.2
Biodiversity	1 542.0
Dairy restructuring	715.6
Innovation and new challenges	15.8
Broadband	360.4
Total (2009–13)	4 945.6

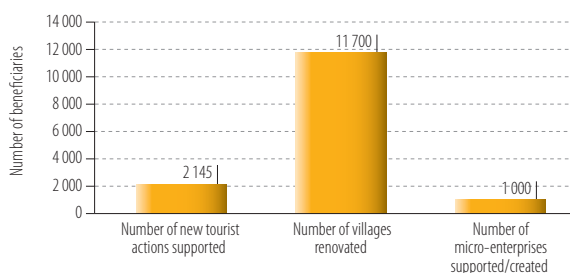
Rural development — Axis 1 — Monitoring period 2007–08



Rural development — Axis 2 — Monitoring period 2007–08



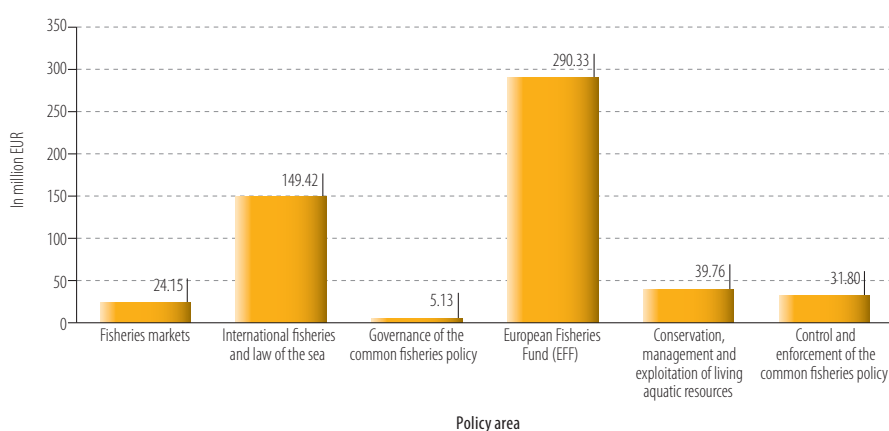
Rural development — Axis 3 — Monitoring period 2007–08



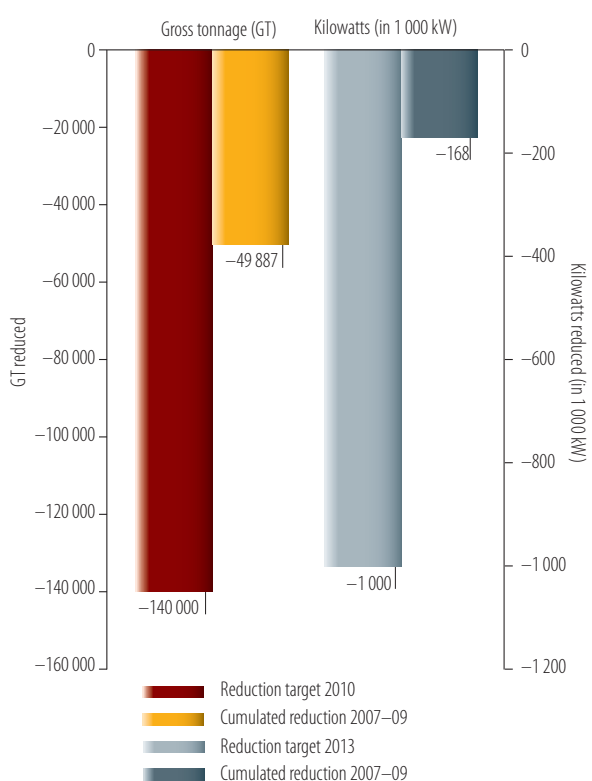
Common fisheries policy

The aim of the common fisheries policy (CFP) is to promote sustainable fisheries and aquaculture in a healthy marine environment which can support an economically viable industry providing employment and opportunities for coastal communities. To achieve this, the EU provides financial support to the fishing sector, including aquaculture and fisheries areas. The European Fisheries Fund (EFF) is worth EUR 4.3 billion for the period 2007–13. It is divided between: (1) measures to adapt the EU fishing fleet; (2) aquaculture, inland fishing, processing and marketing of fishery and aquaculture products; (3) measures of common interest; (4) sustainable development of fisheries areas; and (5) technical assistance. Each Member State sets up an operational programme (OP) for the period 2007–13, setting out its choice of priorities and the relevant targets.

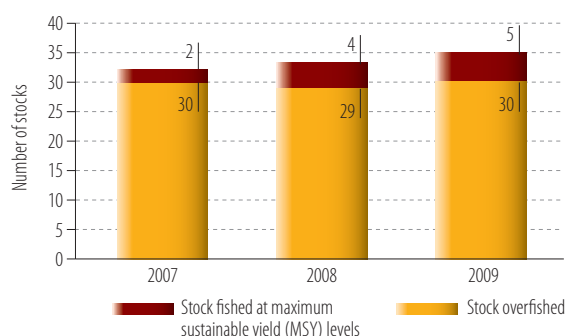
Common fisheries policy — Implementation by policy area in 2009



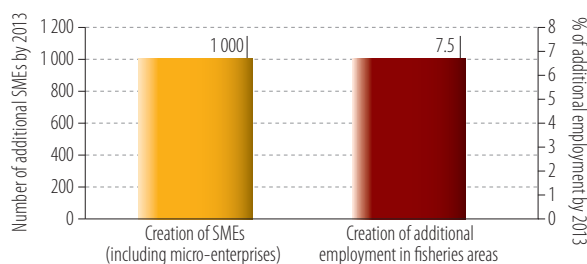
Capacity of the EU fleet — Volume of reduction



Fisheries at maximum sustainable yield levels — Evolution 2007–09



Revitalisation of fisheries areas — Targets by 2013



LIFE+

LIFE+ contributes to the implementation, updating and development of EU environmental policy and legislation by co-financing pilot or demonstration projects with European added value. In particular, LIFE+ supports the implementation of the EU's sixth environment action programme (EAP) 2002–12 and its four priority areas: climate change; nature and biodiversity; environment and health; and natural resources and waste. The LIFE+ programme 2007–13 consists of three components: 'LIFE+ Nature and biodiversity', 'LIFE+ Environment policy and governance' and 'LIFE+ Information and communication'.

Since 1992, LIFE has co-financed some 3 104 projects across the EU, contributing approximately EUR 2.2 billion to environmental protection.

LIFE+ by programme component

Programme component	Number of projects (estimation in the framework of the still ongoing grant selection procedure)	Project example	Amount awarded in 2009 (in million EUR)
'LIFE+ Nature and biodiversity'	77	Grants for demonstration projects for the birds and habitat directive, grants for innovative projects for halting biodiversity loss	129
'LIFE+ Environment policy and governance'	105	Grants for innovative projects on waste management, grants for demonstration projects on reducing greenhouse gases, grants for studies on clean technologies, studies on air pollution	112
'LIFE+ Information and communication'	12	Communication campaigns such as Green Week, awareness-raising campaigns for the prevention of forest fires	9
NGOs	32	Grants for NGOs primarily active in protecting and enhancing the environment at European level	9

Citizenship, freedom, security and justice • Heading 3

Heading 3a — Freedom, security and justice

Development of a common asylum area, cooperation between law enforcement agencies and judicial authorities to prevent and fight terrorism and crime, respect for fundamental rights and a global approach to drug issues are the main policies covered by this area of expenditure, which focuses on protecting the life, freedom and property of citizens.

Highlights

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1

• Latest results on illegal immigration to the EU available for 2007 and 2008: 1 075 535 illegal immigrants apprehended.

In 2008, 14 196 European arrest warrants (EAWs) were issued and 2 919 cases were executed.

2



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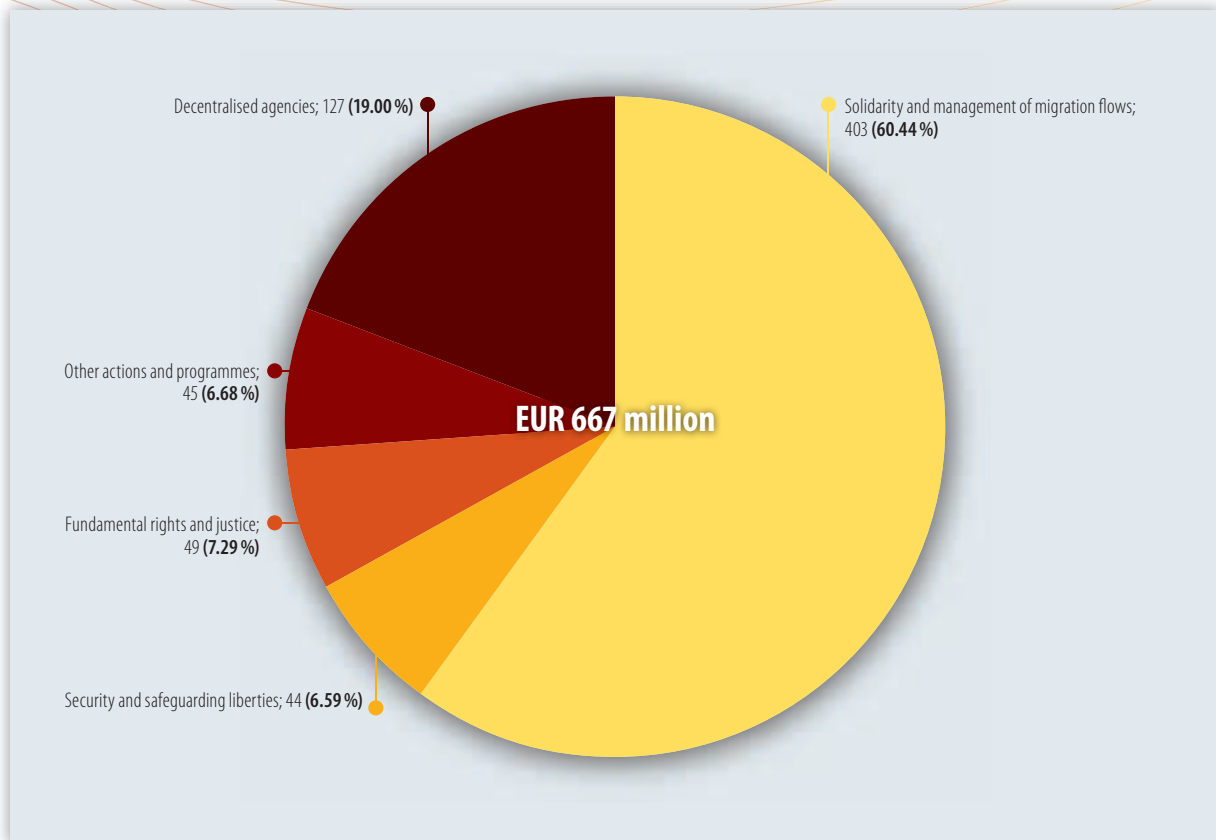
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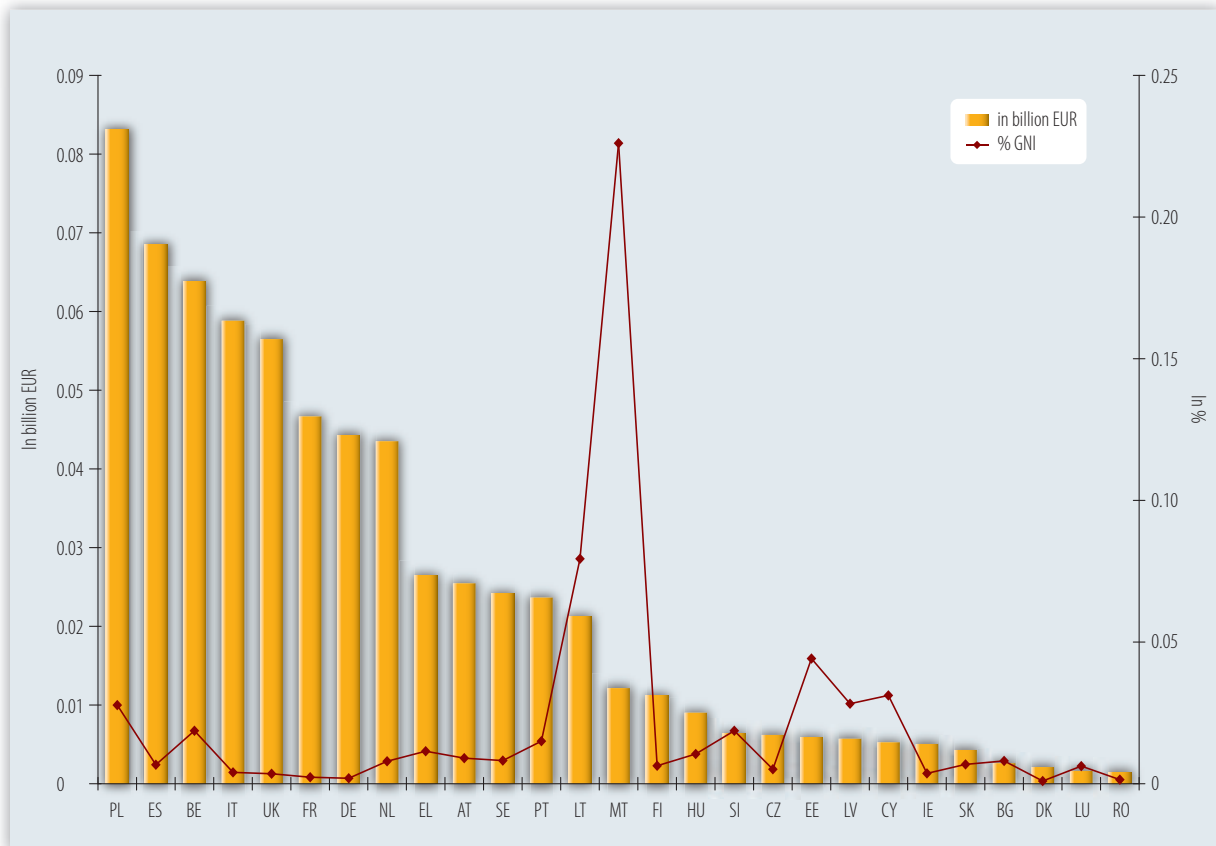
3

• In 2009, Malta was the largest recipient of payments in relative terms (0.22 % of its GNI).

Heading 3a — Implemented payments (million EUR)



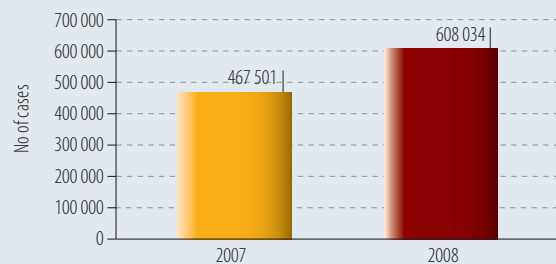
Heading 3a — Expenditure by Member State



Solidarity and management of migration flows

There are 1 785 entry points to the EU's territory (Schengen area), and in 2008 alone some 700 million external border crossings were recorded.

No of illegal migrants apprehended (EU)



External border control, the free movement of people inside the EU and the effective management of migration issues are the goals of the general programme 'Solidarity and management of migration flows'. The programme offers financial support through four funds.

Non-EU or 'third-country' nationals represent 3.9 % of the EU population, i.e. 19.5 million people. The **European Fund for the Integration of Third-country Nationals** supports action to help them fulfil residence requirements and to facilitate their integration into European societies. One of the targets of the EU activities in this area is to reduce the gap between the high unemployment rate among migrants and that of the rest of the population. The fund finances activities such as language and civic orientation courses, capacity building and exchanges between Member States.

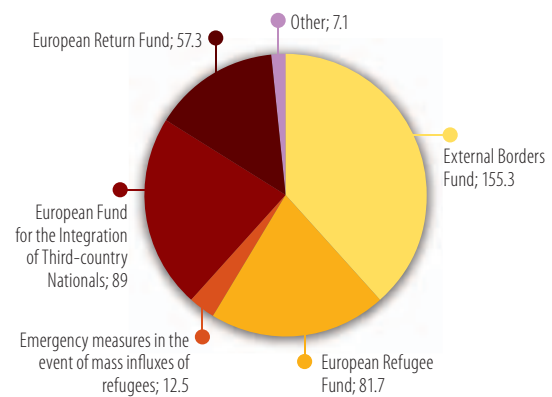
The role of the **European Refugee Fund (ERF)** is to support the efforts of EU countries to grant reception conditions to refugees and displaced persons, to apply fair and effective asylum procedures and to promote good practices in the field of asylum so as to protect the rights of those who require international protection.

There is also a specific budget to assist Member States facing particular pressure resulting from a sudden influx of displaced persons.

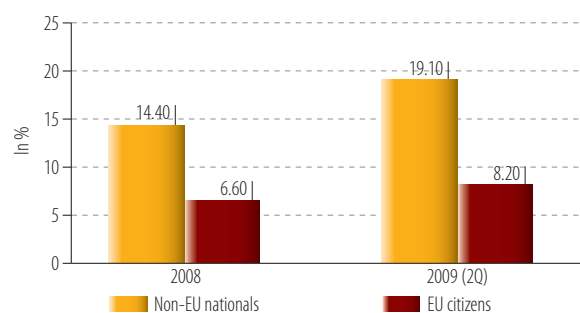
The **Return Fund** supports management of the return of non-EU nationals, with a preference for voluntary return, and with a view to supporting fair and effective implementation of common standards on return across the EU. Funding is available for assisted voluntary operations, cash incentives and travel costs.

The **External Borders Fund** helps EU countries cope with the financial burden of external borders and visa policy. The fund finances investment in infrastructure, IT systems, equipment (e.g. document readers and helicopters) and training.

Solidarity and management of migration flows (million EUR)



Unemployment rate of non-EU nationals versus EU citizens



European Refugee Fund emergency measures, 2009

Malta: EUR 1.1 million

- Improving living conditions in reception facilities
- Increasing the operational capacity of the Office of the Commissioner for Refugees

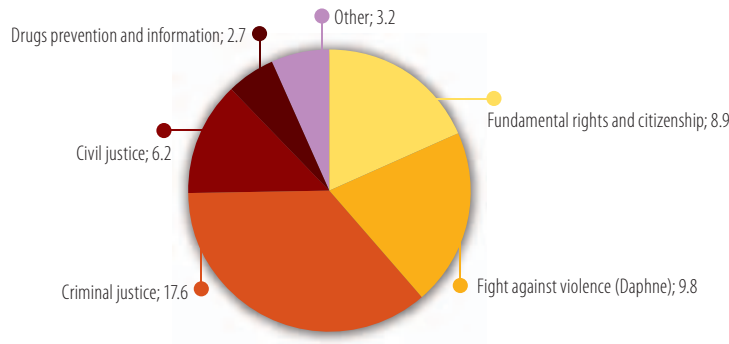
Greece: EUR 4.96 million

- Setting up new camps for unaccompanied minors and single male and female asylum-seekers
- Social and legal aid together with translation services
- Medical services

Fundamental rights and justice

The framework programme 'Fundamental rights and justice' funds action aimed at combating violence (Daphne programme), promoting fundamental rights, preventing drug abuse, and supporting judicial cooperation and mutual recognition of judicial decisions.

Fundamental rights and justice (million EUR)

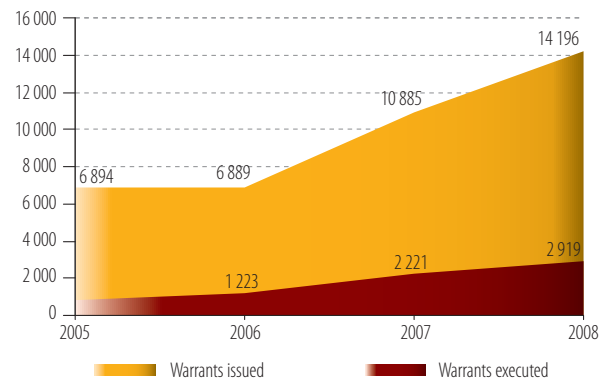


Suspects brought to justice faster

The bulk of the funding targets judicial cooperation in civil and criminal matters.

An example of such cooperation is the **European arrest warrant (EAW)**, which replaced the extradition process, and has considerably shortened the length of surrender procedures: from over a year, in many extradition cases, to five weeks (and two weeks when the person consents to surrender).

European arrest warrants



Security and safeguarding liberties

The framework programme 'Security and safeguarding liberties' covers two specific funding programmes: one to prevent terrorism and manage its consequences, the other to support coordination of law enforcement and crime prevention.

EU Member States exchange information to combat crime

In June 2008 the EU adopted legislation on the exchange of DNA data and fingerprint and vehicle information. In 2009 this legislation was implemented by:

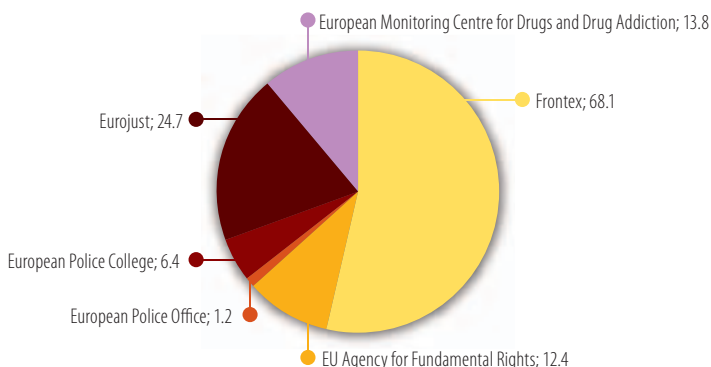
- 10 Member States with regard to DNA data;
- 5 Member States with regard to fingerprint data;
- 7 Member States with regard to vehicle registration data.

In 2009 the European Commission awarded a total of **EUR 1.5 million** to four projects relating to this legislation.

Decentralised agencies

Decentralised agencies such as the European Union Agency for Fundamental Rights in Vienna, the European Agency for the Management of Operational Cooperation at the External Borders (Frontex) in Warsaw, and the European Monitoring Centre for Drugs and Drug Addiction in Lisbon play a growing role in implementation in this area. The decentralised agencies funded under this heading also include the European Police College in Bramshill and the judicial cooperation network Eurojust in The Hague.

Decentralised agencies (million EUR)

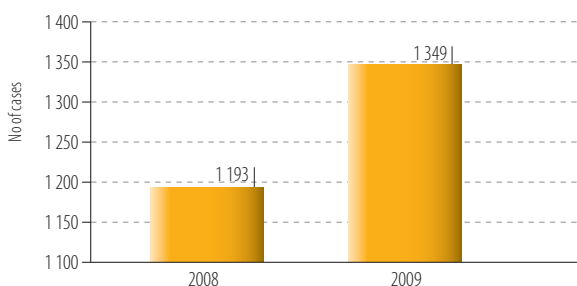


Eurojust

Eurojust is a team of senior magistrates, prosecutors and other legal experts seconded from every EU country, working in the same place, in the same building. They can give immediate legal advice and assistance in cross-border cases, such as the one below from 2009.

A French company was selling thousands of second-hand cars bought in Belgium, Germany and Spain. It used fake companies and forged documents to avoid VAT. The VAT loss was estimated at more than EUR 1.5 million. The French investigating magistrate requested support from Eurojust. A coordination meeting was held with representatives from France, Spain, Germany, Belgium and Europol. This led to simultaneous arrests and searches in France, Spain and Germany. The entire criminal network was dismantled in France, six suspects were taken to court and seven houses and three cars were seized.

Cases reported to Eurojust

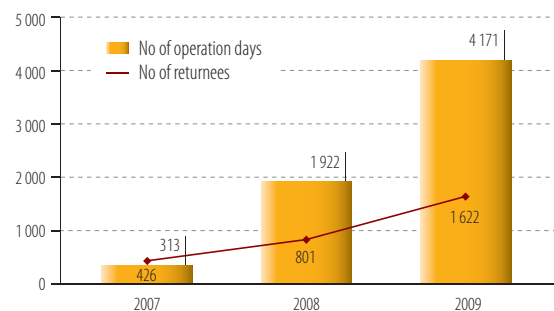


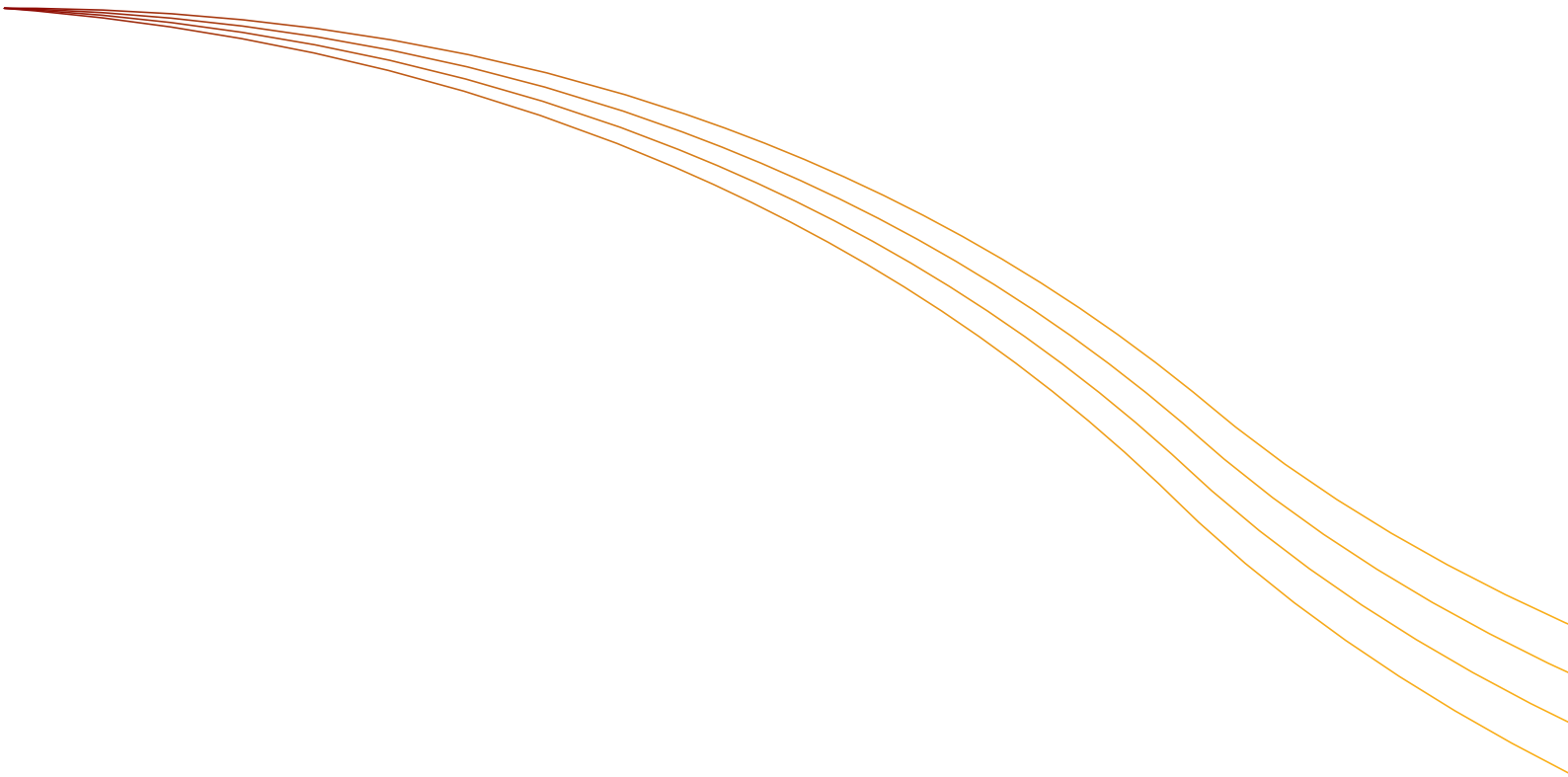
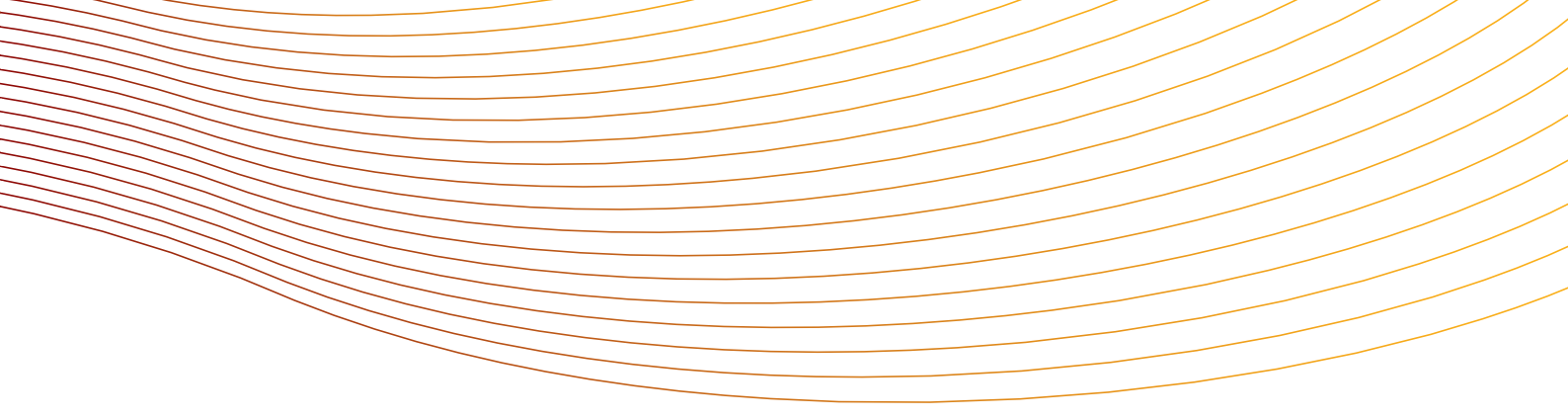
Poseidon 2009

Last year's largest sea operation at EU borders (Aegean Sea) coordinated by Frontex

- 152 experts from 21 Member States
- 2 680 man-days of operational activities
- 11 000 hours of sea patrols (by more than 20 vessels)
- 802 hours of air surveillance (by six airplanes and four helicopters)
- More than 3 000 migrants interviewed with the help of interpreters
- A 16 % fall in migration flow in the area compared with 2008

Length of Frontex border operations/No of returnees





Heading 3b — Citizenship

Promoting active citizenship, fostering European culture, identity and diversity and improving health, consumer and civil protection are the EU's objectives in this area.

Highlights

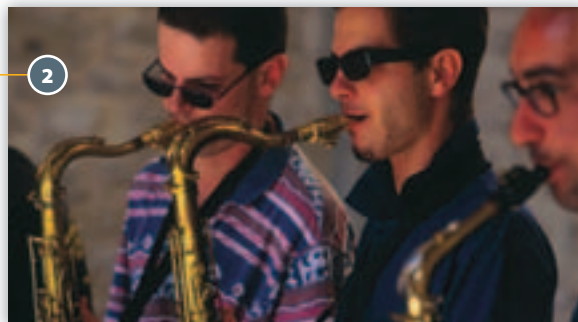
© European Union



1

● 'Youth in action': Across the EU, over 100 000 participants were involved in projects for young people.

Supported by EU-funded programmes, 141 580 artists and culture workers were mobile in Europe and 422 493 artworks were in circulation.



2

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3

● The Palme d'Or in Cannes went to the MEDIA-supported film *White Ribbon*, and Oscar winner *Slumdog Millionaire* received support from the MEDIA programme.

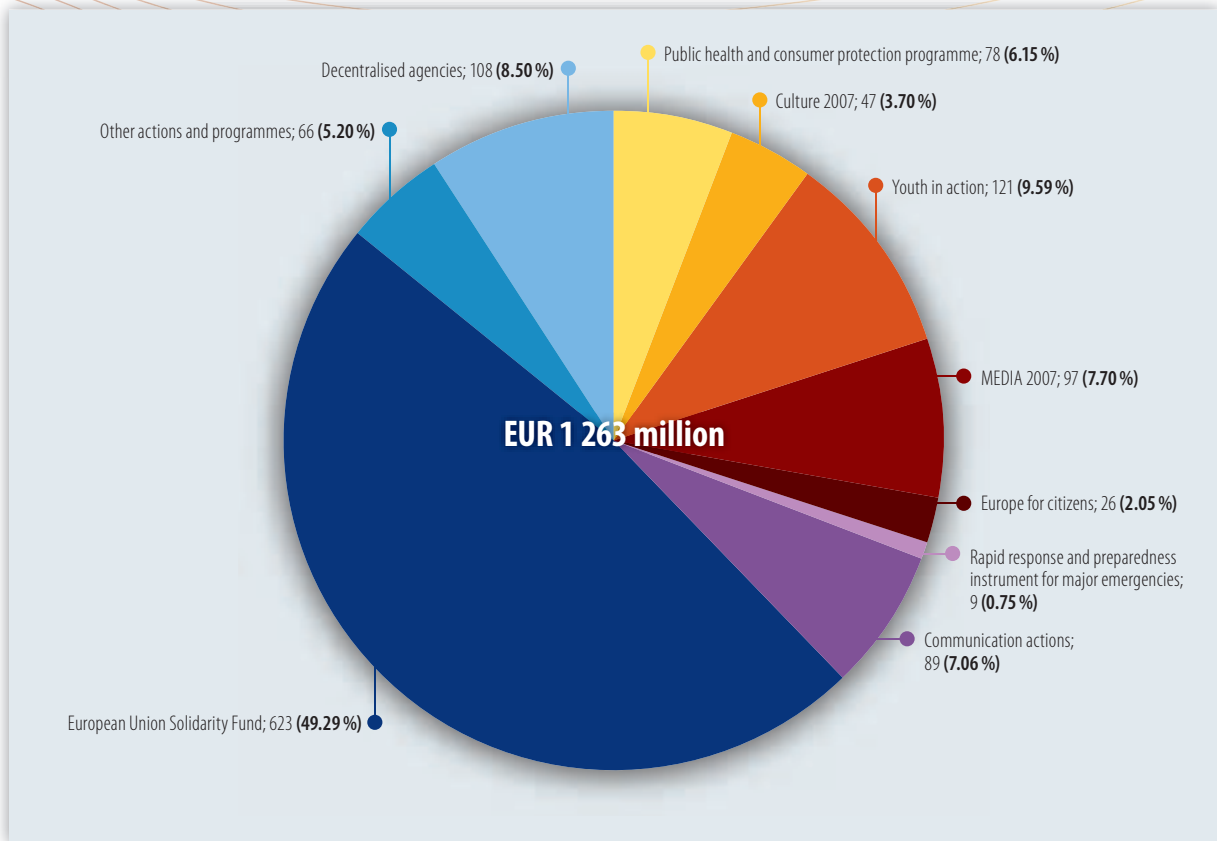
Payments from the EU Solidarity Fund to Italy (in response to the earthquake in Abruzzo) and to France (storm Klaus) made them the two largest recipients of funding.



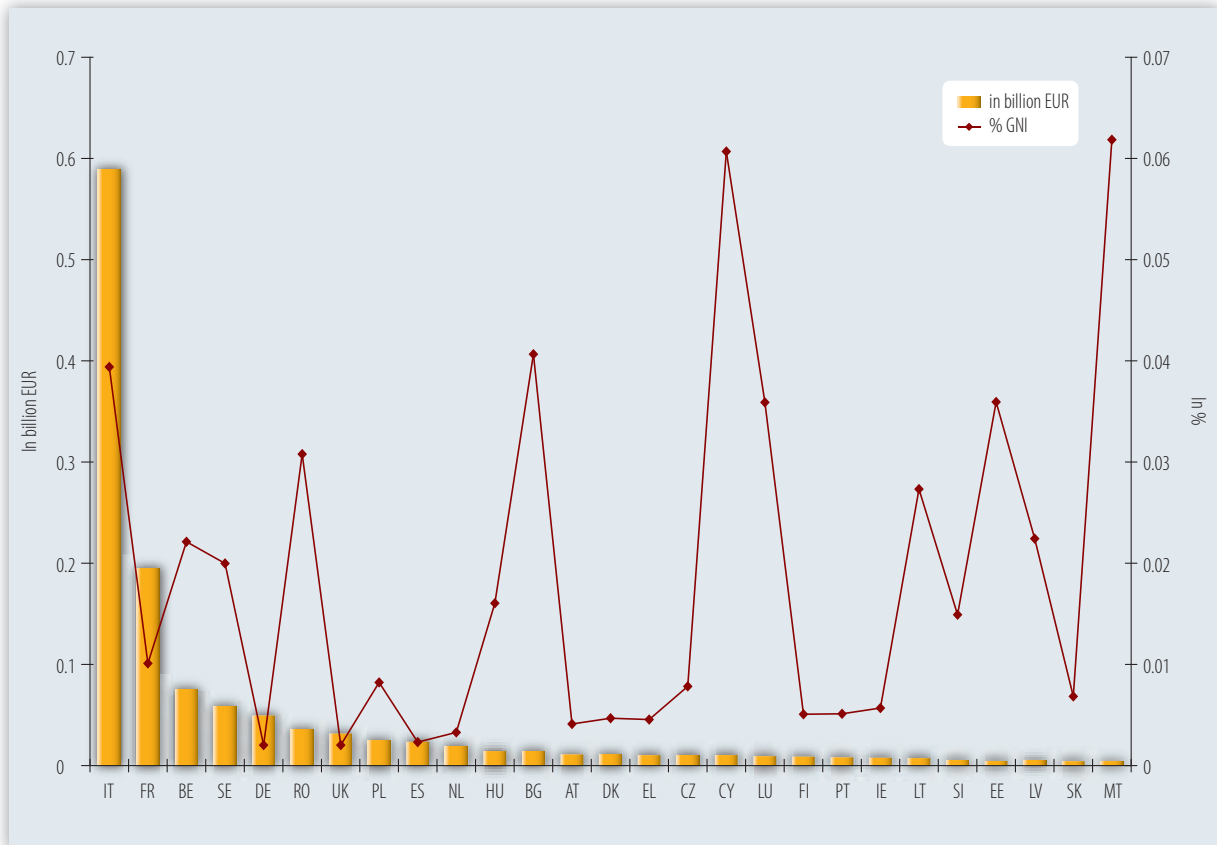
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Heading 3b — Implemented payments (million EUR)



Heading 3b — Expenditure by Member State



Public health and consumer protection

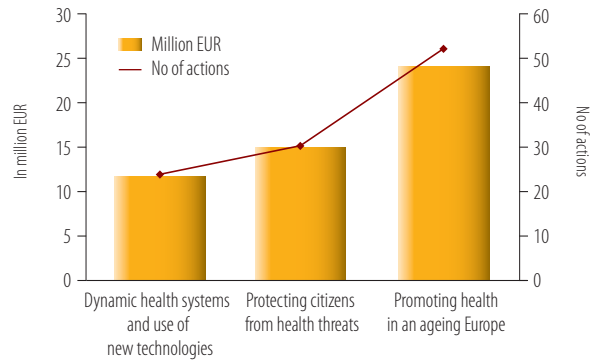
Public health

This budget finances measures to identify health threats and develop vaccination policies and emergency plans.

Cross-border cooperation

Although the EU funds only a fraction of total health expenditure in Europe (estimated at over EUR 1 000 billion), many cross-border actions depend critically on EU funds. Understanding rare diseases and developing innovative treatments requires patient populations to be pooled in registries across several countries, a typical example of EU-funded cooperation.

New projects in the field of health managed by the Executive Agency for Health and Consumers (EAHC), 2009



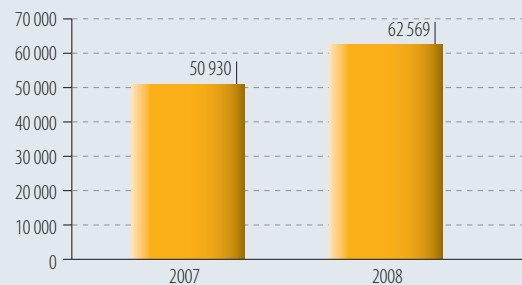
Consumer protection

The consumer budget is used to increase consumer welfare through greater empowerment and effective protection. Funding is available for market monitoring and risk evaluation and to support European consumer organisations and projects.

European consumer centres' network (ECC-Net)

Have you ever had trouble getting a faulty product bought in another European country replaced, or problems with the reimbursement of your plane ticket when a flight was cancelled? The ECCs can offer legal and practical advice, contact a company for you in another European country or direct you to a dispute resolution scheme.

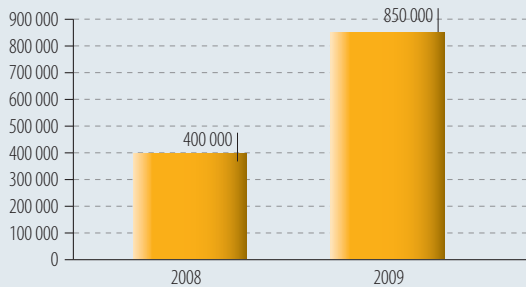
No of cases handled by ECC-Net



Dolceta

www.dolceta.eu is a web-based education tool involving all EU countries. It offers modules which focus on topics such as consumer rights, product safety and financial services.

No of hits (Dolceta)



Civil protection

The civil protection financial instrument helps EU Member States and other countries protect people, environment and property in the event of natural or man-made disasters. This includes facilitating a rapid and efficient response to disasters, better preparedness (training, exchange of experts, ICT systems, etc.) and prevention measures.

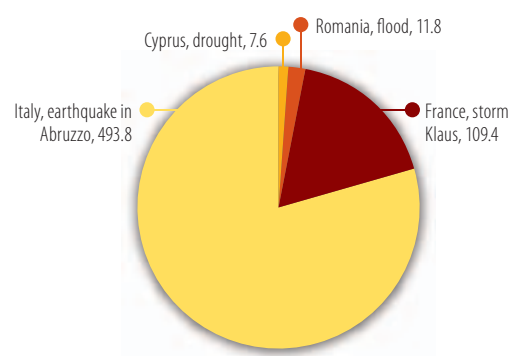
Major actions in 2009

- **9 response actions** in EU Member States: fire-fighting equipment for Greece, France, Italy and Portugal; antiviral drugs for Bulgaria
- **700 experts trained**
- **12 projects worth EUR 3.8 million** on preparedness for prevention of fires, floods and seismic risks
- **Intervention in 12 non-EU countries**

European Union Solidarity Fund

The European Union Solidarity Fund is designed to respond in an efficient and flexible manner when a major natural disaster occurs in a Member State. Since its creation in 2002, the fund has provided financial support exceeding EUR 2.1 billion, including EUR 623 million in 2009.

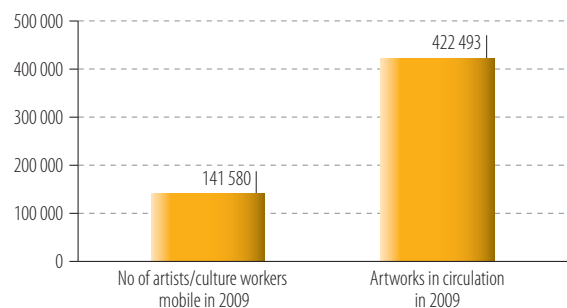
Solidarity Fund interventions by territory, 2009 (million EUR)



Culture

The Culture programme promotes cultural exchange and cooperation by supporting the mobility of cultural players, circulation of artistic works and intercultural dialogue. It finances cooperation projects, festivals and translations. The European Capitals of Culture (Linz and Vilnius in 2009) also receive funding from this programme.

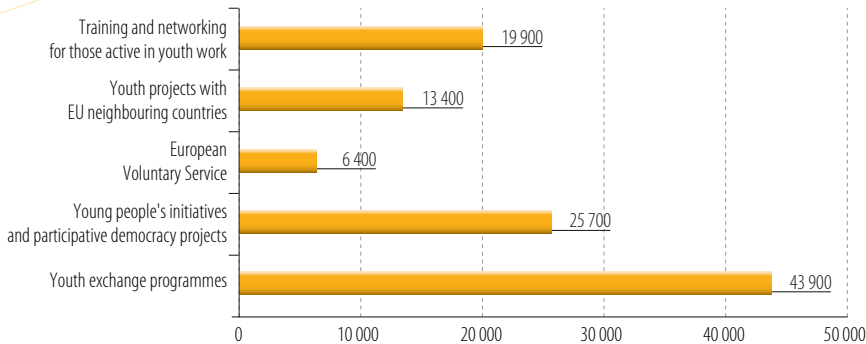
EU-funded mobility in culture, 2009



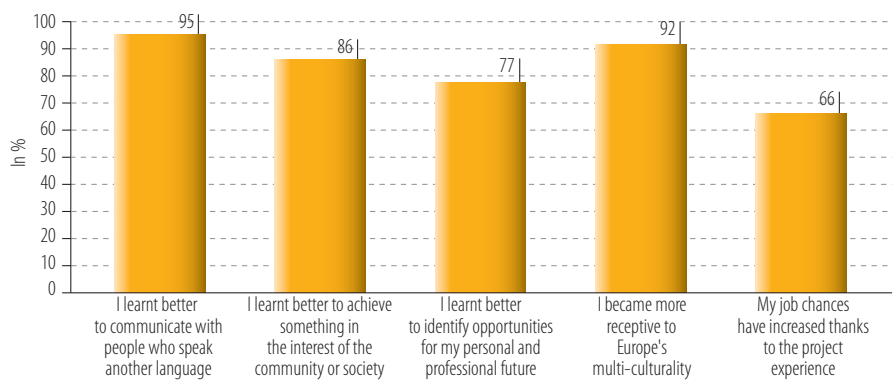
Youth in action

This programme promotes youth exchanges, and encourages young people to participate in democratic life and volunteer in non-profit activities.

No of participants, 2009



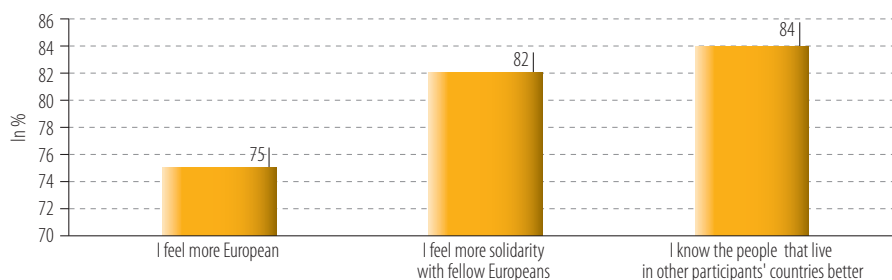
Programme participants: survey results, 2009



Europe for citizens

The programme Europe for citizens aims to develop citizens' sense of ownership of the European project, reinforcing solidarity and a sense of European identity built around shared values. Typical actions are the development of exchanges, such as town-twinning, and local citizens' projects.

Programme participants: survey results, 2009



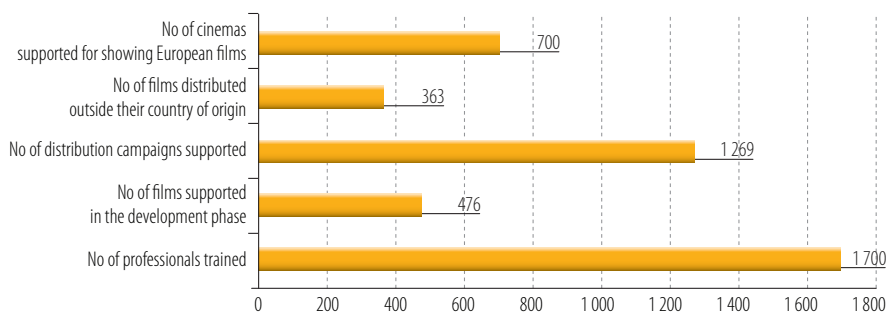
MEDIA 2007

EU action in the audiovisual sector aims to support growth and employment in the industry while maintaining cultural and linguistic diversity. The MEDIA programme supports transnational circulation of European films and professionals in this highly fragmented market, which suffers from a lack of private financing.

MEDIA in 2009

- The 2009 Palme d'Or in Cannes went to the MEDIA-supported film *White Ribbon*; **8 out of 10 Palmes d'Or** between 2000 and 2010 were MEDIA-supported films!
- The 2009 surprise hit and Oscar winner *Slumdog Millionaire* received support from MEDIA.
- In 2009, festivals co-financed by MEDIA screened more than **20 300** European works to nearly **3 million** cinema lovers in the EU.

Examples of MEDIA activity, 2009



Communication actions

EU communication actions focus on three main objectives: listening, communicating and 'going local', thus bringing the EU closer to its citizens. The activities funded include partnerships with EU information channels (Euronews, Euranet, PressEurop) and the running of the EU's information centre 'Europe Direct'.

EU partnerships with TV and radio networks, 2009

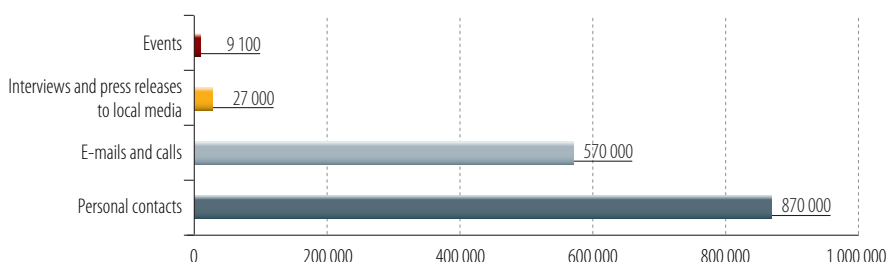
Euronews TV

- **6.6 million** viewers per day
- **936 hours** of broadcasts
- 2009 was the first year of full broadcasting in Arabic

Euranet (radio network)

- **30 million** listeners per week
- Over **8 000** broadcast hours

'Going local': 497 Europe Direct centres across the EU, 2009



The EU as a global player •

Heading 4

The EU's paramount objectives in foreign policy are stability, security and neighbourhoods' prosperity. The EU's more proactive foreign and security policy enables it to carry out crisis management and peace-keeping missions in Europe and far beyond.

Highlights

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1

The EU continued to be the world's biggest provider of aid to developing countries.

More than 70 non-EU countries received humanitarian aid from the EU budget and the European Development Fund.

2



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3

To build stability, over EUR 323 million was granted to support the peace process in Palestine.

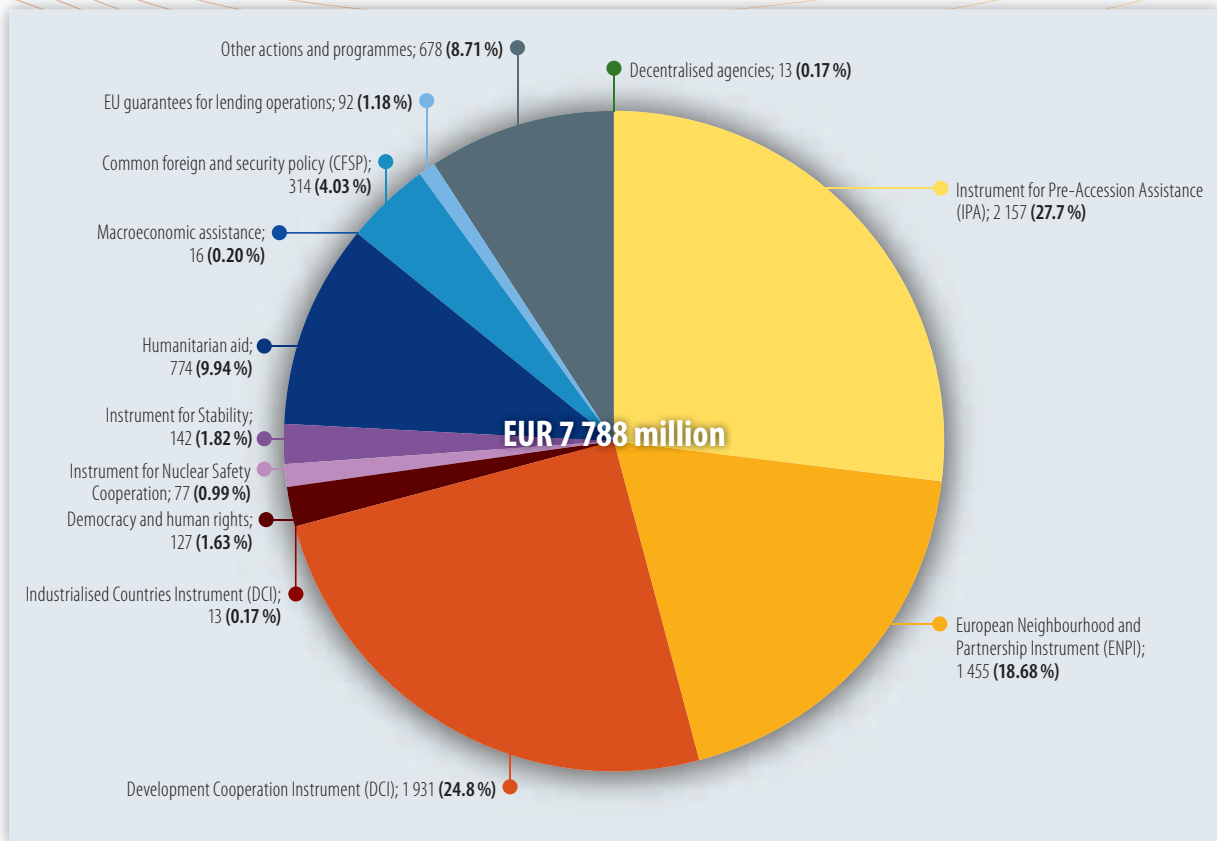
In Kosovo (under UNSCR 1244/99), the largest-ever EU mission was working at full operational capacity.

4

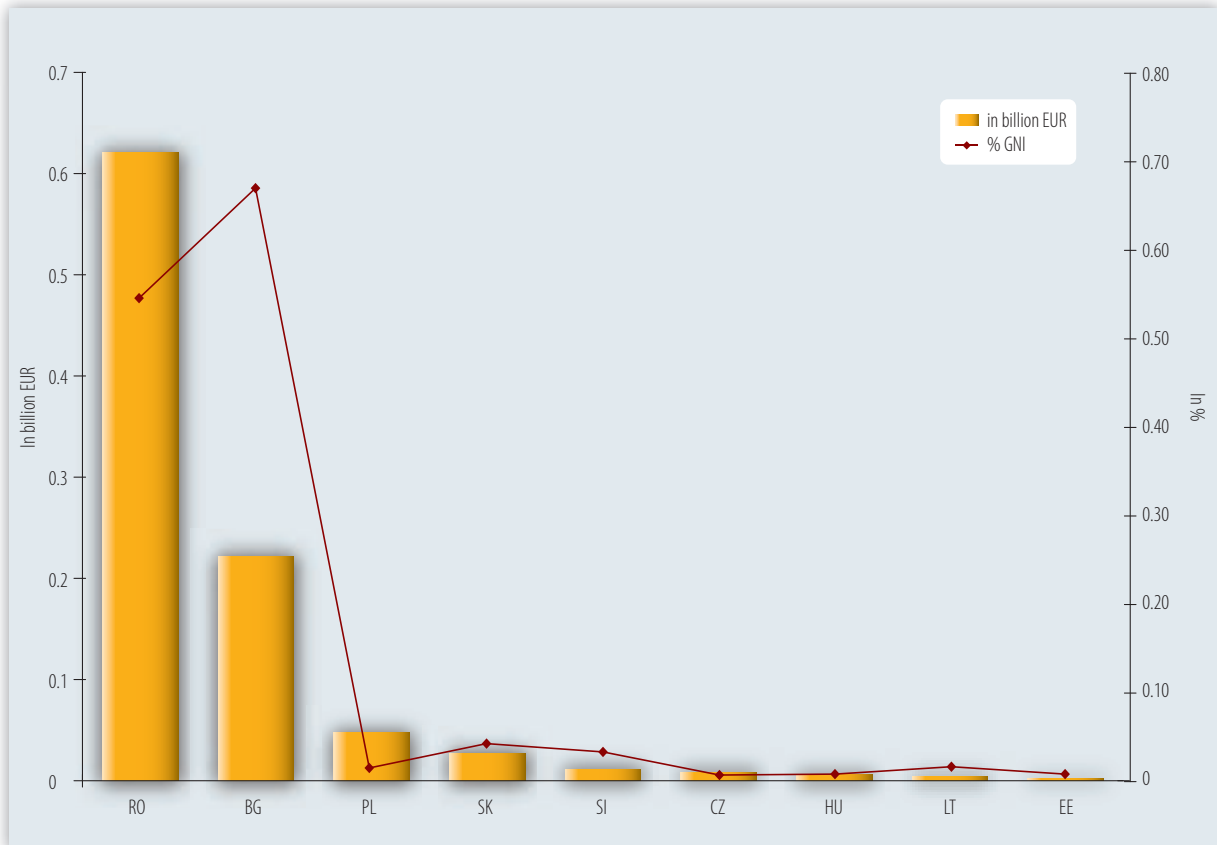


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Heading 4 — Implemented payments (million EUR)



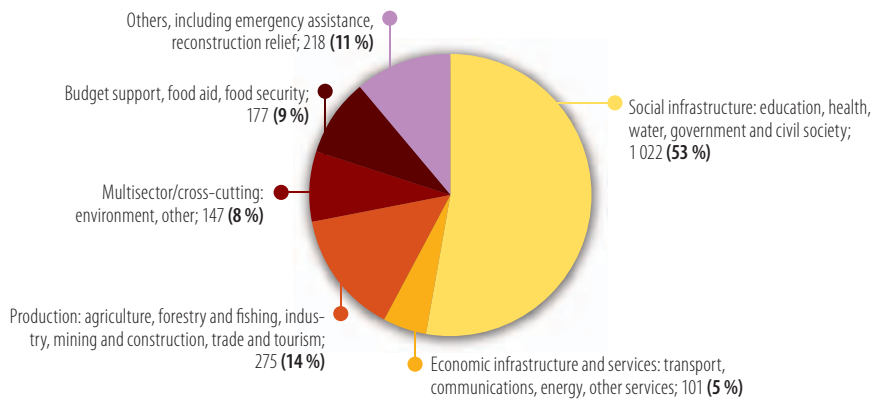
Heading 4 — Pre-accession programmes (former Phare, ISPA and Sapard only) – Expenditure by Member State



Development Cooperation Instrument (DCI)

The overarching objective of this EU instrument for external cooperation is to eradicate poverty by means of sustainable development, partly by working towards the millennium development goals (see box).

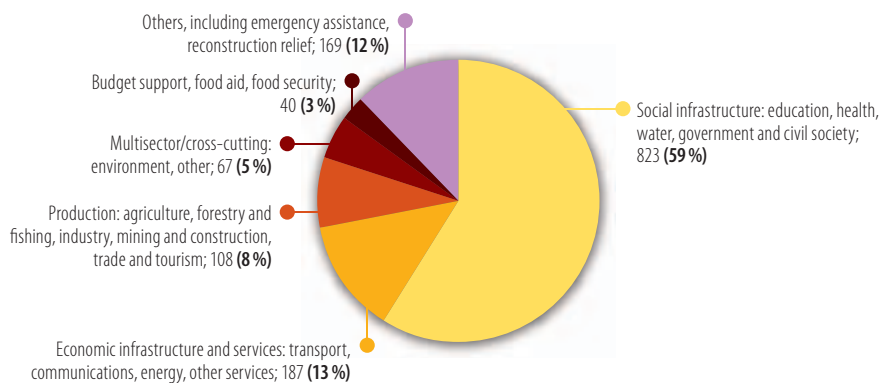
DCI payments (ODA) — Breakdown by sector, general Commission budget, 2009 (million EUR)



European Neighbourhood and Partnership Instrument (ENPI)

The EU's neighbourhood policy aims to build economic stability and security around the EU's borders. Funding is available through the European Neighbourhood and Partnership Instrument (ENPI) to support the neighbouring countries' own reforms and integration.

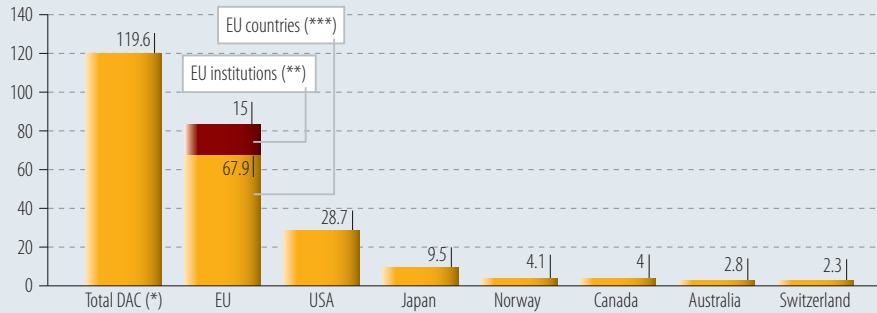
ENPI payments (ODA) — Breakdown by sector, general Commission budget, 2009 (million EUR)



EU assistance brings us closer to the millennium development goals.

The EU is the world's largest source of official development assistance.

Net official development assistance (ODA) in 2009 (billion USD)



Source: OECD, 14 April 2010.

(*) Development Assistance Committee.

(**) Combined: EU budget, European Development Fund (EDF), European Investment Bank (EIB).

(***) Combined: DAC-EU members, non-DAC-EU members (Czech Republic, Hungary, Poland, Slovakia).

At the EU level, this aid is delivered through six major instruments:

- the European Development Fund (managed by the European Commission but technically not part of the EU budget; see below);
- the Development Cooperation Instrument (DCI);
- the European Neighbourhood and Partnership Instrument (ENPI);
- the European Instrument for Democracy and Human Rights (EIDHR);
- the Instrument for Stability (IfS);
- the Instrument for Nuclear Safety Cooperation (INSC).

The European Development Fund (EDF), formally outside the EU budget and financed directly by Member States' contributions, is the main instrument for providing EU aid for development cooperation in the African, Caribbean and Pacific (ACP) states and overseas countries and territories (OCTs). The EDF consists of grants managed by the European Commission and risk capital and loans managed by the European Investment Bank (EIB) under the Investment Facility. The 10th EDF (2008–13) has been allocated EUR 22 682 million.

EDF payments (*), 2007–09

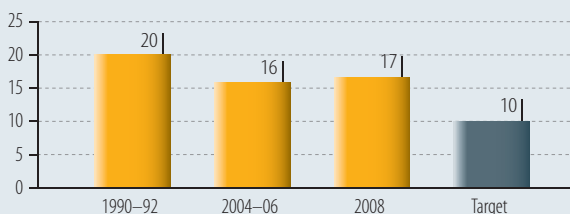
2007	2008	2009
3 251	3 483	3 359

(*) Gross payments in million EUR (without recoveries deducted), both 10th and earlier EDFs.

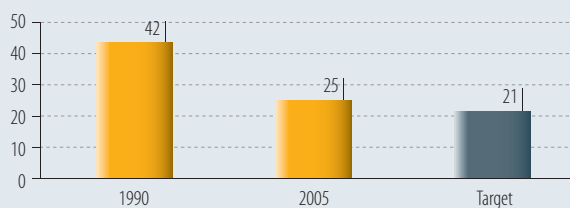
The millennium development goals (MDGs) ⁽¹⁾ set quantitative benchmarks to halve extreme poverty in all its forms by 2015. The EU is a key player in these efforts. In 2009, the European Commission strengthened efforts to ensure that the progress towards the MDGs observed in recent years would not be impeded by the effects of the crisis.

In 2009, the EU maintained its commitment to help countries **eradicate extreme poverty and hunger (MDG 1)**, partly through food security programmes. In Bangladesh, for example, the food and livelihoods security project (EUR 24 million allocated in 2009) contributes to improving food security for rural ultra-poor small farmers and rural day labourers and their dependants.

Proportion (%) of undernourished population (developing countries)



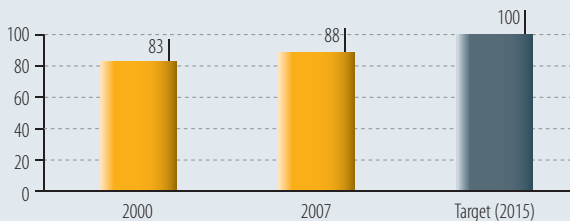
Proportion (%) of people living on less than USD 1.25 a day (developing regions)



In Ecuador, a EUR 41.2 million sector support programme contributes to **improving universal education (MDG 2)**. More than 145 000 beneficiaries have been taught to read and write, and adult education has been provided.

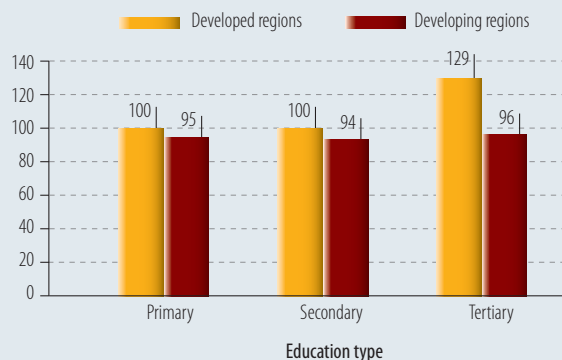
The Commission has been active in efforts to **advance gender equality (MDG 3)**. For instance, in 2009, support was given to non-state actors to fight adult illiteracy and promote women's property ownership.

Enrolment in primary education (%), developing regions



⁽¹⁾ For more information on MDGs and targets, please refer to the United Nations' *Millennium Development Goals Report 2009*.

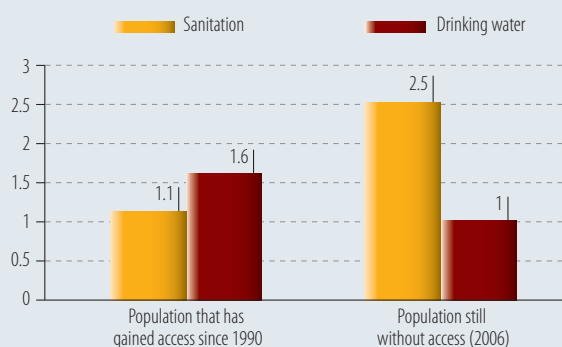
Girls' school enrolment in relation to boys', 2007 (girls per 100 boys)



In 2009, the EU also supported progress on the **health-related MDGs (MDGs 4, 5 and 6)** and the prevention of poverty-related diseases, such as HIV/AIDS, malaria and tuberculosis, through health sector reform and health-care delivery approaches. The Commission boosted anti-malaria efforts in African countries, for example through international organisations such as Unicef, by distributing insecticide-treated bed nets. It is estimated that nearly 1 million people die each year from malaria, mostly young children in sub-Saharan Africa.

In line with MDG 7, the Commission also focused on major **environmental issues**, such as climate change, desertification, biodiversity, fisheries and forest preservation. In south India, an ongoing project aimed at reviving, conserving and developing traditional water harvesting structures has reached 75 000 people.

Access to sanitation and drinking water (number of population in billions)



Instrument for Pre-Accession Assistance (IPA)

The enlargement policy is one of the most effective EU foreign policy instruments, providing a strong stimulus for political and economic reforms in candidate countries.

The EU provides focused pre-accession financial aid to the candidate countries (currently Croatia, the former Yugoslav Republic of Macedonia and Turkey), and the potential candidates (Albania, Bosnia and Herzegovina, Montenegro, Serbia and Kosovo under UNSCR 1244/99), intended to help these countries carry out political, economic and institutional reforms in line with EU standards.

Compliance with the Copenhagen criteria								
	Candidates			Potential candidates				
	Croatia	Turkey	Former Yugoslav Republic of Macedonia	Albania	Bosnia and Herzegovina	Montenegro	Serbia	Kosovo (under UNSCR 1244/99)
Political criteria	compliant	ongoing	compliant	ongoing	ongoing	ongoing	ongoing	ongoing
Economic criteria	compliant	compliant	compliant	ongoing	ongoing	ongoing	ongoing	ongoing
Acquis criteria	ongoing	ongoing	ongoing	ongoing	ongoing	ongoing	ongoing	ongoing

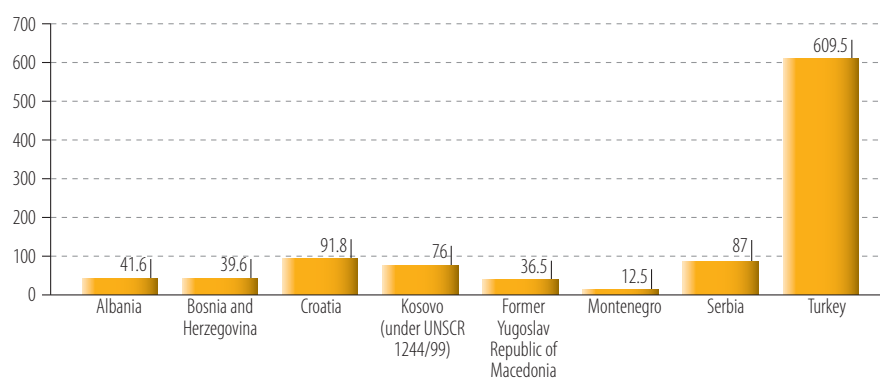
compliant
 ongoing

The Copenhagen criteria

These are the conditions for EU accession. They require the candidate country to have:

- stable institutions that guarantee democracy, the rule of law, human rights and respect for minorities (political criteria);
- a functioning market economy, as well as the ability to cope with the pressure of competition inside the Union (economic criteria);
- the ability to assume the obligations of membership (*acquis* criteria — alignment with EU standards).

IPA 2009 by country: payments to EU candidate and potential candidate countries, excluding multi-beneficiary actions (million EUR)

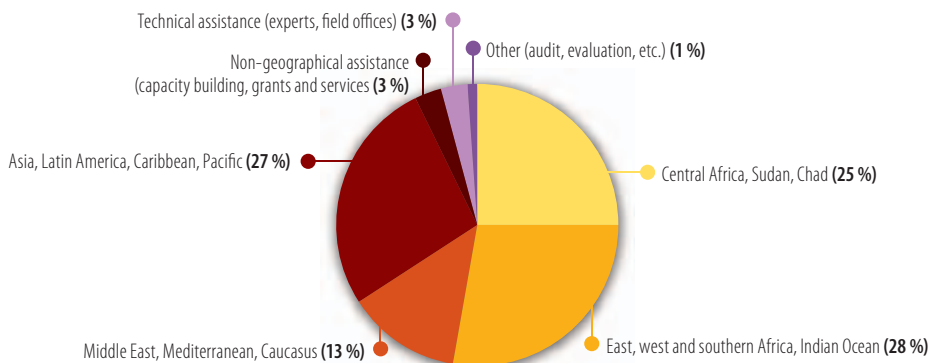


Humanitarian aid

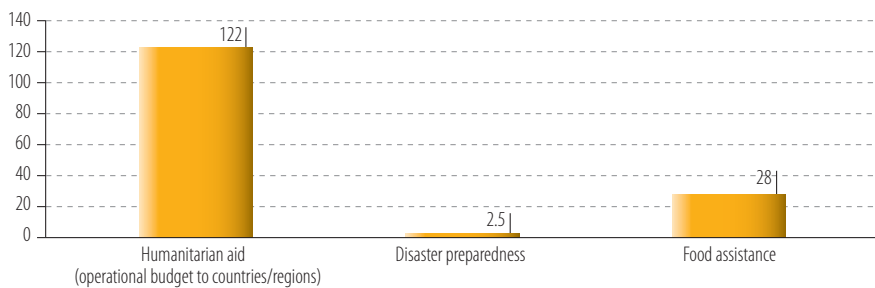
Every year the EU's humanitarian aid helps millions of people affected by man-made crises or natural disasters. The European Commission is one of the world's largest humanitarian aid donors, and the EU taken as a whole accounts for more than half of total official humanitarian aid.

In 2009, the Commission responded to humanitarian crises in over 70 third countries, supporting millions of beneficiaries.

Humanitarian aid in 2009



Number of beneficiaries (2009) (in millions)



Common foreign and security policy (CFSP)

Through its common foreign and security policy, the EU acts to strengthen stability and peace in the world's numerous hot spots: Kosovo (under UNSCR 1244/99), southern Caucasus, Afghanistan, the Middle East and Africa. In 2009, the mission in Kosovo reached full operation capability, with around 3 000 staff in place (see box).

What is EULEX?

The European Union rule of law mission in Kosovo under UNSCR 1244/99 (EULEX) is the largest civilian mission ever launched under the common security and defence policy (CSDP). The central aim is to assist and support the Kosovo authorities in the police, judiciary and customs areas.

CFSP missions in 2009

Mission	Since	Number of staff, 2009
EU police mission, Bosnia and Herzegovina (*)	2003	275
EU border assistance mission, Rafah	2005	27
EU integrated rule of law mission, Iraq	2005	53
EU mission to provide advice and assistance for security sector reform, Democratic Republic of the Congo	2005	50
EU rule of law mission, Kosovo (under UNSCR 1244/99) (*)	2008	3 000
EU Police Co-ordinating Office for Palestinian Police Support (*)	2006	66
EU police mission, Afghanistan (*)	2007	433
EU police mission, Democratic Republic of the Congo (*)	2007	68
EU mission in support of security sector reform, Guinea-Bissau	2008	37
EU monitoring mission, Georgia	2008	330

(*) Contributing states include non-EU countries.

Administration • Heading 5

Administration covers the expenditure by all EU institutions on, for example, staff salaries and pensions, buildings and infrastructure, information technology and security.

Highlights

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1

Some 7 % of the total EU budget was spent on administration.

The European Commission approved 250 posts for Romanian and Bulgarian nationals and the transition phase for the new Member States was completed.



2

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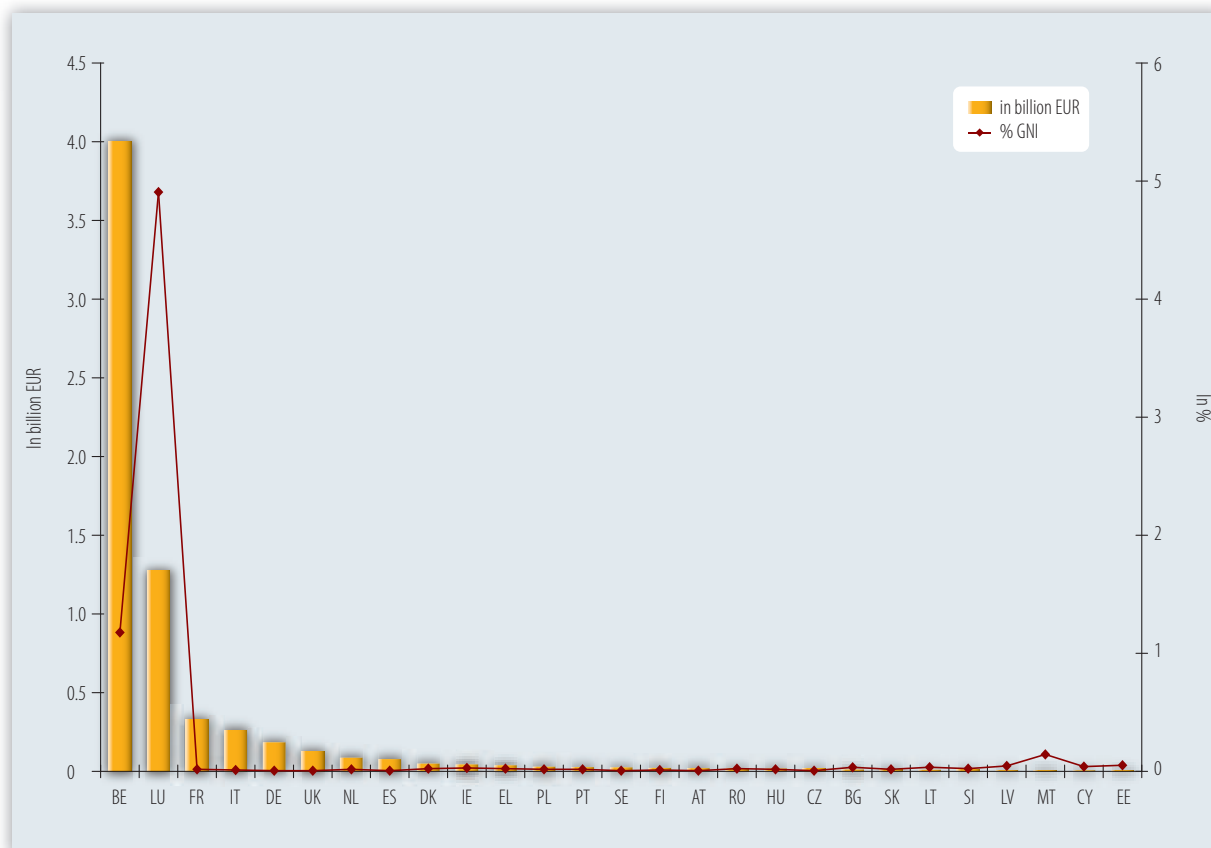
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The Commission committed itself not to request new posts.

Administrative expenditure, 2009

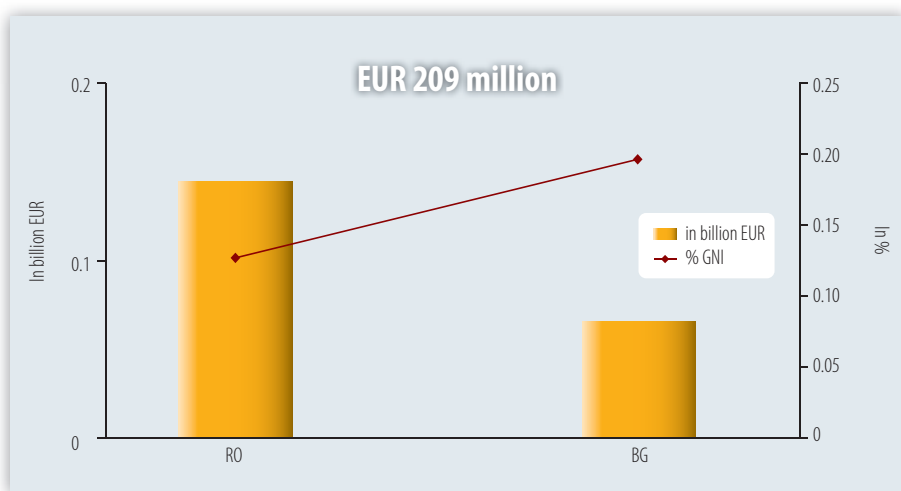
Institution	Implemented payments in 2009 (million EUR)
European Parliament	1 423
Council	618
Commission (excluding pensions)	3 463
Pensions (all institutions)	1 099
European Schools	149
Total	4 711
Court of Justice	306
Court of Auditors	123
European Economic and Social Committee	114
Committee of the Regions	74
Ombudsman	8
European Data Protection Supervisor	5
Total	7 382

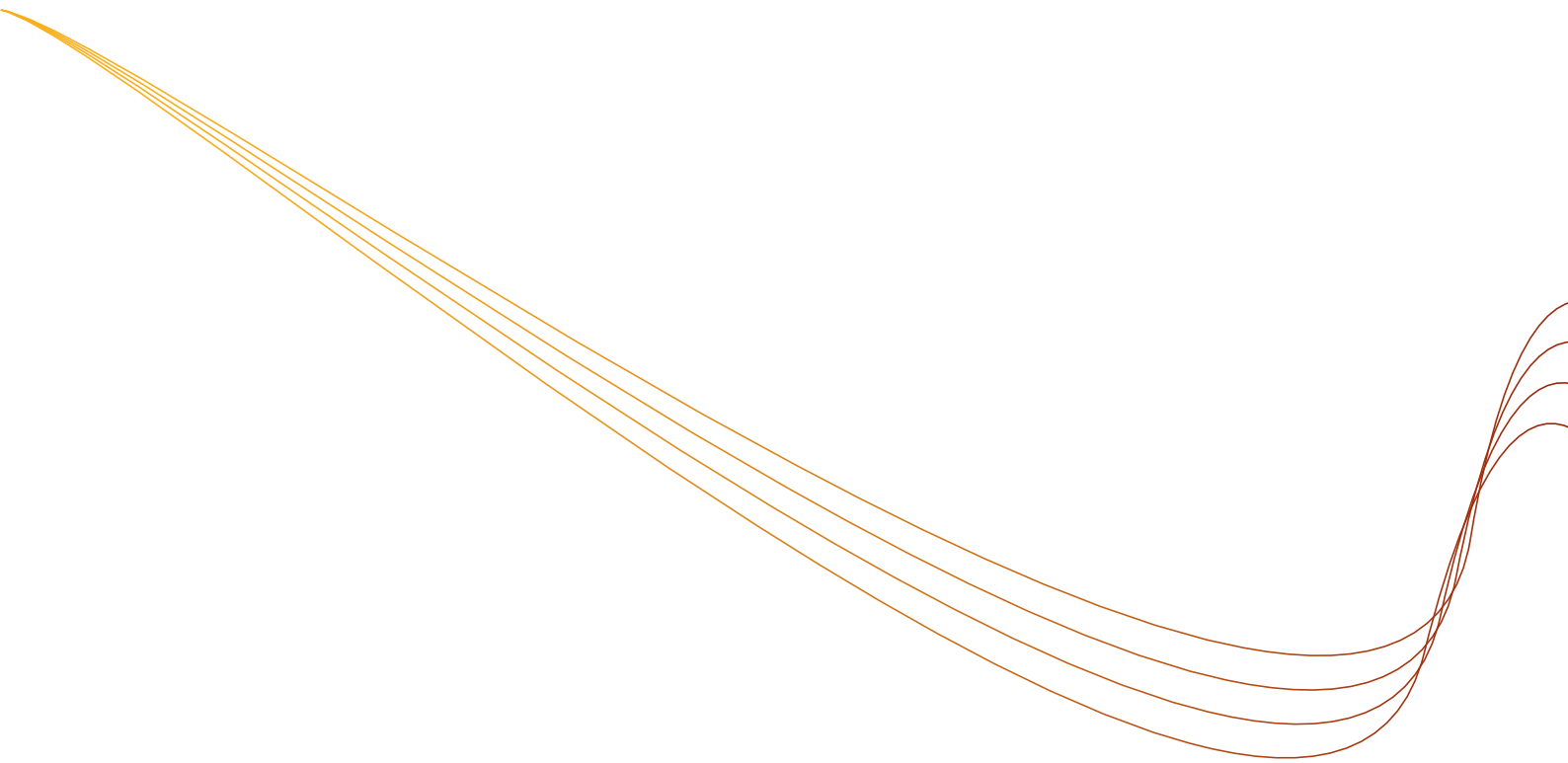
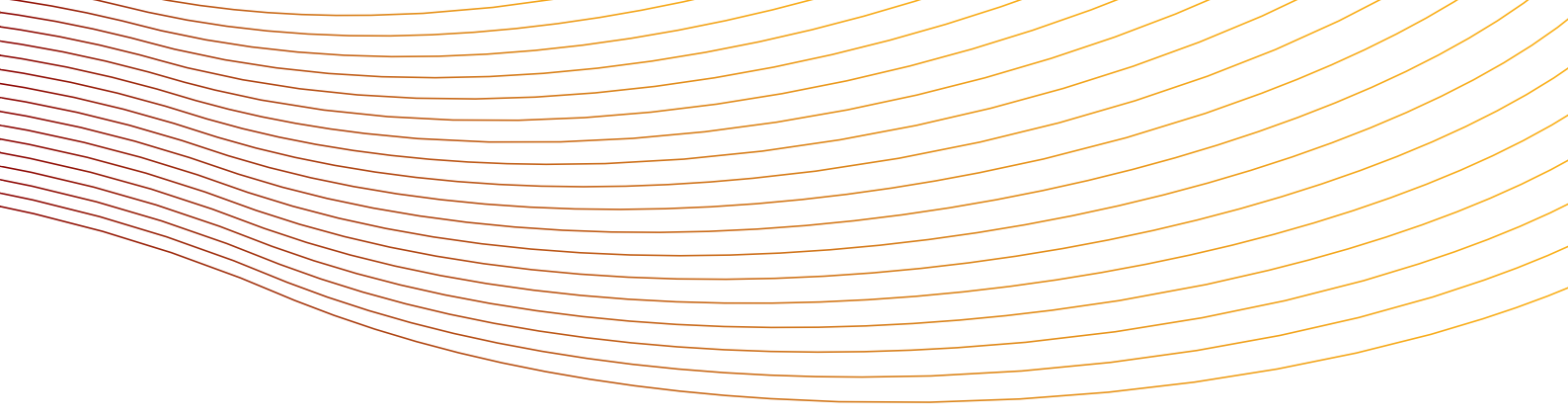
Heading 5 — Expenditure by Member State



Compensation • Heading 6

Compensation is a temporary measure ensuring that new Member States retain a positive budgetary balance during the first years after accession. New EU Member States start paying into the EU budget from the beginning but might not receive substantial amounts from it until some time later due to the fact that the programmes are implemented over a longer time-frame. Compensation is designed to bridge this temporary gap.





Summary table: Breakdown by heading and by Member State

Methodological note: Allocation of expenditure

In 2009, total executed EU expenditure amounted to EUR 112 311.7 million (excluding EUR 6 049.4 million of expenditure made from earmarked revenue and including EUR 204.1 million of expenditure made of EFTA contribution) or EUR 118 361.0 million ⁽¹⁾ when including earmarked revenue and those of EFTA, of which EUR 102 821.2 million (i.e. 86.9 %) was allocated to Member States, EUR 6 357.2 million to third countries and EUR 9 182.7 was not allocated. The corresponding 2008 figures were EUR 116 544.5 million, EUR 104 962.0 million (i.e. 90.1 %), EUR 5 603.9 million and EUR 5 978.6 million.

In 2009, EU expenditure allocated to third countries (i.e. EUR 6 357.2 million) concerned mainly part of: 'The EU as a global player' (EUR 5 293.4 million), research (EUR 431.5 million), TEN (228.1 million), fisheries (EUR 146.3 million) and other (EUR 257.8 million). The 2009 EU expenditure which was not allocated (i.e. EUR 9 182.7 million) falls into the following categories:

- expenditure financed from earmarked revenue (EUR 6 049.4 million);
- part of expenditure under 'The EU as a global player' (EUR 1 550.3 million);
- expenditure which, by its nature, cannot be attributed to specific Member States (EUR 1 583.0 million); this concerns part of administration (EUR 482.0 million), research (EUR 777.0 million), competitiveness and innovation (EUR 165.0 million), and other (EUR 159.0 million).

Methodology

Year of reference

Executed and allocated expenditure are actual payments made during a financial year, pursuant to that year's appropriations or to carryovers of non-utilised appropriations from the previous year. Expenditure financed from earmarked revenue is presented separately, except for the payments made under EFTA appropriations, which cannot be isolated in the central accounting system of the Commission (ABAC).

Allocation of expenditure

Based on the criteria used for the UK correction, i.e. all expenditure must possibly be allocated, except for external actions, pre-accession strategy (if paid to the EU-15), guarantees, reserves and expenditure under earmarked revenue.

Allocation by Member State

Expenditure is allocated to the country in which the principal recipient resides, on the basis of the information available in ABAC.

Some expenditure is not (or is improperly) allocated in ABAC, due to conceptual difficulties. In this case, whenever obtained from the corresponding services, additional information is used (e.g. for Galileo, research and administration).

⁽¹⁾ Payments made from EUR 124 568.6 million of payment appropriations (i.e. from the sum of: EUR 113 410.4 million on year's appropriations, EUR 2 131.8 million on carryovers, and EUR 9 026.5 million on earmarked revenue).

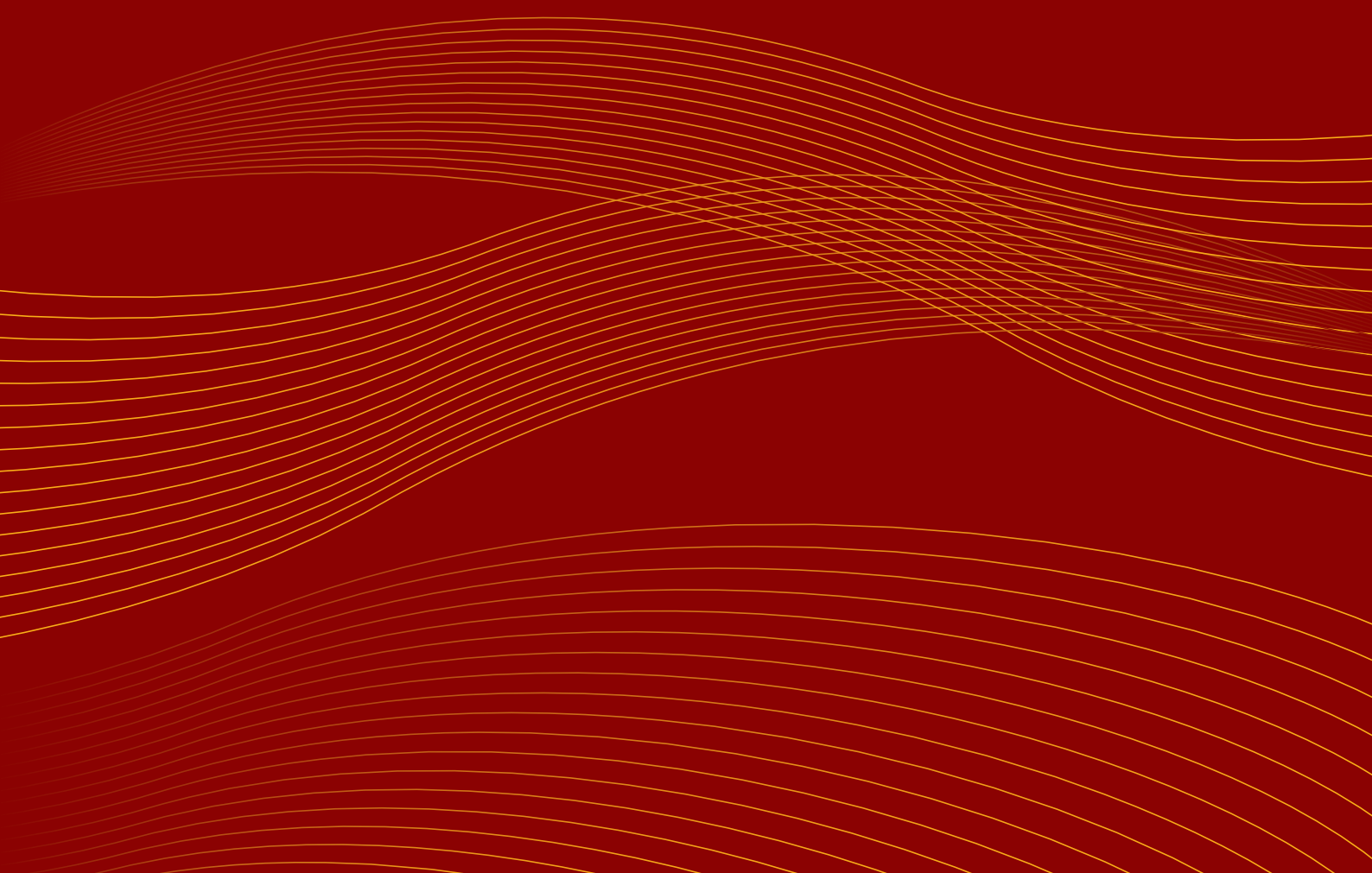
	Million EUR										% by Member State										% GNI									
	1a. Competitiveness	1b. Cohesion	2. Natural resources	3a. Freedom, security, justice	3b. Citizenship	4. The EU as a global partner	5. Administration	6. Compensation	Total expenditure		1a. Competitiveness	1b. Cohesion	2. Natural resources	3a. Freedom, security, justice	3b. Citizenship	5. Administration	Pre-access, and compensation	Total expenditure		1a. Competitiveness	1b. Cohesion	2. Natural resources	3a. Freedom, security, justice	3b. Citizenship	5. Administration	Pre-access, and compensation	Total expenditure			
BE	8141	3708	310.2	63.9	75.2	0.0	3995.3	0.0	5629.3	5.5%	14.5	6.6	5.5	1.1	1.3	71.0	0.0	100	0.24	0.11	0.09	0.02	0.02	0.02	1.17	0.00	1.66			
BG	36.6	2670	361.4	2.7	13.5	221.2	11.6	64.7	978.6	10%	3.7	27.3	36.9	0.3	1.4	1.2	29.2	100	0.11	0.81	1.09	0.01	0.04	0.04	0.04	0.86	2.96			
CZ	65.7	19749	867.0	6.2	10.2	8.0	16.6	0.0	2948.6	2.9%	2.2	67.0	29.4	0.2	0.3	0.6	0.3	100	0.05	1.53	0.67	0.00	0.01	0.01	0.01	0.01	2.28			
DK	146.9	56.5	1062.9	2.1	10.7	0.0	48.8	0.0	1328.0	1.3%	11.1	4.3	80.0	0.2	0.8	3.7	0.0	100	0.06	0.02	0.46	0.00	0.00	0.00	0.02	0.00	0.58			
DE	1444.2	3311.4	6679.7	44.4	49.5	0.0	184.0	0.0	11713.3	11.4%	12.3	28.3	57.0	0.4	0.4	1.6	0.0	100	0.06	0.14	0.27	0.00	0.00	0.01	0.00	0.00	0.48			
EE	24.3	517.3	156.6	5.9	4.8	1.0	6.5	0.0	716.4	0.7%	3.4	72.2	21.9	0.8	0.7	0.9	0.1	100	0.18	3.86	1.17	0.04	0.04	0.05	0.01	5.34				
IE	1193	121.3	1081.1	5.1	7.5	0.0	43.6	0.0	1378.0	1.3%	8.7	8.8	78.5	0.4	0.5	3.2	0.0	100	0.09	0.09	0.81	0.00	0.01	0.03	0.00	1.04				
EL	224.5	2259.2	2875.6	26.4	10.4	0.0	38.0	0.0	5434.0	5.3%	4.1	41.6	52.9	0.5	0.2	0.7	0.0	100	0.10	0.98	1.25	0.01	0.00	0.02	0.00	2.35				
ES	659.1	4174.2	6611.7	68.5	23.2	0.0	77.6	0.0	11614.2	11.3%	5.7	35.9	56.9	0.6	0.2	0.7	0.0	100	0.06	0.40	0.64	0.01	0.00	0.01	0.00	1.13				
FR	1392.2	1920.2	9749.4	46.6	194.9	0.0	328.6	0.0	13631.9	13.3%	10.2	14.1	71.5	0.3	1.4	2.4	0.0	100	0.07	0.10	0.50	0.00	0.01	0.02	0.00	0.70				
IT	761.5	2413.2	5287.1	58.7	589.3	0.0	262.5	0.0	9372.3	9.1%	8.1	25.7	56.4	0.6	6.3	2.8	0.0	100	0.05	0.16	0.35	0.00	0.04	0.02	0.00	0.63				
CY	17.6	74.1	58.7	5.2	10.1	0.0	6.6	0.0	172.3	0.2%	10.2	43.0	34.1	3.0	5.9	3.9	0.0	100	0.11	0.45	0.35	0.03	0.06	0.04	0.00	1.04				
LV	16.1	469.7	206.2	5.7	4.5	0.0	8.0	0.0	710.3	0.7%	2.3	66.1	29.0	0.8	0.6	1.1	0.0	100	0.08	2.34	1.03	0.03	0.02	0.04	0.00	3.53				
LT	102.5	1176.8	468.5	21.1	7.3	4.4	9.8	0.0	1790.3	1.7%	5.7	65.7	26.2	1.2	0.4	0.5	0.2	100	0.38	4.42	1.76	0.08	0.03	0.04	0.02	6.72				
LU	86.1	291	54.5	1.7	9.3	0.0	1272.7	0.0	1453.6	1.4%	5.9	2.0	3.8	0.1	0.6	87.6	0.0	100	0.33	0.11	0.21	0.01	0.04	4.91	0.00	5.61				
HU	66.6	2174.4	1279.9	9.1	14.0	6.4	18.3	0.0	3568.6	3.5%	1.9	60.9	35.9	0.3	0.4	0.5	0.2	100	0.08	2.48	1.46	0.01	0.02	0.02	0.01	4.07				
MT	6.5	35.3	6.9	12.1	3.3	0.0	7.3	0.0	71.5	0.1%	9.1	49.4	9.7	16.9	4.6	10.2	0.0	100	0.12	0.66	0.13	0.23	0.06	0.14	0.00	1.33				
NL	446.2	242.3	1013.0	43.6	18.3	0.0	86.2	0.0	1849.5	1.8%	24.1	13.1	54.8	2.4	1.0	4.7	0.0	100	0.08	0.04	0.18	0.01	0.00	0.02	0.00	0.33				
AT	210.9	241.2	1307.7	25.5	11.1	0.0	20.0	0.0	1816.6	1.8%	11.6	13.3	72.0	1.4	0.6	1.1	0.0	100	0.08	0.09	0.48	0.01	0.00	0.01	0.00	0.66				
PL	128.6	6082.0	2858.7	83.1	24.7	46.6	29.3	0.0	9252.9	9.0%	1.4	65.7	30.9	0.9	0.3	0.3	0.5	100	0.04	2.03	0.95	0.03	0.01	0.01	0.01	3.08				
PT	129.7	2433.6	1102.7	23.6	8.0	0.0	26.5	0.0	3724.1	3.6%	3.5	65.3	29.6	0.6	0.2	0.7	0.0	100	0.08	1.55	0.70	0.02	0.01	0.02	0.00	2.37				
RO	47.1	918.1	1167.9	1.4	35.1	618.9	18.3	144.4	2951.2	2.9%	1.6	31.1	39.6	0.0	1.2	0.6	25.9	100	0.04	0.81	1.03	0.00	0.03	0.02	0.00	2.59				
SI	25.5	368.3	190.8	6.5	5.1	11.1	9.0	0.0	616.3	0.6%	4.1	59.8	31.0	1.0	0.8	1.5	1.8	100	0.07	1.07	0.56	0.02	0.01	0.03	0.03	1.79				
SK	48.7	584.8	513.0	4.3	4.3	26.6	10.8	0.0	1192.4	1.2%	4.1	49.0	43.0	0.4	0.4	0.9	2.2	100	0.08	0.93	0.82	0.01	0.01	0.02	0.04	1.91				
FI	205.6	193.9	766.7	11.1	8.7	0.0	21.8	0.0	1207.8	1.2%	17.0	16.1	63.5	0.9	0.7	1.8	0.0	100	0.12	0.11	0.45	0.01	0.01	0.01	0.00	0.71				
SE	256.7	212.2	875.7	24.1	58.2	0.0	25.0	0.0	1451.9	1.4%	17.7	14.6	60.3	1.7	4.0	1.7	0.0	100	0.09	0.07	0.30	0.01	0.02	0.01	0.00	0.50				
UK	1045.8	1274.9	3712.3	56.4	31.6	0.0	126.1	0.0	6247.1	6.1%	16.7	20.4	59.4	0.9	0.5	2.0	0.0	100	0.07	0.08	0.23	0.00	0.00	0.01	0.00	0.39				
EU-27	8 528.8	33 896.7	50 626.0	665.1	1 242.7	944.1	6 708.7	2 091.1	102 821.2	100%	8.3	33.0	49.2	0.6	1.2	6.5	1.1	100	0.07	0.29	0.43	0.01	0.01	0.06	0.01	0.87				
non-EU	704.4	0.3	148.5	0.7	16.0	5 293.4	193.9	0.0	6 357.2										0.01	0.00	0.00	0.00	0.00	0.00	0.05	0.05				
other	1 024.7	35.6	25.4	1.1	14.1	1 550.3	482.0	0.0	3 133.3										0.01	0.00	0.00	0.00	0.00	0.00	0.01	0.03				
Total (excl. earmarked and incl. EFTA)	10 257.9	33 932.6	50 800.0	666.9	1 272.8	7 787.8	7 384.5	2 091.1	112 311.7										0.09	0.29	0.43	0.01	0.01	0.06	0.07	0.95				
earmarked	492.7	0.3	5 077.3	17.6	35.6	195.1	230.7	0.0	6 049.4										0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.05				
Grand total	10 750.6	33 932.9	55 877.3	684.5	1 308.5	7 982.9	7 615.3	2 091.1	118 361.0										0.09	0.29	0.48	0.01	0.01	0.06	0.07	1.01				





Section II

REVENUE



Section II — Revenue

The budget of the European Union is financed by own resources, other revenue and the surplus carried over from the previous year. In 2009, own resources amounted to EUR 108 906.9 million, other revenue to EUR 6 922.5 million and EUR 1 796.2 million corresponded to the surplus carried over from the previous year.

When the Council and the Parliament approve the annual budget, total revenue must equal total expenditure. The total amount needed to finance the budget follows automatically from the level of total expenditure. However, since outturns of revenue and expenditure usually differ from the budgeted estimates, there is a balance of the exercise resulting from the implementation. Normally, there has been a surplus, which reduces Member States' own resources payments in the subsequent year.

Own resources

The basic rules on the system of own resources are laid down in a Council decision adopted by unanimity in the Council and ratified by all Member States. Previous Council Decision No 2000/597/EC (ORD 2000) was replaced by Council Decision No 2007/436/EC (ORD 2007). ORD 2007 entered into force on 1 March 2009 with retroactive effect back to 1 January 2007 (own resources payments for 2009 were thus made pursuant to ORD 2007 with the retroactive effect for 2007 and 2008⁽¹⁾). Own resources can be defined as revenue accruing automatically to the EU in order to finance its budget without the need for any subsequent decision by national authorities. The overall amount of own resources needed to finance the budget is determined by total expenditure less other revenue. The total amount of 2009 own resources cannot exceed 1.24 % of the EU gross national income (GNI).

Own resources can be divided into the following categories:

- traditional own resources (TOR);
- the VAT own resource;
- the GNI own resource ('the additional fourth resource'), which plays the role of residual resource.

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

Furthermore, some Member States may choose not to participate in certain justice and home affairs (JHA) policies. Corresponding adjustments are introduced to own resources payments (since 2003 for Denmark and since 2006 for Ireland and the United Kingdom).

Traditional own resources (i.e. customs duties and sugar levies)

Traditional own resources (TOR) are levied on economic operators and collected by Member States on behalf of the EU. TOR payments accrue directly to the EU budget, after deduction of a 25 % amount retained by Member States as collection costs.

Following the implementation into EU law of the Uruguay Round agreements on multilateral trade, there is no longer any material difference between agricultural duties and customs duties under ORD 2007. Customs duties are levied on imports of agricultural and non-agricultural products from third countries, at rates based on the Common Customs Tariff. In 2009, this resource corresponded to 12 % (EUR 14 396.6 million) of total revenue.

Sugar levies are paid by sugar producers to finance the export refunds for sugar. Revenue from this resource amounted to 0.1 % (EUR 131.6 million) of total revenue in 2009.

VAT own resource

The VAT own resource is levied on Member States' VAT bases, which are harmonised for this purpose in accordance with EU rules. The same percentage is levied on the harmonised base of each Member State. However, the VAT base to take into account is capped at 50 % of each Member State's GNI. This rule is intended to avoid the less prosperous Member States paying out of proportion to their contributive capacity, since consumption and hence VAT tend to account for a higher percentage of a country's national income at relatively lower levels of prosperity.

In 2009, the 50 % 'capping' was applied to 12 Member States (Bulgaria, the Czech Republic, Estonia, Ireland, Greece, Spain, Cyprus, Luxembourg, Malta, Poland, Portugal and Slovenia).

According to ORD 2007, the uniform rate of call of the VAT own resource is fixed at 0.30 % from 1 January 2007. However, for the period 2007–13 only, the rate of call of the VAT own resource for Austria has been fixed at 0.225 %, for Germany at 0.15 % and for the Netherlands and Sweden at 0.10 %.

⁽¹⁾ Amending Budget No 3 for the financial year 2009 (OJ L 157, 19.6.2009).

In 2009, the total amount of the VAT own resource (including balances for previous years) levied reached EUR 12 796.2 million or 11 % of total revenue.

The GNI own resource

The GNI own resource was introduced in 1988 to balance budget revenue and expenditure, i.e. to finance the part of the budget not covered by other revenue. The same percentage is levied on each Member State's GNI, established in accordance with EU rules.

The rate is fixed during the budgetary procedure. The amount of the GNI own resource needed depends on the difference between total expenditure and the sum of all other revenue. In 2009, under ORD 2007, the rate of call of GNI amounted to 0.7072 % (rounded figure) and the total amount of the GNI resource (including balances for previous years) levied reached EUR 81 988.2 million or 70 % of total revenue.

According to ORD 2007, the Netherlands and Sweden receive a gross reduction in their annual GNI own resource contributions for the period 2007–13 only. ORD 2007 specifies the amount of this reduction (EUR 605 million and EUR 150 million in constant 2004 prices, which are adapted for current prices) and indicates that this reduction shall be granted after financing of the UK correction. This reduction is financed by all other Member States.

The UK correction

The current UK correction mechanism was introduced in 1985 to correct the imbalance between the United Kingdom's share in payments to the EU budget and its share in EU expenditure. This mechanism has been modified on several occasions to compensate for changes in the system of EU budget financing, but the basic principles remain the same.

The imbalance is calculated as the difference between the UK share in EU expenditure allocated to the Member States and in total VAT and GNI own resources payments. The difference in percentage points is multiplied by the total amount of EU expenditure allocated to the Member States. The UK is reimbursed by 66 % of this budgetary imbalance.

The cost of the correction is borne by the other 26 Member States. The distribution of the financing is first calculated on the basis of each country's share in total EU-GNI. The financing share of Germany, the Netherlands, Austria and Sweden is, however, restricted to one quarter of its normal value. This cost is redistributed across the remaining 22 Member States.

ORD 2007 introduced several changes to the calculation of the amount of the UK correction.

- The fixation of the rate of call of the VAT own resource at 0.30 % and the reduced rates temporarily granted to Germany, the Netherlands, Austria and Sweden (see above) increase the amount of the UK correction.
- ORD 2007 suppresses the adjustment related to pre accession expenditure from the 2013 UK correction (to be first budgeted in 2014) onwards.
- An adjustment related to expenditure in the new Member States is introduced. From the 2008 UK correction (first budgeted in 2009) onwards, total allocated expenditure will be reduced by allocated expenditure in Member States which joined the EU after 30 April 2004, except for agricultural direct payments and market-related expenditure as well as that part of rural development expenditure originating from the EAGGF Guarantee Section. This reduction will be phased in progressively according to the following schedule: 20 % for the 2008 UK correction, 70 % for the 2009 UK correction and 100 % onwards. The additional contribution of the UK resulting from the above reduction may not exceed a ceiling of EUR 10.5 billion, in 2004 prices, during the period 2007–13. In the event of further enlargement between 2009 and 2013, this ceiling will be adjusted upwards accordingly.

The total amount of the UK correction paid in 2009, pursuant to ORD 2007, amounted to EUR 5 657.7 million.

Other revenue and the surplus from the previous year

Revenue other than own resources includes: tax and other deductions from EU staff remunerations, bank interest, contributions from non-member countries to certain EU programmes (e.g. in the research area), repayments of unused EU financial assistance, interest on late payments, as well as the balance from the previous exercise. This balance is mainly derived from the difference between the outturn of own resources payments and expenditure in the previous year.

In 2009 other revenue amounted to EUR 6 922.5 million, and EUR 1 796.2 million corresponded to the surplus carried over from the year 2008.

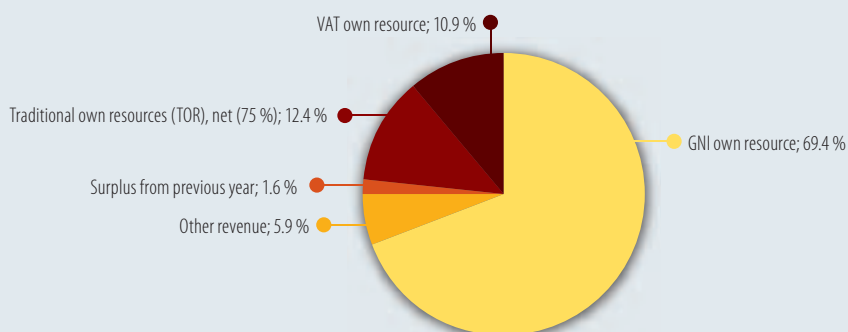
National contribution by Member State and traditional own resources collected on behalf of the EU in 2009 (million EUR)

	VAT own resource	GNI own resource	UK correction	Reduction in GNI OR granted to NL and SE	Adjustment reimplementation of ORD 2007	Total national contribution	% % GNI		Traditional own resources (TOR), net (75 %)	Total own resources	% % GNI	
	(1)	(2) (*)	(3) (**)	(4) (**)	(5) (**)	(6)=(1)+(2)+ (3)+(4)+(5)	%	% GNI	(7)	(8)= (6)+(7)	%	% GNI
BE	349.4	2 409.2	251.1	24.1	204.6	3 238.5	3.4	0.95	1 423.0	4 661.4	4.3	1.37
BG	51.0	240.9	25.1	2.4	17.4	336.7	0.4	1.02	52.9	389.6	0.4	1.18
CZ	170.0	860.8	95.4	9.2	71.9	1 207.3	1.3	0.94	166.8	1 374.1	1.3	1.06
DK	274.9	1 599.7	172.8	16.9	143.8	2 208.1	2.3	0.96	282.8	2 490.9	2.3	1.09
DE	1 705.0	17 112.6	311.7	171.1	-1 736.4	17 564.0	18.6	0.72	2 945.9	20 509.9	18.8	0.84
EE	19.9	94.0	10.9	1.0	8.7	134.5	0.1	1.00	24.0	158.5	0.1	1.18
IE	201.4	947.4	106.6	10.0	91.6	1 357.0	1.4	1.02	176.6	1 533.6	1.4	1.16
EL	328.3	1 578.5	184.1	16.9	126.2	2 234.0	2.4	0.97	190.8	2 424.8	2.2	1.05
ES	1 527.9	7 211.7	762.2	73.7	592.5	10 168.1	10.8	0.99	1 001.8	11 169.9	10.3	1.08
FR	2 545.6	13 629.3	1 451.2	137.7	1 096.2	18 830.0	20.0	0.97	1 263.0	20 093.0	18.4	1.04
IT	1 378.6	10 395.4	1 082.8	106.5	949.4	13 912.7	14.7	0.93	1 505.4	15 418.1	14.2	1.03
CY	24.8	117.6	12.5	1.2	8.8	165.0	0.2	0.99	34.5	199.4	0.2	1.20
LV	22.5	147.5	14.0	1.4	11.7	197.2	0.2	0.98	18.5	215.6	0.2	1.07
LT	41.8	202.6	18.8	2.0	16.7	282.0	0.3	1.06	40.3	322.3	0.3	1.21
LU	41.1	194.5	21.5	2.0	16.9	276.0	0.3	1.06	10.8	286.7	0.3	1.11
HU	113.2	589.1	56.5	6.1	51.1	816.0	0.9	0.93	92.9	908.9	0.8	1.04
MT	8.2	38.8	4.2	0.4	3.0	54.6	0.1	1.02	9.6	64.3	0.1	1.20
NL	264.2	3 992.0	92.9	-624.4	-2 108.7	1 615.9	1.7	0.29	1 721.1	3 337.0	3.1	0.60
AT	270.7	1 872.2	27.7	19.4	-31.0	2 159.0	2.3	0.79	156.9	2 315.8	2.1	0.85
PL	427.6	2 031.9	208.7	20.1	146.1	2 834.5	3.0	0.94	299.5	3 133.9	2.9	1.04
PT	227.7	1 078.0	113.1	11.1	89.1	1 519.1	1.6	0.97	117.6	1 636.7	1.5	1.04
RO	156.6	902.1	89.7	8.7	61.0	1 218.0	1.3	1.07	124.3	1 342.3	1.2	1.18
SI	53.9	256.1	27.2	2.5	19.0	358.8	0.4	1.04	68.8	427.7	0.4	1.24
SK	77.0	463.1	46.3	4.7	36.9	628.0	0.7	1.00	83.6	711.6	0.7	1.14
FI	237.2	1 204.1	134.6	12.8	110.4	1 699.0	1.8	0.99	114.9	1 813.9	1.7	1.06
SE	152.9	2 045.4	45.1	-148.7	-609.4	1 485.3	1.6	0.91	370.1	1 855.4	1.7	0.64
UK	2 124.7	10 773.5	-5 657.7	115.3	523.7	7 879.6	8.3	0.49	2 232.0	10 111.6	9.3	0.63
EU-27	12 796.2	81 988.2	-321.1	4.1	-88.7	94 378.7	100	0.80	14 528.2	108 906.9	100	0.93
									Surplus from previous year	1 796.2		
									Surplus external aid guarantee fund	0.0		
									Other revenue	6 922.5		
									Total revenue	117 625.6		

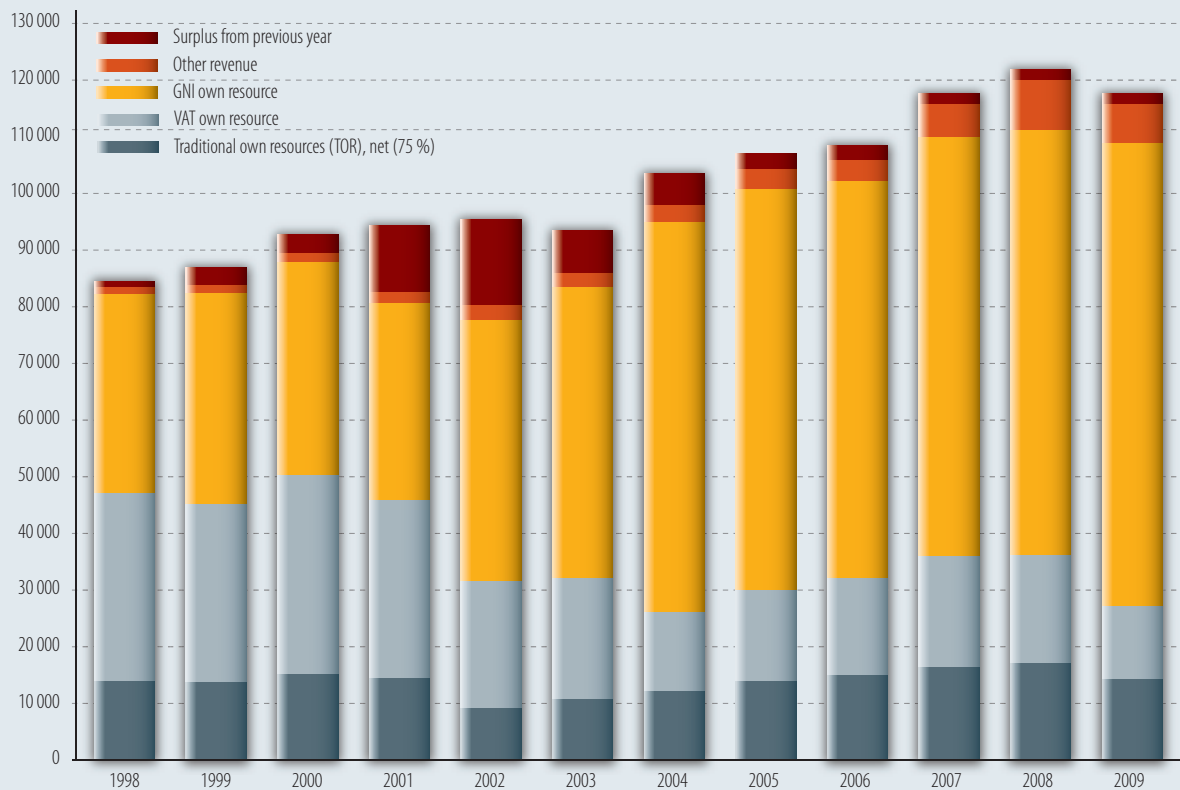
(*) For simplicity of the presentation, the GNI-based own resource includes the JHA adjustment.

(**) Totals for UK correction payments, GNI reduction granted to NL and SE and adjustment reimplementation of ORD 2007 are not equal to zero on account of exchange rate differences.

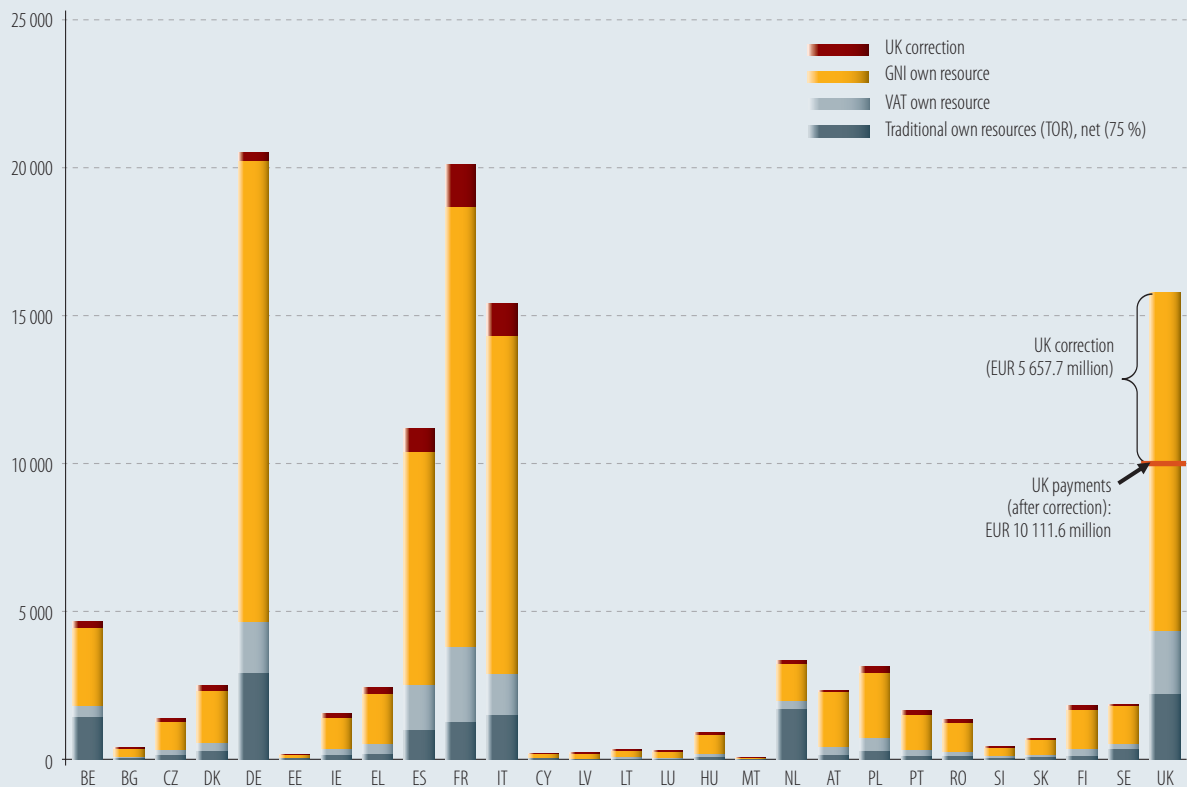
EU revenue 2009



EU revenue 1998–2008 (million EUR)



National contribution per Member State and TOR collected on behalf of the EU in 2009 (million EUR)



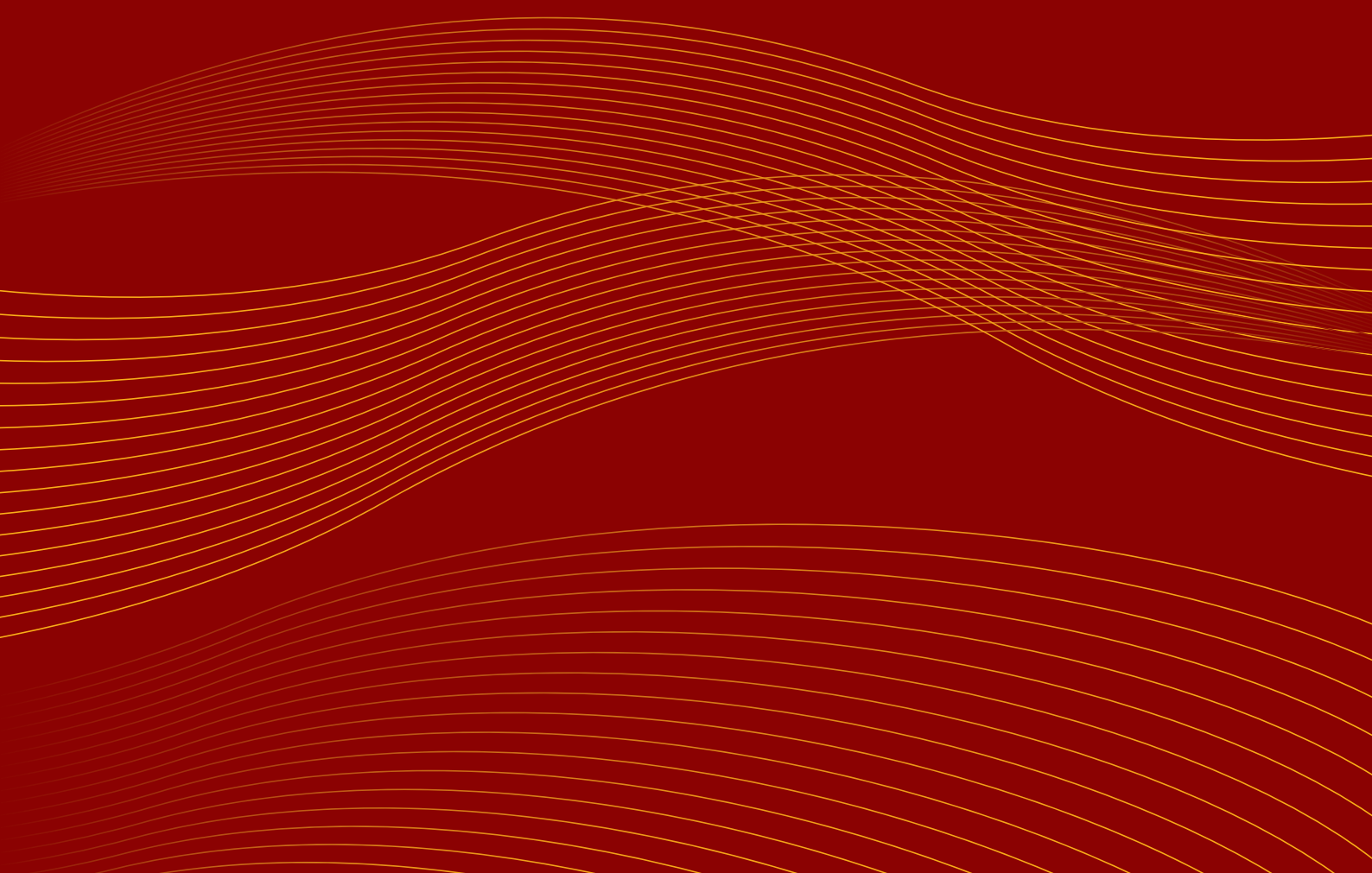




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Section III

ACTIVE BUDGET MANAGEMENT



Section III — Active budget management

The lifecycle of the EU budget, from its approval as the 'initial voted budget' onwards, means that the figures for the commitment appropriations and payment appropriations available for a given financial year tend to vary over the year.

The factors that influence and change the amounts over the financial year are described below.

Carryovers represent amounts from the previous year's voted budget that have not been used and are carried over to the current financial year.

Amending budgets are a measure which takes into account political, economic or administrative needs which could not have been foreseen during the procedure that led to the initial voted budget. It ensures more precise and economical financing of the EU budget by the Member States.

There are two types of transfers: (1) transfers from reserves which increase the amounts of the authorised appropriations to be used; (2) transfers between the lines of a chapter of the budget or between budget headings, which are neutral in overall budgetary terms.

As a result, the final voted budget represents the outcome, at the end of the financial year, of active budget management including all measures that have an effect on the total Commission budget — carryovers, amending budgets and transfers — which have been proposed and passed during the financial year.

From an accounting point of view, the budget outturn is — in general terms — the difference between all revenue and expenditure, the positive difference being a surplus.

Evolution of appropriations by heading in 2009 (million EUR)

Heading	Initial voted budget (without reserve)	Carryover from 2007	Amending budgets	Total impact of transfers	Final voted budget (with rest of reserve = EUR 3 million/p.a.)
1a. Competitiveness	11 024	+ 17.7	- 738	+ 32	10 336
1b. Cohesion	34 975	+ 15	- 12	- 77	34 901
2. Natural resources	52 537	+ 483.9	- 2 633	+ 371	50 759
3a. Freedom, security, justice	617	+ 5.9	0	+ 111	734
3b. Citizenship	677	+ 7.6	+ 615	0	1 300
4. The EU as a global partner	8 320	+ 325.5	- 244	+ 23	8 426
5. Administration	7 659	+ 1 276.4	- 98	+ 39	8 876
Compensation	209				209
Total PA	116 015	+ 2 132	- 3 109	+ 500	115 541

The most important **events** that prompted **amending budgets in 2009** are described below.

- **Floods affecting Romania** led to funding from the EU Solidarity Fund for an amount of **EUR 11.8 million** in payment appropriations (17 April 2009).
- **The financial and economic crisis** brought the European Commission to launch the European economic recovery plan (EERP) — approved and fine-tuned during the

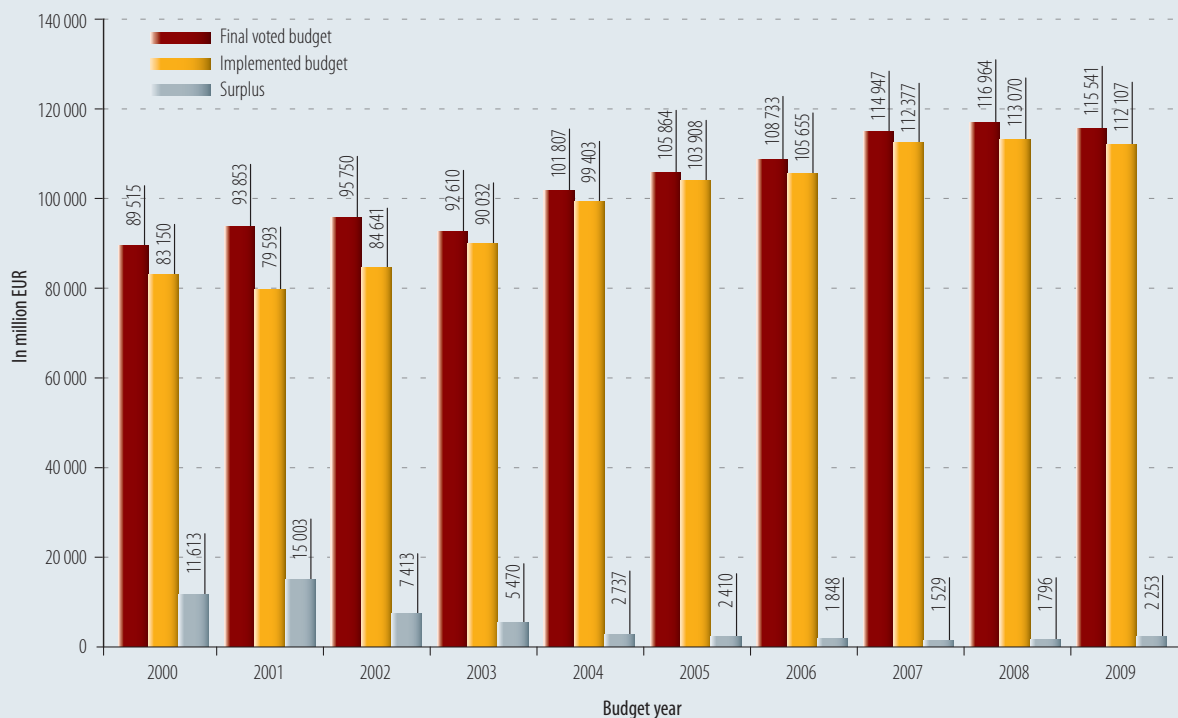
spring EU summit in March 2009 — which was translated into the EU budget in the form of financing for the following initiatives (3 July 2009):

- energy projects to aid economic recovery, commitment appropriations of **EUR 2 000 million** and payment appropriations of **EUR 76.2 million**;
- broadband Internet infrastructure in rural areas and CAP health check 'new challenges', commitment appropriations of **600 million**.

- **Storms affecting France** led to funding from the EU Solidarity Fund for an amount of **EUR 109.4 million** in commitment and payment appropriations (10 November 2009).
- **The earthquake in and around L'Aquila in April 2009** initiated the mobilisation of the EU Solidarity Fund for an amount of **EUR 493.7 million** in commitment and payment appropriations (11 December 2009).
- The long-term objective of the European Commission concerning the **eradication of bluetongue disease** led to an increase in the EU budget of EUR 49.3 million in commitment appropriations for budget item 'Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public health risk linked to an external factor — New measures' (10 November 2009).
- **The financial and economic crisis** — to which the European Commission reacted by launching the European economic recovery plan (EERP) — led to a **decrease** in commitment appropriations under headings 2 and 5 (by **EUR 359 million**), leading to a corresponding increase in the respective margin, which will then be available for the financing of the second part of the EERP (27 October 2009).

Of the final voted budget for 2009, totalling **EUR 115 541 million**, **EUR 112 107 million**, or **97 %**, has been used.

Active budget management 2000–09





Annexes



Financial frameworks 2000–06 and 2007–13

Since 1988, the EU budget has been defined within the multi-annual financial frameworks in order to ensure tighter budgetary discipline and to improve the functioning of the budgetary procedure and interinstitutional cooperation.

The financial framework which ended in 2006 was agreed for a period of seven years (2000–06) by the Interinstitutional Agreement (IIA) of 6 May 1999 on budgetary discipline and improvement of the budgetary procedure. It was the third financial programming period after those of 1988–92 and 1993–99.

The current financial framework was agreed for another period of seven years (2007–13) by the IIA of 17 May 2006 on budgetary discipline and sound financial management.

Structure

Financial frameworks consist of headings (some of them broken down into subheadings) with an annual ceiling for commitment appropriations set for each heading/subheading. The sum of the ceilings of all headings gives the total ceiling of commitment appropriations. A corresponding estimate is then established for the annual ceiling of payment appropriations.

Total annual ceilings are expressed in million EUR and in percentage of the gross national income of the EU (EU-GNI). The total annual ceiling of payment appropriations in percentage of EU-GNI is compared to the reference own resources ceiling (1.24 % of EU-GNI). The corresponding margin for unforeseen expenditure performs a dual role. First, it leaves a safety margin to ensure that (within the limit of the own resources ceiling) the resources available to the EU would not be reduced as a consequence of a lower than forecast economic growth rate. Second, it allows the various ceilings of the financial framework to be revised so as to cover any unforeseen expenditure which arises.

Technical adjustment

Under the terms of the IIA, at the beginning of each budgetary procedure the Commission carries out the technical adjustment of the financial framework in order to take into account inflation and the trend in EU-GNI growth. As financial frameworks are originally expressed in constant prices, they have to be adjusted to the most recent economic environment before the preliminary draft budget for the following year is established.

In the 2007–13 financial framework, calculations in constant prices were made using a fixed rate of 2 % per year as a deflator, so that amounts in current prices could be deducted automatically. Consequently, technical adjustments now no longer amend prices, but only amounts expressed in percentage of EU-GNI. The last technical adjustment was made for 2011, in April 2010 (see Table 2).

The 2000–06 financial framework is no longer modified by technical adjustments.

Revision and adjustment

Following the agreement on financing required for the European global navigation satellite system (GNSS) programmes (EGNOS-Galileo), the 2007–13 financial framework was revised in December 2007 ⁽¹⁾.

An adjustment, in order to take account of implementation (pursuant to point 48 of the IIA), also occurred together with the technical adjustment made for 2009 ⁽²⁾.

Following the agreement on financing required for the European economic recovery plan, the 2007–13 financial framework was revised in May ⁽³⁾ and in December ⁽⁴⁾ 2009.

The latest adjustment of the financial framework (pursuant to point 17 of the IIA) occurred in the framework of the technical adjustment for 2011 in April 2010 ⁽⁵⁾.

⁽¹⁾ Decision 2008/29/EC of the European Parliament and of the Council of 18 December 2007.

⁽²⁾ Decision 2008/371/EC of the European Parliament and of the Council of 29 April 2008.

⁽³⁾ Decision 2009/407/EC of the European Parliament and of the Council of 6 May 2009.

⁽⁴⁾ Decision 2009/1005/EC of the European Parliament and of the Council of 17 December 2009.

⁽⁵⁾ COM(2010) 160 final of 16 April 2010.

Table 1: Financial framework (2000–06) adjusted for 2006

	<i>(million EUR — current prices)</i>							
Commitment appropriations	2000	2001	2002	2003	2004	2005	2006	Total 2000–06
1. Agriculture	41 738	44 530	46 587	47 378	49 305	51 439	52 618	333 595
1a. Common agricultural policy	37 352	40 035	41 992	42 680	42 769	44 598	45 502	294 928
1b. Rural development	4 386	4 495	4 595	4 698	6 536	6 841	7 116	38 667
2. Structural actions	32 678	32 720	33 638	33 968	41 035	42 441	44 617	261 097
Structural Funds	30 019	30 005	30 849	31 129	35 353	37 247	38 523	233 125
Cohesion Fund	2 659	2 715	2 789	2 839	5 682	5 194	6 094	27 972
3. Internal policies	6 031	6 272	6 558	6 796	8 722	9 012	9 385	52 776
4. External actions	4 627	4 735	4 873	4 972	5 082	5 119	5 269	34 677
5. Administration⁽¹⁾	4 638	4 776	5 012	5 211	5 983	6 185	6 528	38 333
6. Reserves	906	916	676	434	442	446	458	4 278
Monetary reserve	500	500	250	0	0	0	0	1 250
Emergency aid reserve	203	208	213	217	221	223	229	1 514
Guarantee reserve	203	208	213	217	221	223	229	1 514
7. Pre-accession aid	3 174	3 240	3 328	3 386	3 455	3 472	3 566	23 621
8. Compensation					1 410	1 305	1 074	3 789
Total commitment appropriations	93 792	97 189	100 672	102 145	115 434	119 419	123 515	752 166
Total payment appropriations	91 322	94 730	100 078	102 767	111 380	114 060	119 112	733 449
% of GNI	1.07	1.07	1.09	1.11	1.09	1.08	1.08	1.08
Margin available (%)	0.17	0.17	0.15	0.13	0.15	0.16	0.16	0.16
Own resources ceiling (% of GNI)	1.24	1.24	1.24	1.24	1.24	1.24	1.24	1.24

(1) The expenditure on pensions included under the ceiling for this heading is calculated net of staff contributions to the pension scheme, up to a maximum of EUR 11 000 million at 1999 prices for the period 2000–06.

Table 2: Financial framework (2007–13) adjusted for 2011 and point 17 of the IIA
(million EUR — current prices)

Commitment appropriations	2007	2008	2009	2010	2011	2012	2013	Total 2007–13
1. Sustainable growth	53 979	57 653	61 696	63 555	63 974	66 964	69 957	437 778
1a. Competitiveness for growth and employment	8 918	10 386	13 269	14 167	12 987	14 203	15 433	89 363
1b. Cohesion for growth and employment	45 061	47 267	48 427	49 388	50 987	52 761	54 524	348 415
2. Preservation and management of natural resources	55 143	59 193	56 333	59 955	60 338	60 810	61 289	413 061
of which: market-related expenditure and direct payments	45 759	46 217	46 679	47 146	47 617	48 093	48 574	330 085
3. Citizenship, freedom, security and justice	1 273	1 362	1 518	1 693	1 889	2 105	2 376	12 216
3a. Freedom, security and justice	637	747	867	1 025	1 206	1 406	1 661	7 549
3b. Citizenship	636	615	651	668	683	699	715	4 667
4. The EU as a global player	6 578	7 002	7 440	7 893	8 430	8 997	9 595	55 935
5. Administration⁽¹⁾	7 039	7 380	7 525	7 882	8 334	8 670	9 095	55 925
6. Compensation	445	207	210					862
Total commitment appropriations	124 457	132 797	134 722	140 978	142 965	147 546	152 312	975 777
% of GNI	1.02	1.08	1.16	1.18	1.16	1.15	1.14	1.13
Total payment appropriations	122 190	129 681	120 445	134 289	134 280	141 360	143 331	925 576
% of GNI	1.00	1.05	1.04	1.12	1.09	1.10	1.07	1.07
Margin available (%)	0.24	0.19	0.20	0.11	0.14	0.13	0.16	0.16
Own resources ceiling (% of GNI)	1.24	1.24	1.24	1.23	1.23	1.23	1.23	1.23

(1) The expenditure on pensions included under the ceiling for this heading is calculated net of the staff contributions to the relevant scheme, within the limit of EUR 500 million at 2004 prices for the period 2007–13.

ANNEX 2

Expenditure and revenue 2000–11 by heading, type of source and Member State

Annex 2a — Expenditure 2007–11 by heading

All types of appropriations excluding earmarked revenues (million EUR)

Heading	2007	2008	2009	2010	2011
	Implementation as at date of report	Implementation as at date of report	Implementation as at date of report	Voted budget	Draft budget
	Amount	Amount	Amount	Amount	Amount
1. Sustainable growth					
1a. Competitiveness for growth and employment					
1.1.1 Seventh research framework programme (including completion of sixth research framework programme)	3 722	6 118	6 279	6 462	7 018
1.1.2 Decommissioning	32	23	19	33	30
1.1.3 TEN	371	898	845	935	935
1.1.4 Galileo		150	721	455	554
1.1.5 Marco Polo	10	18	29	37	34
1.1.6 Lifelong learning	875	962	1010	1082	1076
1.1.7 Competitiveness and innovation framework programme (CIP)	245	348	295	364	320
1.1.8 Social policy agenda	134	128	137	183	175
1.1.9 Customs 2013 and Fiscalis 2013	35	50	62	48	59
1.1.10 Nuclear decommissioning	38	198	110	220	200
1.1.11 European Globalisation Adjustment Fund (EGF)		49	12	49	50
1.1.12 EEPR — Energy projects to aid economic recovery			0	1103	1075
1.1.OTH Other actions and programmes	553	323	295	360	346
1.1.DAG Decentralised agencies	189	240	252	247	238
1.1 Subtotal	6 203	9 504	10 066	11 578	12 110
1b. Cohesion for growth and employment					
1.2.1 Structural Funds	32 700	30 265	26 848	30 216	34 780
1.2.11 Convergence objective	23 522	21 400	19 887	22 965	25 831
1.2.12 Regional competitiveness and employment objective	7 814	7 395	6 176	6 328	7 835
1.2.13 European territorial cooperation objective	1 298	1 361	700	818	1 040
1.2.14 Technical assistance	66	108	85	105	73
1.2.2 Cohesion Fund	4 271	5 290	7 084	6 857	7 753
1.2.OTH Other actions and programmes			1	8	
1.2.DAG Decentralised agencies					
1.2 Subtotal	36 971	35 555	33 933	37 082	42 541
Total — Sustainable growth	43 174	45 059	43 999	48 659	54 651
2. Preservation and management of natural resources					
2.0.1 Market-related expenditure and direct aids	42 099	40 753	41 283	43 740	43 657
2.0.11 Agriculture markets	41 863	40 478	41 032	43 431	43 376
2.0.12 Fisheries markets	25	26	24	39	28
2.0.13 Animal and plant health	212	249	227	270	253
2.0.2 Rural development	10 803	10 529	8 739	13 402	
2.0.3 European Fisheries Fund	750	572	291	481	489

2.0.4	Fisheries governance and international agreements	218	233	222	244	250
2.0.5	LIFE+	109	139	212	230	268
2.0.0	Other actions and programmes	2	2	10	38	23
2.0.DAG	Decentralised agencies	36	39	41	43	44
Total — Preservation and management of natural resources		54 016	52 267	50 799	58 179	58 136
3. Citizenship, freedom, security and justice						
3a. Freedom, security and justice						
3.1.1	Solidarity and management of migration flows	68	191	403	349	431
3.1.2	Security and safeguarding liberties	10	24	44	74	67
3.1.3	Fundamental rights and justice	9	29	49	58	65
3.1.0	Other actions and programmes	30	41	45	46	49
3.1.DAG	Decentralised agencies	83	95	127	214	241
3.1	Subtotal	200	380	667	740	853
3b. Citizenship						
3.2.1	Public health and consumer protection programme	69	55	78	65	74
3.2.2	Culture 2007	36	41	47	45	50
3.2.3	Youth in action	115	122	121	123	118
3.2.4	MEDIA 2007	93	102	97	104	101
3.2.5	Citizens for Europe	18	19	26	24	22
3.2.6	Rapid response and preparedness instrument for major emergencies	8	8	9	13	18
3.2.7	Communication actions	75	77	89	89	86
3.2.8	European Union Solidarity Fund — Member States	197	273	623	p.m.	p.m.
3.2.0	Other actions and programmes	130	86	66	88	44
3.2.DAG	Decentralised agencies	71	99	108	117	125
3.2	Subtotal	811	882	1 263	666	639
Total — Citizenship, freedom, security and justice		1 011	1 262	1 930	1 406	1 492
4. The European Union as a global partner						
4.0.1	Instrument for Pre-Accession Assistance (IPA)	2 446	2 114	2 157	1 789	1 514
4.0.2	European Neighbourhood and Partnership Instrument (ENPI)	1 403	1 510	1 455	1 364	1 348
4.0.3	Development Cooperation Instrument (DCI)	1 984	1 922	1 931	2 078	2 256
4.0.10	Industrialised Countries Instrument	10	16	13	17	27
4.0.11	Democracy and human rights	129	117	127	160	149
4.0.12	Instrument for Nuclear Safety Cooperation	51	73	77	62	71
4.0.4	Instrument for Stability	44	126	142	193	207
4.0.5	Humanitarian aid	729	869	774	901	825
4.0.6	Macroeconomic assistance	20	40	16	90	104
4.0.7	Common foreign and security policy (CFSP)	89	192	314	226	286
4.0.8	EU guarantees for lending operations	0	0	92	94	139
4.0.9	Emergency aid reserve	0	0	0	193	203
4.0.0	Other actions and programmes	165	172	678	663	454
4.0.DAG	Decentralised agencies	21	38	13	18	20
Total — The European Union as a global partner		7 091	7 191	7 788	7 848	7 602
5. Administration						
5.0.1	Commission (excluding pensions)	3 170	3 303	3 464	3 945	3 710
5.0.3	Pensions (all institutions)	963	1 023	1 099	1 193	1 275
5.0.4	European Schools	127	142	148	157	174
	<i>Other institutions</i>	2 380	2 618	2 671	2 937	3 098
Total — Administration		6 640	7 085	7 382	8 232	8 256
6. Compensation						
6.0.1	Compensation	445	207	209		
Total — Compensation		445	207	209		
Grand total		112 377	113 070	112 107	124 325	130 136

Source: Accounting datawarehouse as at date of report.

Annex 2b — Revenue 2000–09 by type of source

EU budget revenue 2000–09

	EU-15				EU-25				EU-27											
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2000	2001	2002	2003						
Type of revenue	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%						
(1) VAT-based own resource (including balance from previous years)	35 192.5	38.0	31 320.3	33.2	22 388.2	23.5	21 260.1	22.7	13 912.2	13.4	16 018.0	15.0	17 206.2	15.9	19 440.8	16.5	19 007.7	15.6	12 796.2	10.9
(2) GNP/GNI-based own resource (****) (including balance from previous years)	37 580.5	40.5	34 878.8	37.0	45 947.6	48.1	51 235.2	54.8	68 982.0	66.6	70 860.6	66.2	70 132.1	64.7	73 914.7	62.9	74 477.3	61.3	81 982.5	69.7
(3) UK correction (*)	-70.9	-0.1	-70.3	-0.1	148.2	0.2	280.1	0.3	-148.0	-0.1	-130.7	-0.1	-15.3	0.0	58.9	0.1	400.0	0.3	-321.1	-0.3
(4) Other payments from/to Member States (**)	0.0	0.0	0.0	0.0	-	-	-0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	1.2	0.0	-78.9	-0.1
(5) Total national contributions = (1) + (2) + (3) + (4)	72 702.0	78.4	66 128.8	70.1	68 484.0	71.8	72 775.3	77.9	82 746.2	79.9	86 748.0	81.0	87 322.9	80.5	93 414.5	79.5	93 886.2	77.2	94 378.7	80.2
(6) Traditional own resources	15 267.1	16.5	14 589.2	15.5	9 214.0	9.7	10 857.2	11.6	12 307.1	11.9	14 063.1	13.1	15 028.3	13.9	16 573.0	14.1	17 282.9	14.2	14 528.2	12.4
Agricultural duties	1 198.4	1.3	1 132.9	1.2	1 180.2	1.2	1 349.1	1.4	1 751.2	1.7	1 801.0	1.7	1 722.4	1.6	1 872.1	1.6	1 703.5	1.4	-	-
Sugar levies	1 196.8	1.3	840.0	0.9	864.8	0.9	510.9	0.5	535.5	0.5	926.8	0.9	202.1	0.2	-40.9	0.0	943.8	0.8	175.5	0.1
Customs duties	14 568.3	15.7	14 237.4	15.1	12 917.5	13.5	12 616.2	13.5	14 122.8	13.6	16 023.0	15.0	18 113.1	16.7	20 266.2	17.2	20 396.6	16.8	19 195.5	16.3
Amounts retained, collection (***)	-1 696.3	-1.8	-1 621.0	-1.7	-5 748.6	-6.0	-3 619.1	-3.9	-4 102.4	-4.0	-4 687.7	-4.4	-5 009.4	-4.6	-5 524.3	-4.7	-5 761.0	-4.7	-4 842.7	-4.1
(7) Total own resources = (5) + (6)	87 969.2	94.9	80 718.1	85.6	77 698.0	81.4	83 632.5	89.5	95 053.3	91.8	100 811.1	94.1	102 351.2	94.4	109 987.5	93.6	111 169.1	91.4	108 906.9	92.6
% GNI	1.01	0.89	0.83	0.87	0.90	0.92	0.88	0.89	0.89	0.89	0.88	0.88	0.88	0.89	0.89	0.89	0.89	0.89	0.93	
(8) Surplus from previous year	3 209.1	3.5	11 612.7	12.3	15 002.5	15.7	7 413.5	7.9	5 469.8	5.3	2 736.7	2.6	2 410.1	2.2	1 847.6	1.6	1 528.8	1.3	1 796.2	1.5
(9) Other revenue (excluding surplus)	1 546.1	1.7	1 958.5	2.1	2 733.9	2.9	2 422.6	2.6	2 988.8	2.9	3 542.8	3.3	3 661.7	3.4	5 777.9	4.9	8 886.4	7.3	6 922.5	5.9
(10) Total revenue = (7) + (8) + (9)	92 724.4	100	94 289.3	100	95 434.4	100	93 468.6	100	103 511.9	100	107 090.6	100	108 423.0	100	117 563.0	100	121 584.4	100	117 625.6	100
% GNI	1.06	1.04	1.02	0.98	0.98	0.98	0.98	0.94	0.98	0.98	0.98	0.94	0.98	0.95	0.98	0.98	0.98	0.98	1.00	
p.m. EU GNI	8 731 939.2	9 049 113.0	9 373 222.5	9 562 140.9	10 536 742.8	10 966 327.0	11 581 735.5	12 357 483.7	12 448 841.8	11 761 346.6										

(*) The fact that payments for the UK correction do not add up to zero is due to exchange rate differences.

(**) The category 'Other payments from/to Member States' includes:

- 1993–2001: restitutions to Greece, Spain and Portugal;

- since 2003, the JHA adjustment (which does not add up to zero, on account of exchange rate differences);

- adjustment/implementation of OHD 2007;

- reduction in GNI-own resource granted to the Netherlands and Sweden.

(***) From 1971 to 1987, and partly in 1988, amounts retained as TOR collection costs (10%) were recorded on the expenditure side. Since then these amounts (10% and, since 2001, 25%) have been recorded as negative revenue, 15% of the 2001 amounts were recorded in 2002.

(****) ESA95 GNI replaces ESA79 GNP as of 2002.

Annex 2c — Expenditure and revenue by Member State (million EUR)

Explanatory notes on concepts used in this annex can be found at the end of the Glossary (Annex 6) under the header Expenditure and revenue 2000–09 by Member State.

Expenditure and revenue by Member State — 2000

	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Restitutions, ES and PT	National contribution	TOR collected on behalf of the EU (net, 90%)	Total revenue	Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	Amounts (10%) retained as TOR collection costs
BE	957.3	379.6	494.1	0.0	2 408.2	0.0	0.0	4 239.2	922.7	1 103.4	135.8	0.0	2 161.9	1 226.8	3 388.6	28.5	75.4	1 259.1	-136.3
DK	1 309.1	125.4	168.4	0.0	399	0.0	0.0	1 642.8	557.5	719.3	91.4	0.0	1 368.2	316.7	1 684.8	9.5	42.3	3 001	-35.2
DE	5 674.9	3 745.6	704.5	0.0	131.5	0.0	0.0	10 256.5	8 794.5	8 927.2	701.4	0.0	18 423.1	3 351.8	21 774.9	188.6	351.4	3 184.2	-372.4
EL	2 598.2	2 745.8	1 647	0.0	198	0.0	0.0	5 528.6	5 278	5 349	69.4	0.0	1 132.1	201.7	1 333.8	8.8	11.1	204.2	-22.4
ES	5 484.8	5 027.4	2 592	0.0	323	0.0	0.0	10 803.7	2 584.5	2 638.8	304.3	0.0	5 527.5	9 178	6 445.4	41.2	49.2	929.4	-102.0
FR	9 005.8	2 496.2	6 415	0.0	234.3	0.0	0.0	12 377.8	6 077.2	6 034.1	754.6	0.0	12 866.0	1 644.9	14 510.9	59.3	342.5	1 425.8	-182.8
IE	1 681.3	828.1	82.2	0.0	256	0.0	0.0	2 617.2	405.3	413.4	56.5	0.0	875.2	199.2	1 074.4	1.4	12.1	207.9	-22.1
IT	5 042.7	5 122.7	5 477	0.0	985	0.0	0.0	10 811.6	3 840.1	5 039.1	636.6	0.0	9 515.9	1 484.1	10 999.9	87.9	125.2	1 435.9	-164.9
LU	21.2	10.3	74.7	0.0	778.9	0.0	0.0	885.2	746	759	10.9	0.0	161.4	24.1	185.4	0.3	0.0	26.4	-2.7
NL	1 441.9	4 772	2 72.8	0.0	493	0.0	0.0	2 241.2	1 743.6	1 795.6	209.9	0.0	3 749.1	1 747.6	5 496.7	222.8	46.4	1 672.6	-194.2
AT	1 018.7	2 596	103.3	0.0	16.8	0.0	0.0	1 398.4	818.1	894.1	111.4	0.0	1 823.6	270.0	2 093.6	12.8	34.5	252.8	-30.0
PT	652.7	2 363.8	1 797	0.0	13.8	0.0	0.0	3 210.1	505.0	505.7	61.1	0.01	1 071.9	183.1	1 255.0	29.1	4.5	169.8	-20.3
FI	727.8	542.3	102.2	0.0	20.5	0.0	0.0	1 392.7	474.4	554.7	71.0	0.0	1 100.2	125.5	1 225.7	7.3	9.1	123.0	-13.9
SE	798.1	230.3	148.2	0.0	24.3	0.0	0.0	1 200.9	964.1	1 143.7	135.5	0.0	2 243.3	389.6	2 632.9	18.7	22.1	392.1	-43.3
UK	4 061.6	2 955.3	713.9	0.0	126.4	0.0	0.0	7 857.2	6 902.9	7 200.5	-3 420.8	0.0	10 682.6	3 184.3	13 867.0	482.1	71.0	2 985.1	-353.8
EU-15	40 476.2	27 309.4	4 657.1	0.0	4 020.1	0.0	0.0	76 462.9	35 192.5	37 580.5	-70.9	0.01	72 702.0	15 267.1	87 969.2	1 198.4	1 196.8	14 568.3	-1 696.3
CZ	0.0	0.0	3.8	0.6	1.7	0.0	94.1	100.3					Surplus from previous year	3 209.1					
EE	0.0	0.0	1.3	0.6	0.8	0.0	41.9	44.6					Surplus from EAGGF-Guarantee	0.0					
CY	0.0	0.0	1.6	2.1	0.7	0.0	0.0	4.4					Other revenue	1 546.1					
LV	0.0	0.0	0.7	0.3	1.0	0.0	49.0	50.9					Total	92 724.4					
LT	0.0	0.0	0.4	0.8	0.7	0.0	46.3	48.2											
HU	0.0	0.0	5.5	0.6	2.4	0.0	147.3	155.7											
MT	0.0	0.0	0.3	1.7	0.6	0.0	0.0	2.5											
PL	0.0	0.0	5.9	0.1	2.9	0.0	239.2	248.0											
SI	0.0	0.0	2.4	0.0	1.0	0.0	30.8	34.2											
SK	0.0	0.0	1.7	0.0	1.1	0.0	59.0	61.8											
BG	0.0	0.0	2.1	0.6	1.1	0.0	86.5	90.2											
RO	0.0	0.0	1.0	0.6	2.1	0.0	154.6	158.3											
third countries	4.7	0.6	110.4	2 615.3	1 668	0.0	1.4	2 899.3											
other	24.9	278.6	464.4	1 214.6	436.3	186.3	253.4	2 858.6											
earmarked	0.0	2.2	112.2	3.5	111.9	0.0	0.3	230.1											
Total	40 505.9	27 590.8	5 370.8	3 841.4	4 751.1	186.3	1 203.7	83 450.0											

Expenditure and revenue by Member State — 2001

	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES and PT	National contribution	TOR collected on behalf of the EU (net, 90 %)	Total revenue	p.m. breakdown of TOR			
																Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	Amounts (10 %) retained as TOR collection costs
BE	997.9	154.4	516.9	0.0	2 378.9	0.0	0.0	3 988.0	862.9	1 117.7	304.0	0.0	2 284.5	1 247.1	3 531.6	24.8	49.3	1 311.6	-138.6
DK	1 112.0	40.3	156.8	0.0	41.3	0.0	0.0	1 350.5	572.2	719.6	195.0	0.0	1 486.8	290.9	1 777.7	5.9	26.7	290.6	-32.3
DE	5 861.7	3 573.6	6 781.0	0.0	133.5	0.0	0.0	10 246.9	7 089.4	8 037.2	1 451.8	0.0	16 578.5	3 148.7	19 727.2	153.2	218.4	3 127.0	-3 499.9
EL	2 613.5	2 928.4	1 654.0	0.0	20.5	0.0	0.0	5 727.9	499.3	5 218.8	1 470.0	0.0	1 168.0	182.0	1 350.1	10.1	13.7	1 785.5	-20.2
ES	6 184.5	7 060.8	2 765.0	0.0	36.2	0.0	0.0	13 557.9	2 408.0	2 568.7	710.2	0.0	5 686.9	904.6	6 591.5	36.8	35.7	932.7	-100.5
FR	9 230.1	1 426.7	6 577.0	0.0	360.0	0.0	0.0	11 674.5	5 610.0	5 687.0	1 664.9	0.0	12 961.9	1 509.4	14 471.3	103.3	215.1	1 358.7	-167.7
IE	1 584.5	617.5	79.6	0.0	28.9	0.0	0.0	2 310.5	453.2	482.0	116.0	0.0	1 051.2	160.1	1 211.3	0.8	9.0	168.1	-17.8
IT	5 343.8	2 652.7	4 982.0	0.0	104.1	0.0	0.0	8 998.8	3 918.0	4 933.8	1 371.8	0.0	10 213.6	1 398.9	11 612.5	57.4	79.8	1 417.1	-155.4
LU	30.8	4.6	68.4	0.0	785.9	0.0	0.0	889.7	104.3	109.4	22.8	0.0	236.5	20.0	256.5	0.2	0.0	22.0	-2.2
NL	1 111.8	2 208.0	2 939.0	0.0	49.8	0.0	0.0	1 676.4	1 599.4	1 690.9	480.9	0.0	3 771.3	1 745.7	5 517.0	204.4	90.1	1 645.1	-194.0
AT	1 052.6	1 983.0	1 259.0	0.0	17.6	0.0	0.0	1 394.4	762.1	848.4	251.8	0.0	1 862.3	228.7	2 091.0	8.7	22.8	222.6	-25.4
PT	875.0	1 949.4	83.3	0.0	15.3	0.0	0.0	2 923.1	467.0	497.7	135.6	0.0	1 100.4	165.6	1 266.0	32.6	2.0	149.4	-18.4
FI	815.8	80.4	99.7	0.0	23.3	0.0	0.0	1 019.2	427.5	534.6	152.7	0.0	1 114.8	118.3	1 233.2	6.3	6.8	118.4	-13.1
SE	780.1	132.6	142.3	0.0	27.0	0.0	0.0	1 082.0	783.7	926.3	267.6	0.0	1 977.6	360.2	2 337.7	16.9	16.6	366.7	-40.0
UK	3 998.8	1 049.3	683.3	0.0	132.2	0.0	0.0	5 863.6	5 763.3	6 213.7	-7 342.5	0.0	4 634.4	3 109.0	7 743.4	471.4	54.1	2 928.9	-3 454.4
EU-15	41 532.9	22 090.0	4 525.9	0.0	4 154.7	0.0	0.0	72 303.5	31 320.3	34 878.8	-70.3	0.01	66 128.8	14 589.2	80 718.1	1 132.9	840.0	14 237.4	-1 621.0
CZ	0.0	0.0	8.2	0.8	1.5	0.0	88.7	99.1						Surplus from previous year	11 612.7				
EE	0.0	0.0	1.9	0.4	0.7	0.0	30.1	33.2						Surplus from EAGGF-Guarantee	0.0				
CY	0.0	0.0	2.6	4.8	0.8	0.0	0.0	8.2						Other revenue	1 958.5				
LV	0.0	0.0	1.9	0.3	0.9	0.0	53.6	56.6						Total	94 289.3				
LT	0.0	0.0	1.6	0.6	0.5	0.0	67.7	70.4											
HU	0.0	0.0	6.5	0.4	2.3	0.0	185.9	195.2											
MT	0.0	0.0	0.4	4.0	0.7	0.0	0.0	5.1											
PL	0.0	0.0	8.3	0.1	4.5	0.0	315.4	328.3											
SI	0.0	0.0	3.5	0.1	1.1	0.0	51.0	55.7											
SK	0.0	0.0	2.0	0.1	1.1	0.0	66.0	69.1											
BG	0.0	0.0	2.9	0.2	1.4	0.0	155.1	159.5											
RO	0.0	0.0	2.0	1.0	1.5	0.0	243.0	247.5											
third countries	1.0	0.5	121.3	3 049.5	160.0	0.0	0.5	3 332.8											
other	0.0	365.3	412.8	1 161.1	419.0	207.2	1 444.4	2 709.7											
earmarked	0.0	0.0	201.5	7.2	104.4	0.0	0.4	313.5											
Total	41 533.9	22 455.8	5 303.1	4 230.6	4 855.1	207.2	1 401.7	79 987.3											

Expenditure and revenue by Member State — 2002

	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Other	National contribution	TOR collected on behalf of the EU (net, 75%+15%)	Total revenue	p.m. breakdown of TOR					
																Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	Amounts retained as TOR (25%)	Amounts retained as TOR collection costs	15% of 2001 amounts retained as TOR collection costs
BE	949.0	245.3	538.7	0.0	2 605.7	0.0	0.0	4 338.8	513.6	1 335.7	280.0	-	2 129.4	888.5	3 077.9	22.9	50.4	1 346.2	-354.9	-176.1	
DK	1 223.4	60.3	140.5	0.0	44.7	0.0	0.0	1 469.0	418.2	893.1	196.2	-	1 507.5	180.4	1 687.9	7.4	29.4	258.5	-73.8	-41.1	
DE	6 812.7	3 413.8	1 327.2	0.0	143.6	0.0	0.0	11 697.3	4 760.1	10 504.5	353.0	-	15 617.6	1 964.6	17 582.2	144.2	311.6	2 743.2	-799.7	-434.6	
EL	2 637.2	1 825.4	198.3	0.0	22.5	0.0	0.0	4 683.3	365.6	704.8	145.5	-	1 215.9	121.6	1 337.5	12.0	11.4	173.2	-49.2	-25.8	
ES	5 959.7	8 832.2	373.4	0.0	45.6	0.0	0.0	15 210.9	1 829.3	3 430.7	705.8	-	5 965.9	585.3	6 551.2	38.1	23.0	887.7	-237.2	-126.3	
FR	9 781.5	1 273.7	681.6	0.0	418.9	0.0	0.0	12 155.7	4 012.1	7 684.7	1 505.9	-	13 202.7	949.6	14 152.3	132.6	234.3	1 178.1	-386.2	-209.2	
IE	1 724.4	757.4	79.3	0.0	36.4	0.0	0.0	2 597.5	281.6	537.5	114.6	-	933.8	85.1	1 018.8	0.7	6.9	135.4	-35.8	-22.2	
IT	5 695.1	1 813.7	578.9	0.0	112.4	0.0	0.0	8 200.0	2 719.0	6 390.4	1 301.9	-	10 411.3	868.1	11 279.5	72.6	59.1	1 290.7	-355.6	-198.6	
LU	38.3	9.5	87.7	0.0	818.6	0.0	0.0	954.1	51.8	100.7	21.3	-	173.7	10.1	183.8	0.2	0.0	16.7	-4.2	-2.6	
NL	1 177.5	55.0	302.4	0.0	50.6	0.0	0.0	1 585.5	1 155.2	2 264.9	86.3	-	3 506.3	961.1	4 467.4	201.8	57.0	1 340.5	-399.5	-238.6	
AT	1 092.1	1 859.9	262.1	0.0	20.1	0.0	0.0	1 560.2	533.7	1 070.0	34.5	-	1 658.2	150.5	1 808.7	10.8	23.3	208.9	-60.7	-31.8	
PT	768.6	2 993.8	84.9	0.0	19.1	0.0	0.0	3 866.5	335.1	635.9	130.8	-	1 101.8	85.5	1 187.3	20.4	0.9	123.0	-36.1	-22.7	
FI	838.8	222.6	117.8	0.0	28.8	0.0	0.0	1 208.1	289.1	693.5	137.8	-	1 120.3	64.2	1 184.5	3.7	5.3	98.7	-26.9	-16.7	
SE	817.6	237.9	153.7	0.0	27.3	0.0	0.0	1 236.5	565.0	1 220.7	68.1	-	1 853.9	232.3	2 086.2	14.7	13.1	348.0	-94.2	-49.3	
UK	4 003.3	1 320.0	694.8	0.0	142.9	0.0	0.0	6 161.0	4 538.7	8 480.5	-4 933.5	-	8 085.7	2 067.1	10 152.8	498.2	39.2	2 768.7	-811.4	-427.5	
EU-15	43 519.5	23 246.4	5 621.3	0.0	4 537.3	0.0	0.0	76 924.4	22 388.2	45 947.6	148.2	-	68 484.0	9 214.0	77 698.0	1 180.2	864.8	12 917.5	-3 725.6	-2 023.0	
CZ	0.0	0.0	10.1	1.3	1.3	0.0	241.7	254.4						Surplus from previous year	15 002.5						
EE	0.0	0.0	4.5	0.3	0.7	0.0	378	43.2						Surplus from EAGGF-Guarantee	372.5						
CY	0.0	0.0	4.8	11.6	0.9	0.0	0.0	17.4						Other revenue	2 361.4						
LV	0.0	0.0	3.9	0.3	1.2	0.0	48.6	54.0						Total	95 434.4						
LT	0.0	0.0	1.8	0.6	0.9	0.0	96.7	100.0													
HU	0.0	0.0	13.5	0.4	2.2	0.0	123.6	139.8													
MT	0.0	0.0	0.8	12.2	0.8	0.0	0.0	13.9													
PL	0.0	0.0	18.1	0.2	2.5	0.0	511.6	532.4													
SI	0.0	0.0	6.7	1.3	1.1	0.0	58.5	67.6													
SK	0.0	0.0	4.0	0.2	1.1	0.0	116.4	121.7													
BG	0.0	0.0	4.9	0.7	1.2	0.0	136.3	143.1													
RO	0.0	0.0	4.6	0.4	1.6	0.0	233.3	239.9													
third countries	1.0	0.5	157.0	3 203.2	157.1	0.0	0.2	3 519.1													
other	0.0	252.2	429.8	1 190.5	368.5	170.5	146.1	2 557.6													
earmarked	0.0	0.0	280.8	0.4	133.2	0.0	1.6	416.0													
Total	43 520.6	23 499.0	6 566.7	4 423.7	5 211.6	170.5	1 752.4	85 144.5													

Expenditure and revenue by Member State — 2003

	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	8. Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	JHA adjustment for DK	National contribution	TOR collected on behalf of the EU (net, 75%)	Total revenue	p.m. breakdown of TOR			
																	Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	Amounts retained as TOR collection costs (25%)
BE	1 025.3	118.4	554.7	0.0	2 778.7	0.0	0.0	-	4 477.1	562.7	1 464.5	295.0	0.058	2 322.3	1 163.8	3 486.1	26.9	30.0	1 494.8	-387.9
DK	1 223.8	105.5	115.1	0.0	45.3	0.0	0.0	-	1 489.8	380.7	988.5	192.5	-1.922	1 559.8	216.0	1 775.8	16.8	16.2	255.0	-72.0
DE	5 876.9	3 788.1	780.1	0.0	149.8	0.0	0.0	-	10 594.9	4 773.9	11 706.1	434.9	0.458	16 915.4	2 287.7	19 203.1	194.5	175.3	2 680.5	-762.6
EL	2 762.1	1 908.3	158.8	0.0	20.8	0.0	0.0	-	4 850.0	387.5	829.7	161.1	0.029	1 378.4	155.4	1 533.7	15.0	7.6	184.6	-51.8
ES	6 485.4	9 036.5	307.2	0.0	45.9	0.0	0.0	-	15 875.1	1 880.7	4 007.7	787.7	0.143	6 676.2	753.3	7 429.6	39.2	18.0	947.2	-251.1
FR	10 464.1	1 978.2	642.6	0.0	274.2	0.0	0.0	-	13 359.1	3 684.2	8 787.1	1 642.2	0.323	14 113.8	1 040.3	15 154.1	143.9	130.8	1 112.3	-346.8
IE	1 965.2	603.9	81.6	0.0	39.5	0.0	0.0	-	2 690.2	289.9	604.2	128.9	0.023	1 023.0	104.5	1 127.6	0.8	4.6	133.9	-34.8
IT	5 393.4	4 542.3	568.4	0.0	121.7	0.0	0.0	-	10 625.9	2 369.7	6 945.3	1 324.6	0.268	10 639.9	1 118.9	11 758.8	96.7	44.0	1 351.1	-373.0
LU	44.3	6.4	97.1	0.0	948.0	0.0	0.0	-	1 095.8	54.9	113.9	23.3	0.004	192.1	12.5	204.5	0.3	0.0	16.4	-4.2
NL	1 397.3	2 180	322.5	0.0	53.9	0.0	0.0	-	1 991.6	1 110.2	2 439.3	86.3	0.093	3 635.9	1 283.7	4 919.6	295.4	32.2	1 384.0	-427.9
AT	1 128.1	2 999	1 290	0.0	20.3	0.0	0.0	-	1 577.3	511.6	1 211.8	45.8	0.047	1 769.2	166.8	1 936.0	8.8	13.3	200.3	-55.6
PT	855.9	3 741.3	1 545	0.0	18.1	0.0	0.0	-	4 769.8	334.2	717.0	143.8	0.027	1 195.1	97.8	1 293.0	21.5	1.8	107.1	-32.6
FI	876.1	327.6	116.0	0.0	28.3	0.0	0.0	-	1 348.0	317.9	787.7	156.2	0.030	1 261.8	76.2	1 337.9	3.3	3.5	94.8	-25.4
SE	866.5	395.7	161.7	0.0	27.3	0.0	0.0	-	1 451.2	594.9	1 582.7	42.7	0.052	2 220.4	280.9	2 501.3	17.0	8.6	348.9	-93.6
UK	4 013.8	1 392.1	629.6	0.0	139.1	0.0	0.0	-	6 174.5	4 006.9	9 049.8	-5 184.9	0.315	7 872.1	2 099.5	9 971.5	469.0	25.1	2 305.1	-699.8
EU-15	44 378.1	28 462.3	4 818.8	0.0	4 711.0	0.0	0.0	-	82 370.2	21 260.1	51 235.2	280.1	-0.052	72 775.3	10 857.2	83 632.5	1 349.1	510.9	12 616.2	-3 619.1
CZ	0.0	0.0	12.2	0.9	1.6	0.0	213.4	-	228.1	-	-	-	-	Surplus from previous year	7 413.5	-	-	-	-	-
EE	0.0	0.0	5.0	0.3	0.8	0.0	69.0	-	75.2	-	-	-	-	Surplus from EAGGF-Guarantee	263.3	-	-	-	-	-
CY	0.0	0.0	4.6	11.3	1.0	0.0	0.0	-	17.0	-	-	-	-	Other revenue	2 159.3	-	-	-	-	-
LV	0.0	0.0	3.3	0.2	1.1	0.0	74.7	-	79.3	-	-	-	-	Total	93 468.6	-	-	-	-	-
LT	0.0	0.0	3.0	0.4	1.0	0.0	302.9	-	307.3	-	-	-	-							
HU	0.0	0.1	15.3	0.7	2.3	0.0	171.1	-	189.7	-	-	-	-							
MT	0.0	0.0	1.3	8.2	0.9	0.0	0.0	-	10.4	-	-	-	-							
PL	0.0	0.0	23.5	0.6	2.3	0.0	657.7	-	684.1	-	-	-	-							
SI	0.0	0.0	7.6	0.0	1.2	0.0	49.7	-	58.6	-	-	-	-							
SK	0.0	0.0	6.8	0.0	1.1	0.0	96.0	-	104.0	-	-	-	-							
BG	0.0	0.0	6.1	0.9	1.1	0.0	167.8	-	175.9	-	-	-	-							
RO	0.0	0.0	5.6	0.1	2.1	0.0	295.3	-	303.0	-	-	-	-							
third countries	0.4	0.2	163.4	3 424.6	133.9	0.0	0.3	-	3 722.8	-	-	-	-							
other	0.7	64.9	295.8	831.2	308.5	147.9	137.4	-	1 786.6	-	-	-	-							
earmarked	0.0	0.0	299.5	6.3	135.3	0.0	4.3	-	445.3	-	-	-	-							
Total	44 379.2	28 527.6	5 671.8	4 285.8	5 305.2	147.9	2 239.8	-	90 557.5	-	-	-	-	Surplus from EAGGF-Guarantee	263.3	-	1 349.1	510.9	12 616.2	-3 619.1
														Other revenue	2 159.3	-	5 613.1	-	-	-
														Total	93 468.6	-	-	-	-	-

Expenditure and revenue by Member State — 2004

	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	8. Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	JHA adjustment for DK	National contribution	TOR collected on behalf of the EU (net, 75 %)	Total revenue	Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	Amounts retained as TOR collection costs
BE	1 083.6	351.4	7 294	0.0	2 999.2	0.0	0.0	0.0	5 163.6	338.5	1 975.4	256.2	0.022	2 570.1	1 278.9	3 848.9	25.3	391	1 640.8	-426.3
CZ	90.8	161.7	26.9	0.0	13.1	0.0	191.0	332.3	815.7	80.1	373.0	51.6	0.000	504.8	60.4	565.2	3.0	0.0	77.5	-20.1
DK	1 221.6	183.4	138.4	0.0	47.6	0.0	0.0	0.0	1 591.0	210.5	1 312.0	160.8	-0.746	1 682.6	257.5	1 940.1	36.9	21.3	285.1	-85.8
DE	6 064.7	4 636.7	885.6	0.0	158.4	0.0	0.0	0.0	11 745.5	2 633.9	14 837.9	351.3	0.172	17 823.3	2 406.5	20 229.8	270.8	153.9	2 784.0	-802.2
EE	15.6	37.5	34.5	0.0	6.3	0.0	90.6	17.5	202.0	7.7	35.7	4.9	0.000	48.3	7.1	55.4	0.5	0.0	9.0	-2.4
EL	2 779.8	2 843.1	1 646	0.0	20.7	0.0	0.0	0.0	5 808.1	247.9	1 148.4	149.5	0.012	1 545.8	196.5	1 742.3	17.1	3.4	241.5	-65.5
ES	6 345.4	9 627.0	335.6	0.0	48.6	0.0	0.0	0.0	16 356.7	1 201.7	5 511.0	716.2	0.060	7 428.9	954.7	8 383.6	89.1	20.3	1 163.6	-318.2
FR	9 429.4	2 402.5	750.7	0.0	362.3	0.0	0.0	0.0	12 944.9	2 233.3	11 149.8	1 495.3	0.127	14 878.6	1 134.9	16 013.5	137.9	171.3	1 204.0	-378.3
IE	1 845.8	839.1	879	0.0	42.0	0.0	0.0	0.0	2 814.8	181.7	833.7	106.7	0.009	1 122.1	128.4	1 250.5	0.9	5.6	164.7	-42.8
IT	5 040.4	4 518.6	680.2	0.0	127.8	0.0	0.0	0.0	10 367.0	2 072.5	9 257.4	1 219.5	0.105	12 549.5	1 236.6	13 786.0	138.1	12.4	1 498.2	-412.2
CY	7.5	5.3	11.1	12.4	4.1	0.0	0.0	107.0	147.5	12.1	56.2	7.8	0.000	76.0	19.0	95.0	2.2	0.0	23.1	-6.3
LV	32.8	64.9	37.1	0.0	6.7	0.0	103.9	21.6	267.0	8.5	45.0	6.2	0.000	59.6	7.8	67.5	0.4	0.0	10.0	-2.6
LT	49.5	94.4	114.0	0.0	8.1	0.0	183.0	38.5	487.6	15.3	78.8	10.9	0.000	104.9	14.4	119.3	1.5	0.0	17.7	-4.8
LU	38.9	29.0	68.2	0.0	995.8	0.0	0.0	0.0	1 132.0	36.6	162.0	20.0	0.002	218.7	12.6	231.3	0.3	0.0	16.5	-4.2
HU	60.7	203.1	92.2	0.0	12.7	0.0	172.7	172.0	713.4	76.6	356.7	49.4	0.000	482.8	54.3	537.1	3.7	0.0	68.7	-18.1
MT	2.7	6.4	4.3	4.6	4.4	0.0	1.0	55.4	78.7	4.4	20.7	2.9	0.000	27.9	5.1	33.0	1.4	0.0	5.4	-1.7
NL	1 332.9	355.3	366.0	0.0	61.6	0.0	0.0	0.0	2 115.8	666.2	3 178.5	47.0	0.036	3 891.8	1 377.0	5 268.8	398.4	42.0	1 395.7	-459.0
AT	1 144.8	314.9	140.6	0.0	20.2	0.0	0.0	0.0	1 620.5	248.3	1 596.9	25.4	0.018	1 870.5	176.0	2 046.6	9.4	17.2	208.1	-58.7
PL	297.4	843.5	176.6	0.0	23.2	0.0	889.3	490.3	2 720.3	190.0	884.9	123.1	0.000	1 198.0	112.8	1 310.7	24.5	0.0	125.9	-37.6
PT	828.0	3 471.7	96.4	0.0	18.4	0.0	0.0	0.0	4 414.4	1 889	902.0	119.7	0.010	1 210.6	121.7	1 332.3	46.6	2.1	113.5	-40.6
SI	49.4	24.4	579	0.0	6.1	0.0	39.1	105.1	282.0	25.1	116.9	16.1	0.000	158.1	12.3	170.4	0.1	0.0	16.3	-4.1
SK	41.1	116.1	34.2	0.0	8.3	0.0	118.3	70.0	388.1	29.2	150.4	20.8	0.000	200.4	19.1	219.6	0.7	0.0	24.8	-6.4
FI	870.4	361.9	115.1	0.0	27.3	0.0	0.0	0.0	1 374.8	203.8	1 012.1	132.8	0.012	1 348.7	94.6	1 443.3	7.0	4.1	115.0	-31.5
SE	849.8	408.6	167.1	0.0	25.3	0.0	0.0	0.0	1 450.8	375.7	1 959.7	30.0	0.022	2 365.4	315.2	2 680.6	20.5	10.4	389.4	-105.1
UK	4 056.0	2 209.4	724.4	0.0	140.3	0.0	0.0	0.0	7 130.2	2 623.9	12 027.0	-5 272.1	0.130	9 378.9	2 303.6	11 682.5	514.6	32.4	2 524.4	-767.9
EU-25	43 579.2	34 110.1	6 039.2	17.0	5 188.4	0.0	1 788.9	1 409.5	92 132.3	13 912.2	68 982.0	-148.0	-0.009	82 746.2	12 307.1	95 053.3	1 751.2	535.5	14 122.8	-4 102.4
BG	0.1	0.0	6.8	0.2	1.2	0.0	283.6	0.0	292.0					Surplus from previous year	5 469.8					
RO	0.0	0.0	7.0	0.2	1.4	0.0	563.6	0.0	572.2					Surplus from EAGGF-Guarantee	223.2					
third countries	0.2	0.0	182.9	3 606.2	126.2	0.0	176.4	0.0	4 091.9					Other revenue	2 765.7					
other	0.0	88.2	655.2	912.3	411.9	181.9	172.1	0.0	2 421.5					Total	103 511.9					
earmarked	0.0	0.0	364.1	70.0	127.3	0.0	68.4	0.0	629.7											
Total	43 579.4	34 198.3	7 255.2	4 605.8	5 856.4	181.9	3 052.9	1 409.5	100 139.4											

Expenditure and revenue by Member State — 2005

	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	8. Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	JHA adjustment for DK	National contribution	TOR collected on behalf of the EU (net, 75 %)	Total revenue	p.m. breakdown of TOR				
																		Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	Amounts as TOR retained as TOR collection costs
BE	1 047.7	373.4	741.9	0.0	3 412.9	0.0	0.0	0.0	5 575.9	422.8	2 000.1	227.6	0.020	2 650.6	1 373.2	4 023.8	16.3	57.0	1 757.6	-457.7	
CZ	428.5	151.6	48.6	0.0	14.6	0.0	131.6	300.0	1 074.9	150.6	614.6	78.8	0.004	844.1	146.1	990.2	8.3	11.6	1 749	-48.7	
DK	1 228.3	122.7	150.9	0.0	50.4	0.0	0.0	0.0	1 552.4	253.1	1 290.0	148.5	-0.690	1 690.8	298.2	1 989.0	47.8	32.4	3174	-994	
DE	6 522.3	4 597.2	1 016.0	0.0	148.7	0.0	0.0	0.0	12 284.1	2 888.3	14 153.6	3 699	0.153	17 411.9	2 724.4	20 136.3	296.5	272.1	3 064.0	-908.1	
EE	76.5	72.0	41.9	0.0	7.0	0.0	48.1	3.2	248.7	14.9	61.2	7.6	0.000	83.7	16.0	99.7	1.0	0.0	20.3	-5.3	
EL	2 755.7	2 652.0	167.2	0.0	21.4	0.0	0.0	0.0	5 996.3	286.1	1 173.6	142.2	0.012	1 601.9	199.6	1 801.6	12.4	4.1	2 497	-66.5	
ES	6 432.0	7 973.7	368.2	0.0	49.7	0.0	0.0	0.0	14 823.6	1 616.6	6 075.3	685.1	0.057	8 377.1	1 097.8	9 474.9	86.0	27.0	1 350.8	-365.9	
FR	10 011.5	2 541.2	782.7	0.0	285.1	0.0	0.0	0.0	13 620.5	2 655.5	11 431.3	1 429.9	0.115	15 516.8	1 337.3	16 854.1	139.7	260.0	1 383.3	-445.8	
IE	1 821.5	531.4	1 009.9	0.0	39.7	0.0	0.0	0.0	2 493.6	229.7	923.5	107.0	0.009	1 260.2	182.2	1 442.5	0.7	7.9	234.4	-60.7	
IT	5 528.1	4 325.3	704.6	0.0	138.3	0.0	0.0	0.0	10 696.3	2 003.8	9 092.9	1 108.0	0.094	12 204.8	1 341.9	13 546.7	134.5	174	1 637.3	-447.3	
CY	44.5	8.9	13.4	5.3	5.0	0.0	0.0	138.3	215.3	20.5	83.4	10.9	0.001	114.8	35.2	150.0	6.8	0.0	40.2	-11.7	
LV	118.4	107.3	45.6	0.0	6.8	0.0	103.1	3.8	385.0	171	82.3	10.0	0.000	109.4	20.4	129.8	1.7	1.1	24.3	-6.8	
LT	265.6	158.2	145.5	0.0	8.5	0.0	80.8	7.0	665.6	29.8	126.9	16.2	0.001	172.9	34.1	207.0	2.9	1.7	40.9	-11.4	
LU	45.4	11.1	77.5	0.0	971.7	0.0	0.0	0.0	1 105.8	377	153.6	19.9	0.002	211.2	15.8	227.0	0.5	0.0	20.6	-5.3	
HU	651.5	338.1	102.0	0.0	14.4	0.0	219.9	31.1	1 357.0	108.5	540.8	70.6	0.004	719.9	113.3	833.2	6.1	8.2	136.8	-37.8	
MT	9.0	5.4	8.0	4.4	4.7	0.0	0.0	103.2	134.7	6.8	27.7	3.7	0.000	38.2	11.9	50.1	2.2	0.0	13.6	-4.0	
NL	1 268.3	411.6	348.2	0.0	65.5	0.0	0.0	0.0	2 093.5	758.0	3 649.7	55.1	0.034	4 462.7	1 484.3	5 947.1	337.0	63.3	1 578.8	-494.8	
AT	1 237.3	337.7	191.0	0.0	20.2	0.0	0.0	0.0	1 786.2	326.3	1 588.9	40.3	0.016	1 955.5	188.5	2 144.0	6.0	25.8	219.5	-62.8	
PL	1 542.1	787.0	210.6	0.0	27.8	0.0	849.7	612.0	4 029.2	366.1	1 495.7	193.4	0.010	2 055.2	272.0	2 327.2	51.1	57.9	253.7	-90.7	
PT	896.5	2 873.3	914	0.0	19.5	0.0	0.0	0.0	3 880.6	283.7	1 025.3	110.0	0.010	1 419.0	108.0	1 527.0	25.9	3.1	115.1	-36.0	
SI	102.6	53.5	65.9	0.0	6.8	0.0	43.6	93.8	366.1	43.9	179.5	23.2	0.001	246.6	28.1	274.7	0.1	0.6	36.8	-9.4	
SK	220.6	157.3	50.3	0.0	9.4	0.0	159.3	12.6	609.5	45.3	238.8	30.8	0.002	314.9	44.1	359.0	1.8	9.8	47.2	-14.7	
FI	904.1	290.9	133.6	0.0	22.0	0.0	0.0	0.0	1 350.7	214.1	1 011.4	126.7	0.010	1 352.2	112.7	1 464.9	8.6	5.9	135.8	-37.6	
SE	956.9	369.9	213.7	0.0	22.1	0.0	0.0	0.0	1 562.6	338.2	1 925.1	39.9	0.019	2 303.2	351.0	2 654.3	22.7	14.2	431.2	-117.0	
UK	4 347.2	3 442.0	747.7	0.0	133.4	0.0	0.0	0.0	8 670.4	2 900.6	11 915.3	-5 185.8	0.122	9 630.2	2 526.8	12 157.1	584.4	45.8	2 738.9	-842.3	
EU-25	48 462.0	32 692.6	6 567.3	9.7	5 505.4	0.0	1 636.1	1 305.0	96 178.1	16 018.0	70 860.6	-130.7	0.0	86 748.0	14 063.1	100 811.1	1 801.0	926.8	16 023.0	-4 687.7	
BG	0.0	0.0	9.0	0.2	1.3	0.0	275.5	0.0	286.0					Surplus from previous year		2 736.7					
RO	0.0	0.0	10.7	0.6	1.4	0.0	621.9	0.0	634.5					Surplus external aid quarantine fund		526.0					
third countries	0.3	2.2	295.3	4 035.6	135.1	0.0	242.1	0.0	4 710.6					Other revenue		3 016.9					
other	3.5	60.6	638.5	831.9	413.2	140.1	120.7	0.0	2 208.5					Total		107 090.6					
earmarked	0.0	7.8	451.3	135.1	135.0	0.0	88.4	0.0	817.6												
Total	48 465.8	32 763.2	7 972.1	5 013.1	6 191.4	140.1	2 984.6	1 305.0	104 835.2												

Expenditure and revenue by Member State — 2006

	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	8. Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	JHA adjustment for DK, IE and UK	National contribution	TOR collected on behalf of the EU (net, 75 %)	Total revenue	p.m. breakdown of TOR			
BE	956.1	310.4	784.4	0.0	3 574.2	0.0	0.0	0.0	5 625.1	453.4	1 932.6	249.2	0.034	2 635.2	1 520.9	4 156.1	19.3	12.4	1 996.2	-507.0
CZ	498.3	463.6	55.9	0.0	15.2	0.0	95.2	201.9	1 330.0	173.7	632.5	80.1	0.012	886.3	149.0	1 035.3	7.0	3.7	187.9	-49.7
DK	1 164.8	124.9	163.8	0.0	48.3	0.0	0.0	0.0	1 501.9	301.6	1 399.5	168.7	-0.188	1 869.7	323.3	2 193.0	42.9	5.8	382.4	-107.8
DE	6 566.9	4 388.3	1 130.6	0.0	156.6	0.0	0.0	0.0	12 242.4	3 296.4	13 896.2	380.5	0.255	17 573.3	2 927.9	20 501.2	232.2	48.0	3 623.6	-976.0
EE	75.6	142.5	50.5	0.0	7.3	0.0	20.8	3.3	300.0	21.5	80.3	9.2	0.001	111.0	19.3	130.3	0.9	0.0	24.8	-6.4
EL	3 071.2	3 590.5	1 480.0	0.0	24.0	0.0	0.0	0.0	6 833.7	317.9	1 162.8	149.0	0.020	1 629.7	204.4	1 834.1	11.5	3.0	2 580	-68.1
ES	6 681.4	5 767.0	375.3	0.0	59.4	0.0	0.0	0.0	12 883.0	1 668.7	6 127.7	805.3	0.102	8 601.9	1 197.9	9 799.7	61.6	7.9	1 527.7	-399.3
FR	10 091.7	2 235.4	745.5	0.0	423.6	0.0	0.0	0.0	13 496.2	2 906.8	11 026.2	1 420.1	0.196	15 353.2	1 282.6	16 635.9	132.0	47.0	1 531.1	-427.5
IE	1 736.4	475.5	2 094.0	0.0	40.5	0.0	0.0	0.0	2 461.8	245.1	914.1	120.7	-0.057	1 279.7	202.3	1 482.0	0.8	1.9	267.0	-67.4
IT	5 486.0	4 531.0	753.5	0.0	151.8	0.0	0.0	0.0	10 922.3	1 679.8	9 247.2	1 006.3	0.161	11 933.5	1 573.3	13 506.8	182.0	18.3	1 897.4	-524.4
CY	51.4	14.7	22.3	3.9	10.7	0.0	2.4	134.1	239.6	23.6	86.5	10.7	0.001	120.7	32.6	153.3	4.5	0.0	39.0	-10.9
LV	136.6	140.6	61.5	0.0	8.1	0.0	51.9	3.9	402.6	25.3	95.7	11.6	0.001	132.7	22.5	155.1	1.3	0.4	28.2	-7.5
LT	308.8	191.8	227.5	0.0	9.3	0.0	55.2	7.2	799.8	29.3	145.1	21.4	0.002	195.8	38.0	233.8	2.7	0.6	47.4	-12.7
LU	46.3	20.8	80.4	0.0	1 072.2	0.0	0.0	0.0	1 164.7	36.9	142.5	18.9	0.003	198.3	18.9	217.2	0.8	0.0	24.5	-6.3
HU	840.9	691.2	128.1	0.0	16.4	0.0	133.5	31.9	1 842.2	115.7	501.3	61.3	0.009	678.3	104.2	782.5	5.1	3.1	130.8	-34.7
MT	9.4	16.3	10.4	3.3	14.8	0.0	0.0	102.9	157.0	7.7	28.3	3.4	0.001	39.4	10.8	50.2	1.5	0.0	13.0	-3.6
NL	1 220.1	463.9	429.4	0.0	77.0	0.0	0.0	0.0	2 190.4	887.1	3 497.1	102.8	0.058	4 487.1	1 644.4	6 131.5	313.1	11.8	1 867.6	-548.1
AT	1 274.9	304.5	229.0	0.0	21.7	0.0	0.0	0.0	1 830.1	385.4	1 557.1	71.4	0.028	2 013.9	195.3	2 209.2	4.6	4.9	250.9	-65.1
PL	2 141.6	1 950.8	275.0	0.0	29.8	0.0	394.0	514.3	5 305.6	414.9	1 563.4	196.2	0.028	2 174.6	272.0	2 446.6	49.1	13.8	299.8	-90.7
PT	951.3	2 533.9	1 272.0	0.0	22.3	0.0	0.0	0.0	3 634.8	226.4	909.4	124.8	0.016	1 260.7	117.8	1 378.4	29.3	0.7	1 270	-39.3
SI	159.9	91.0	78.5	0.0	7.8	0.0	7.9	61.0	406.0	47.8	174.6	21.4	0.003	243.8	35.3	279.1	0.3	0.5	46.2	-11.8
SK	277.5	268.0	60.5	0.0	10.0	0.0	67.3	13.0	696.2	58.6	254.8	33.1	0.004	346.5	55.0	401.6	1.5	2.1	69.8	-18.3
FI	818.2	316.7	121.9	0.0	23.6	0.0	0.0	0.0	1 280.4	246.8	1 071.2	111.7	0.018	1 429.6	130.3	1 559.9	7.8	1.4	164.5	-43.4
SE	924.6	308.3	317.9	0.0	22.7	0.0	0.0	0.0	1 573.4	456.9	1 817.7	28.1	0.034	2 297.7	399.9	2 697.7	20.8	3.6	508.9	-133.3
UK	4 307.8	3 021.4	829.3	0.0	135.6	0.0	0.0	0.0	8 294.2	3 178.8	11 873.5	-5 221.4	-0.774	9 830.2	2 550.5	12 380.6	589.9	11.2	2 799.6	-850.2
EU-25	49 797.7	32 363.0	7 415.8	7.2	5 928.0	0.0	828.1	1 073.5	97 413.4	17 206.2	70 132.1	-15.3	0.0	87 322.9	15 028.3	102 351.2	1 722.4	202.1	18 113.1	-5 009.4
BG	0.0	0.0	9.4	0.0	1.9	0.0	349.3	0.0	360.6					Surplus from previous year	2 410.1					
RO	0.0	0.0	11.0	0.0	2.0	0.0	680.2	0.0	693.1					Surplus external aid guarantee fund	92.7					
third countries	0.9	1.6	350.9	4 217.3	133.8	0.0	322.4	0.0	5 026.9					Other revenue	3 569.0					
other	0.1	15.8	749.3	819.9	505.6	127.6	63.0	0.0	2 281.4					Total	108 423.0					
earmarked	0.0	18.9	477.3	141.8	128.5	0.0	33.8	0.0	800.2											
Total	49 798.8	32 399.3	9 013.7	5 186.2	6 699.7	127.6	2 276.7	1 073.5	106 575.5											

Expenditure and revenue by Member State — 2007

	Total expenditure										Total revenue										p.m. breakdown of TOR			
	1a. Competitiveness	1b. Cohesion	2. Natural resources	3a. Freedom, security, justice	3b. Citizenship	4. The EU as a global partner	5. Administration	6. Compensation	VAT-based own resource	GNP-based own resource	UK correction	JHA adjustment for DK, IE and UK	National contribution	TOR collected on behalf of the EU (net, 75%)	Total revenue	Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	Amounts retained as TOR collection costs	p.m. retroactive effect of ORD 2007 for 2007				
BE	667.6	346.8	879.9	19.4	71.0	0.0	3 694.1	0.0	468.5	1 985.7	232.5	0.136	2 686.8	1 685.1	4 371.9	22.8	-6.5	2 230.4	-561.7	92.0				
BG	17.3	144.9	6.6	0.2	2.8	278.2	12.2	129.3	46.3	163.0	20.8	0.000	230.0	60.8	290.8	18.9	0.0	62.1	-20.3	7.0				
CZ	37.7	918.1	717.1	1.1	16.7	15.2	15.1	0.0	1 721.0	1 99.9	844	0.049	988.2	178.8	1 167.0	5.2	10.1	223.1	-59.6	29.3				
DK	95.0	129.3	1 168.8	0.5	8.1	0.0	47.6	0.0	332.8	1 394.8	162.9	-1.230	1 889.2	329.8	2 219.0	46.4	-3.5	396.8	-109.9	65.3				
DE	865.7	4 311.8	6 905.7	15.5	217.8	0.0	167.2	0.0	3 635.2	14 652.9	294.2	0.992	18 583.2	3 126.8	21 710.0	230.6	-29.3	3 967.8	-1 042.3	-841.7				
EE	12.8	216.8	121.2	0.5	8.8	8.3	8.6	0.0	26.8	95.8	11.2	0.005	133.8	42.8	176.7	1.3	22.8	33.0	-14.3	3.6				
IE	81.4	263.7	1 762.7	1.6	5.6	0.0	41.7	0.0	276.4	972.4	119.6	-0.190	1 368.3	218.0	1 586.4	1.0	-0.7	290.4	-72.7	40.6				
EL	145.3	4 591.0	3 644.4	1.3	17.8	0.0	29.2	0.0	697.9	1 946.5	145.8	0.089	2 790.3	229.6	3 019.9	11.1	-1.1	296.2	-76.5	51.2				
ES	298.5	5 429.6	6 973.4	5.9	20.8	0.0	67.8	0.0	1 722.8	6 073.0	751.7	0.409	8 548.0	1 290.1	9 838.2	50.7	-1.7	1 671.2	-430.0	256.5				
FR	718.9	2 449.3	10 360.1	24.6	73.8	0.0	270.6	0.0	3 113.8	11 214.9	1 326.9	0.768	15 656.4	1 332.5	16 988.9	151.8	-26.4	1 651.3	-444.2	474.2				
IT	636.7	4 452.5	5 913.3	7.8	75.6	0.0	229.4	0.0	2 030.1	9 143.0	1 163.2	0.623	12 336.9	1 687.2	14 024.2	202.3	-9.4	2 056.8	-562.4	439.1				
CY	9.0	34.4	61.0	0.9	8.0	7.7	5.7	0.0	25.0	88.2	10.7	0.006	123.9	46.4	170.3	5.5	10.0	46.3	-15.5	3.8				
LV	13.1	437.2	186.2	0.5	9.5	20.7	7.7	0.0	35.2	118.0	14.9	0.007	168.1	30.9	199.0	1.9	2.2	37.0	-10.3	4.8				
LT	42.9	465.5	483.0	5.5	10.3	25.4	11.1	0.0	47.1	158.2	20.1	0.010	225.5	45.4	271.0	4.1	0.0	56.5	-15.1	6.9				
LU	74.7	13.5	55.2	0.6	9.9	0.0	1 102.1	0.0	53.2	202.2	21.2	0.012	276.6	19.2	295.8	0.9	0.0	24.7	-6.4	7.5				
HU	53.5	1 304.2	956.2	1.3	35.5	61.6	15.4	0.0	137.8	546.6	74.9	0.037	759.4	110.9	870.2	6.8	-0.3	141.3	-37.0	26.2				
MT	5.1	49.1	8.7	0.7	10.7	1.7	13.2	0.0	9.1	32.5	3.6	0.002	45.2	11.8	57.0	2.0	0.6	13.2	-3.9	1.3				
NL	339.2	251.4	1 211.3	19.5	17.3	0.0	77.7	0.0	936.3	3 400.3	92.4	0.230	4 429.3	1 873.5	6 302.8	334.4	2.0	2 161.5	-624.5	-1 034.0				
AT	158.3	264.7	1 130.0	16.5	8.9	0.0	20.0	0.0	409.0	1 564.8	43.0	0.108	2 017.0	201.1	2 218.1	3.4	-2.8	267.5	-67.0	-16.7				
PL	114.2	4 217.1	3 114.3	40.3	46.2	227.1	27.2	0.0	508.7	1 745.5	215.8	0.118	2 470.1	338.4	2 808.6	55.4	-3.8	399.7	-112.8	71.6				
PT	107.0	2 456.0	1 299.7	10.2	6.7	0.0	24.8	0.0	269.4	940.0	113.9	0.064	1 323.3	137.1	1 460.4	28.5	-0.3	154.5	-45.7	38.6				
RO	29.6	421.4	23.9	0.2	4.1	789.1	18.8	315.4	162.1	681.7	86.4	0.000	930.3	159.2	1 089.4	39.2	0.0	173.0	-53.1	31.9				
SI	27.4	158.9	179.5	0.9	8.3	7.5	7.5	0.0	55.9	198.3	22.6	0.013	276.8	82.5	359.4	0.7	-0.2	109.6	-27.5	7.9				
SK	33.7	635.2	380.5	1.4	12.3	9.9	9.6	0.0	84.6	302.5	41.6	0.020	428.7	90.5	519.2	1.7	3.5	115.5	-30.2	13.8				
FI	94.6	322.0	972.8	2.1	8.8	0.0	23.1	0.0	260.7	1 087.7	132.0	0.072	1 480.5	148.9	1 629.4	11.3	-0.5	187.8	-49.6	48.6				
SE	182.7	303.5	1 104.8	4.3	39.7	0.0	24.0	0.0	486.6	1 948.8	41.3	0.129	2 476.7	438.4	2 915.2	30.1	-1.4	555.8	-146.1	-352.9				
UK	649.3	2 357.0	4 233.7	15.4	27.1	0.0	140.5	0.0	3 409.6	12 553.6	-5 188.9	-2.364	10 771.9	2 657.0	13 429.0	603.8	-4.3	2 943.2	-885.7	523.6				
EU-27	5 511.2	36 945.1	53 853.9	198.6	781.8	1 452.4	6 111.8	444.6	19 440.8	73 914.7	58.9	0.1	93 414.5	16 573.0	109 987.5	1 872.1	-40.9	20 266.2	-5 524.3	0.0				
third countries	235.2	0.2	157.6	0.1	13.9	4 557.5	175.9	0.0				Surplus from previous year	1 847.6											
other	569.3	24.4	5.7	0.9	23.5	1 081.1	354.7	0.0				Surplus external aid guarantee fund	2 60.9											
earmarked	422.5	5.0	631.3	12.5	18.4	200.7	163.2	0.0				Other revenue	5 467.0											
Total	6 738.2	36 974.8	54 648.4	212.2	837.6	7 291.8	6 805.6	444.6	117 563.0	117 563.0														

Expenditure and revenue by Member State — 2008

	Total expenditure										Total revenue	p.m. breakdown of TOR				p.m. retroactive effect of ORD 2007 for 2008						
	1a. Competitiveness	1b. Cohesion	2. Natural resources	3a. Freedom, security, justice	3b. Citizenship	4. The EU as a global partner	5. Administration	6. Compensation	VAT-based own resource	GNP-based own resource		UK correction	JHA adjustment for DK, IE and UK	National contribution	TOR collected on behalf of the EU (net, 75%)		Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	Amounts retained as TOR collection costs		
BE	899.4	397.4	818.6	43.1	68.9	0.0	3 880.2	0.0	6 107.6	465.9	2 041.2	303.4	0.259	2 810.8	1 820.2	4 631.0	24.6	56.8	2 345.5	-606.7	112.6	
BG	47.8	223.0	420.1	1.0	3.2	201.4	11.0	64.0	971.6	52.5	196.2	28.6	0.022	277.4	86.3	363.7	30.8	0.5	83.7	-28.8	10.4	
CZ	72.7	1 679.4	655.1	3.7	8.3	5.9	16.0	0.0	2 441.1	221.4	843.8	123.7	0.103	1 189.1	206.9	1 396.0	6.9	9.4	2 596	-69.0	42.0	
DK	166.1	98.0	1 234.9	1.3	9.7	0.0	47.2	0.0	1 557.2	322.3	1 421.4	214.7	-0.737	1 957.6	343.6	2 301.2	37.4	28.6	392.2	-114.5	78.3	
DE	1 258.6	3 082.1	6 606.4	28.8	49.7	0.0	168.2	0.0	11 193.8	3 336.3	15 138.0	402.1	1.903	18 878.3	3 337.0	22 215.3	213.6	217.5	4 018.2	-1 112.3	-894.6	
EE	15.7	237.0	97.4	3.3	4.1	3.4	7.4	0.0	368.3	23.7	89.0	14.7	0.011	127.3	33.9	161.2	1.3	11.4	32.4	-11.3	5.1	
IE	96.1	213.6	1 692.1	0.3	6.7	0.0	42.8	0.0	2 051.6	260.1	974.9	141.0	-0.494	1 375.5	201.1	1 576.6	1.9	0.0	266.1	-67.0	51.1	
EL	205.7	4 712.4	3 444.7	17.2	99.5	0.0	34.6	0.0	8 514.0	394.5	1 481.8	220.8	0.171	2 097.3	230.6	2 327.9	7.0	2.0	298.4	-76.9	75.0	
ES	631.8	4 246.7	7 083.3	33.7	22.6	0.0	75.8	0.0	12 093.8	1 655.0	6 189.0	931.7	0.791	8 776.4	1 189.7	9 966.1	29.7	8.2	1 548.3	-396.6	336.0	
FR	978.1	2 312.6	10 014.2	27.9	84.4	0.0	304.6	0.0	13 721.8	2 991.6	11 740.9	1 722.6	1.470	16 456.5	1 568.5	18 025.1	179.7	306.4	1 605.3	-522.8	621.9	
IT	835.4	3 688.7	5 407.3	28.9	93.0	0.0	253.1	0.0	10 306.4	2 907.1	9 184.9	1 402.6	1.178	13 495.9	1 648.6	15 144.5	148.1	10.5	2 039.5	-549.5	510.3	
CY	13.6	47.3	54.9	2.5	5.4	0.0	6.4	0.0	130.1	25.5	95.1	14.2	0.012	134.8	45.0	179.9	7.1	4.9	48.0	-15.0	5.1	
LV	16.2	383.4	190.2	3.0	6.2	3.6	7.8	0.0	610.4	35.3	131.8	19.3	0.015	186.5	29.1	215.6	2.1	1.1	35.6	-9.7	7.1	
LT	180.1	630.2	2 530.0	15.0	11.9	34.6	9.6	0.0	1 134.5	53.1	190.2	25.8	0.021	269.2	60.0	329.2	4.4	7.2	68.4	-20.0	9.8	
LU	116.7	53.7	53.0	1.1	9.9	0.0	1 175.3	0.0	1 409.8	44.8	172.0	27.8	0.023	244.6	14.8	259.4	0.9	0.0	18.8	-4.9	9.3	
HU	74.9	1 188.6	681.1	11.2	15.6	14.7	16.5	0.0	2 002.6	152.8	591.6	89.3	0.070	833.7	113.3	947.1	4.2	8.4	138.5	-37.8	31.3	
MT	7.4	43.9	11.9	9.6	7.0	0.0	7.6	0.0	87.4	9.0	33.6	4.9	0.004	47.5	12.6	60.1	1.9	0.3	14.6	-4.2	1.7	
NL	500.5	670.8	963.6	31.3	17.8	0.0	83.0	0.0	2 267.0	910.6	3 643.0	81.9	0.449	4 635.9	2 032.8	6 668.7	306.7	54.2	2 349.5	-677.6	-1 074.7	
AT	253.1	231.9	1 217.8	19.8	11.0	0.0	43.7	0.0	1 777.3	389.4	1 567.3	36.0	0.205	1 992.8	201.6	2 194.4	3.2	18.4	247.2	-67.2	-14.3	
PL	140.5	4 608.7	2 658.0	49.4	30.6	123.9	28.3	0.0	7 639.5	562.9	2 157.6	301.2	0.234	3 021.9	450.6	3 472.5	57.9	105.7	437.2	-150.2	106.3	
PT	123.4	2 568.9	1 373.4	17.2	9.0	0.0	24.7	0.0	4 116.6	251.5	940.0	140.2	0.120	1 331.7	134.0	1 465.7	19.1	0.4	159.1	-44.7	50.5	
RO	36.4	648.5	1 060.1	1.7	14.3	744.8	17.8	142.7	2 666.2	168.5	741.1	108.1	0.079	1 017.7	199.9	1 217.6	54.7	1.3	210.5	-66.6	41.1	
SI	44.6	234.6	143.0	7.3	15.1	3.2	8.6	0.0	456.4	60.6	226.5	31.4	0.026	318.5	89.9	408.5	1.5	0.0	118.4	-30.0	11.1	
SK	43.3	809.5	357.0	2.7	8.4	11.5	9.4	0.0	1 241.8	72.8	360.7	49.8	0.046	483.2	111.7	594.9	0.9	7.7	140.3	-37.2	18.9	
FI	235.1	213.7	839.8	4.9	6.6	0.0	21.1	0.0	1 321.3	246.1	1 126.6	170.4	0.141	1 543.3	166.7	1 710.0	6.0	1.2	215.1	-55.6	61.8	
SE	276.0	153.7	959.4	4.5	47.2	0.0	23.2	0.0	1 464.0	453.8	2 268.8	45.9	0.237	2 768.7	454.3	3 223.1	24.1	16.8	564.9	-151.4	-355.0	
UK	1 034.1	2 100.3	3 803.9	9.2	193.7	0.0	168.7	0.0	7 309.9	2 940.5	10 930.4	-6 252.0	-5.133	7 613.8	2 500.1	10 113.9	527.6	64.9	2 740.9	-833.4	141.8	
EU-27	8 303.3	35 478.8	52 094.4	379.4	859.8	1 147.0	6 492.7	206.6	104 962.0	19 007.7	74 477.3	4 000.0	1.2	93 886.2	17 282.9	111 169.1	1 703.5	943.8	20 396.6	-5 761.0	0.0	
third countries	452.4	0.1	1 670.0	0.3	14.8	4 778.5	190.8	0.0	5 603.9					Surplus from previous year	1 528.8							
other	922.2	76.0	6.3	0.3	16.0	1 265.1	401.5	0.0	2 687.4					Surplus external aid guarantee fund	125.8							
earmarked	378.8	0.0	2 545.0	9.7	30.4	120.1	207.4	0.0	3 291.3					Other revenue	8 760.7							
Total	10 056.6	35 554.8	54 812.7	389.7	920.9	7 310.7	7 292.5	206.6	116 544.5	121 584.4	83 760.7	4 000.0	1.2	121 584.4	25 760.7	121 584.4	1 703.5	943.8	20 396.6	-5 761.0	0.0	

Expenditure and revenue by Member State — 2009

	Total expenditure										National contribution				Total revenue		p.m. breakdown of TOR				
	1a. Competitiveness	1b. Cohesion	2. Natural resources	3a. Freedom, security, justice	3b. Citizenship	4. The EU as a global partner	5. Administration	6. Compensation	Total expenditure	VAT-based own resource	GNP-based own resource	UK correction	Adjustment of ORD 2007	Reduction in GNI-own resource granted to NL and SE	JHA adjustment for DK, IE and UK	National contribution	TOR collected on behalf of the EU (net, 75%)	Total revenue	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	Amounts retained as TOR collection costs
BE	814.1	370.8	310.2	63.9	75.2	0.0	3 995.3	0.0	5 629.3	349.4	2 408.1	251.1	204.6	24.1	1.1	3 238.5	1 423.0	4 661.4	8.8	1 888.5	-474.3
BG	36.6	267.0	361.4	2.7	13.5	221.2	11.6	64.7	978.6	51.0	240.8	25.1	17.4	2.4	0.1	336.7	52.9	389.6	0.5	70.0	-17.6
CZ	65.7	1 974.9	867.0	6.2	10.2	8.0	16.6	0.0	2 948.6	1 700.0	860.3	95.4	71.9	9.2	0.4	1 207.3	1 668.8	1 374.1	3.9	218.6	-55.6
DK	146.9	56.5	1 062.9	2.1	10.7	0.0	48.8	0.0	1 328.0	2 749.0	1 600.2	1 72.8	143.8	16.9	-0.5	2 208.1	282.8	2 490.9	4.5	372.6	-94.3
DE	1 444.2	3 311.4	6 679.7	44.4	49.5	0.0	184.0	0.0	11 713.3	1 705.0	17 104.4	311.7	-1 736.4	171.1	8.3	17 564.0	2 945.9	20 509.9	36.9	3 891.0	-982.0
EE	24.3	572.3	156.6	5.9	4.8	1.0	6.5	0.0	716.4	19.9	93.9	10.9	8.7	1.0	0.0	134.5	24.0	158.5	11.4	20.6	-8.0
IE	119.3	121.3	1 081.1	5.1	7.5	0.0	43.6	0.0	1 378.0	201.4	949.8	106.6	91.6	10.0	-2.3	1 357.0	176.6	1 533.6	0.0	235.5	-58.9
EL	224.5	2 259.2	2 875.6	26.4	10.4	0.0	38.0	0.0	5 434.0	328.3	1 577.8	184.1	126.2	16.9	0.7	2 234.0	190.8	2 424.8	1.9	252.5	-63.6
ES	659.1	4 174.2	6 611.7	68.5	23.2	0.0	77.6	0.0	11 614.2	1 527.9	7 208.3	762.2	592.5	73.7	3.4	10 168.1	1 001.8	11 169.9	7.6	1 328.0	-333.9
FR	1 392.2	1 920.2	9 749.4	46.6	194.9	0.0	328.6	0.0	13 631.9	2 545.6	13 623.0	1 421.2	1 096.2	137.7	6.4	18 830.0	1 263.0	20 093.0	41.2	1 642.7	-421.0
IT	761.5	2 413.2	5 287.1	58.7	589.3	0.0	262.5	0.0	9 372.3	1 378.6	10 390.3	1 082.8	949.4	106.5	5.0	13 912.7	1 505.4	15 418.1	6.3	2 000.8	-501.8
CY	17.6	74.1	58.7	5.2	10.1	0.0	6.6	0.0	172.3	24.8	117.6	12.5	8.8	1.2	0.1	165.0	34.5	199.4	5.0	41.0	-11.5
LV	16.1	469.7	206.2	5.7	4.5	0.0	8.0	0.0	710.3	22.5	147.4	14.0	11.7	1.4	0.1	197.2	18.5	215.6	1.1	23.5	-6.2
LT	102.5	1 176.8	468.5	21.1	7.3	4.4	9.8	0.0	1 790.3	41.8	202.5	18.8	16.7	2.0	0.1	282.0	40.3	322.3	1.1	52.7	-13.4
LU	86.1	29.1	54.5	1.7	9.3	0.0	1 272.7	0.0	1 453.6	41.1	194.4	21.5	16.9	2.0	0.1	276.0	10.8	286.7	0.0	14.3	-3.6
HU	66.6	2 174.4	1 279.9	9.1	14.0	6.4	18.3	0.0	3 568.6	113.2	588.9	56.5	51.1	6.1	0.3	816.0	92.9	908.9	2.1	121.8	-31.0
MT	6.5	35.3	6.9	12.1	3.3	0.0	7.3	0.0	71.5	8.2	38.8	4.2	3.0	0.4	0.0	54.6	9.6	64.3	0.3	12.6	-3.2
NL	446.2	242.3	1 013.0	43.6	18.3	0.0	86.2	0.0	1 849.5	264.2	3 990.1	92.9	-2 108.7	-624.4	1.9	1 615.9	1 721.1	3 337.0	9.7	2 285.1	-573.7
AT	210.9	241.2	1 307.7	25.5	11.1	0.0	20.0	0.0	1 816.6	270.7	1 871.3	27.7	-31.0	19.4	0.9	2 159.0	156.9	2 315.8	4.2	204.9	-52.3
PL	128.6	6 082.0	2 858.7	83.1	24.7	46.6	29.3	0.0	9 252.9	427.6	2 031.0	208.7	146.1	20.1	1.0	2 834.5	299.5	3 133.9	12.4	386.9	-99.8
PT	129.7	2 435.6	1 102.7	23.6	8.0	0.0	26.5	0.0	3 724.1	227.7	1 077.5	113.1	89.1	11.1	0.5	1 519.1	117.6	1 636.7	0.1	156.8	-39.2
RO	47.1	918.1	1 167.9	1.4	35.1	618.9	18.3	144.4	2 951.2	156.6	901.8	89.7	61.0	8.7	0.4	2 180.0	124.3	1 342.3	1.2	164.5	-41.4
SI	25.5	368.3	190.8	6.5	5.1	11.1	9.0	0.0	616.3	53.9	256.0	27.2	19.0	2.5	0.1	358.8	68.8	427.7	0.0	91.8	-22.9
SK	48.7	584.8	513.0	4.3	4.3	26.6	10.8	0.0	1 192.4	77.0	462.9	46.3	36.9	4.7	0.2	628.0	83.6	711.6	2.8	108.6	-27.9
FI	205.6	195.9	766.7	11.1	8.7	0.0	21.8	0.0	1 207.8	237.2	1 203.5	134.6	110.4	12.8	0.6	1 699.0	114.9	1 813.9	1.0	152.2	-38.3
SE	256.7	212.2	875.7	24.1	58.2	0.0	25.0	0.0	1 451.9	152.9	2 044.4	45.1	-609.4	-148.7	1.0	1 485.3	370.1	1 855.4	0.0	493.5	-123.4
UK	1 045.8	1 274.9	3 712.3	56.4	31.6	0.0	126.1	0.0	6 247.1	1 214.7	10 797.7	-5 657.7	523.7	115.3	-24.2	7 879.6	2 232.0	10 111.6	11.5	2 964.6	-744.0
EU-27	8 528.8	33 896.7	50 626.0	665.1	1 242.7	944.1	6 708.7	209.1	102 821.2	12 796.2	81 982.5	-321.1	-88.7	4.1	5.7	94 378.7	14 528.2	108 906.9	175.5	19 195.5	-4 842.7
third countries	704.4	0.3	148.5	0.7	16.0	5 293.4	193.9	0.0	6 357.2							Surplus from previous year		1 796.2			
other	1 024.7	35.6	25.4	1.1	14.1	1 550.3	482.0	0.0	3 133.3							Surplus external aid guarantee fund		0.0			p.m. amount of the 2008 UK correction (prov): 5 254.6
earmarked	492.7	0.3	5 077.3	17.6	35.6	195.1	230.7	0.0	6 049.4							Other revenue		6 922.5			
Total	10 750.6	33 932.9	55 877.3	684.5	1 308.5	7 982.9	7 615.3	209.1	118 361.0							Total		117 625.6			

Operating budgetary balances

Methodology and calculation

Data on EU expenditure allocated by Member State and Member States' payments to the EU budget allow the calculation of Member States' operating budgetary balances.

In this context it is, however, important to point out that constructing estimates of operating budgetary balances is merely an accounting exercise of certain financial costs and benefits that each Member State derives from the Union. This accounting allocation, among other drawbacks, is non-exhaustive and gives no indication of many of the other benefits gained from EU policies such as those relating to the internal market and economic integration, not to mention political stability and security.

The operating budgetary balance of each Member State is established by calculating the difference between:

- the operating expenditure ⁽¹⁾ (i.e. excluding administration) allocated to each Member State, and
- the adjusted ⁽²⁾ 'national contribution' ⁽³⁾ of each Member State.

For the sake of clarity, a numerical example, presenting the calculation of the 2009 operating budgetary balance of Belgium, is included hereafter.

Operating budgetary balances — hereafter detailed — show the relation between the share of a Member State in total allocated EU operating expenditure and its share in 'national contributions'.

Numerical example

For Belgium, the method detailed above can be illustrated as follows using the data for the year 2009.

Operating expenditure (i.e. excluding administration) amounts to EUR 1 634 million (= 5 629.3–3 995.3) for Belgium and to EUR 96 112.6 million (= 102 821.2–6 708.7) for the EU as a whole.

'National contribution' (i.e. excluding TOR) amounts to EUR 3 238.5 million (= 4 661.4–1 423.0) for Belgium and EUR 94 378.7 million (= 108 906.9–14 528.2) for the EU as a whole.

Belgium's share in EU 'national contribution' is thus 3.43 % (= 3 238.5/94 378.7).

Belgium's *adjusted* 'national contribution' is thus: 3.43 % x EUR 96 112.6 million = EUR 3 298 million.

The 'operating budgetary balance' is established as follows:

EUR 1 634 million – EUR 3 298 million =
– EUR 1 664 million (rounded).

⁽¹⁾ In accordance with point 75 of the conclusions of the 1999 European Council in Berlin, 'When referring to budgetary imbalances, the Commission, for presentational purposes, will base itself on operating expenditure'.

⁽²⁾ As for the calculation of the UK correction, it is not the actual 'national contribution' of Member States (i.e. own resources payments, excluding TOR) but the related allocation key, i.e. each Member State's share in total 'national contributions', which is used for the calculation of operating budgetary balances. Total 'national contributions' are adjusted to equal total EU operating allocated expenditure, so that operating budgetary balances sum up to zero.

⁽³⁾ As for the calculation of the UK correction, traditional own resources (TOR, i.e. customs duties and sugar levies) are not included in the calculation of net balances. Since TOR result directly from the application of common policies, such as the common agricultural policy and the customs union, TOR are not considered as 'national contribution' but as pure EU revenue. Furthermore, the economic agent bearing the burden of the customs duty imposed is not always a resident of the Member States collecting the duty.

Operating budgetary balances, 2000–09

(i.e. excluding administrative expenditure and TOR, and including UK correction)

	2000		2001		2002		2003		2004		2005		2006		2007		2008		2009 (*)		2009 (**)		2009 (***)	
	mio EUR	% GNI	mio EUR	% GNI	mio EUR	% GNI	mio EUR	% GNI	mio EUR	% GNI	mio EUR	% GNI	mio EUR	% GNI	mio EUR	% GNI	mio EUR	% GNI	mio EUR	% GNI	mio EUR	% GNI	mio EUR	% GNI
BE	-323.2	-0.13	-745.2	-0.28	-517.7	-0.19	-779.7	-0.28	-536.1	-0.18	-607.5	-0.20	-709.9	-0.22	-868.2	-0.26	-669.6	-0.21	-1 663.9	-0.49	-965.9	-0.29	-838.7	-0.24
BG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	+335.1	+1.17	+659.6	+1.99	+624.2	+1.88	+327.7	+1.15	+658.7	+1.96
CZ	-	-	-	-	-	-	-	-	-	-	-	-	-	-	+656.7	+0.55	+1 176.0	+0.86	+1 702.5	+1.32	+625.6	+0.53	+1 133.9	+0.83
DK	+239.6	+0.14	-223.1	-0.13	-169.1	-0.09	-220.0	-0.12	-224.6	-0.11	-265.3	-0.13	-505.2	-0.23	-604.4	-0.26	-548.2	-0.23	-969.5	-0.42	-673.7	-0.29	-625.2	-0.26
DE	-8 232.4	-0.40	-6 971.5	-0.33	-4 954.0	-0.23	-7 605.4	-0.35	-7 140.4	-0.32	-6 064.3	-0.27	-6 325.2	-0.27	-7 415.2	-0.30	-8 774.3	-0.35	-6 357.5	-0.26	-6 521.5	-0.26	-7 836.0	-0.31
EE	-	-	-	-	-	-	-	-	+145.0	+1.57	+154.3	+1.43	+176.4	+1.41	+226.2	+1.56	+227.4	+1.51	+573.0	+4.27	+223.3	+1.53	+222.0	+1.47
IE	+1 719.5	+1.90	+1 198.3	+1.21	+1 574.1	+1.46	+1 559.0	+1.30	+1 593.8	+1.25	+1 136.6	+0.82	+1 080.5	+0.70	+662.1	+0.41	+566.1	+0.36	-47.5	-0.04	+619.0	+0.38	+512.6	+0.33
EL	+4 380.6	+3.17	+4 503.6	+3.06	+3 375.7	+2.15	+3 358.3	+1.96	+4 163.3	+2.26	+3 900.5	+2.03	+5 102.3	+2.48	+5 437.2	+2.47	+6 279.7	+2.72	+3 121.0	+1.35	+5 382.9	+2.45	+6 201.0	+2.68
ES	+5 263.6	+0.84	+7 661.2	+1.14	+8 859.4	+1.23	+8 704.9	+1.12	+8 502.3	+1.02	+6 017.8	+0.67	+3 811.7	+0.39	+3 651.8	+0.36	+2 813.2	+0.27	+1 181.7	+0.11	+3 379.4	+0.33	+2 460.8	+0.23
FR	-676.6	-0.05	-2 043.4	-0.13	-2 218.4	-0.14	-1 976.1	-0.12	-3 050.7	-0.18	-2 883.5	-0.17	-3 012.5	-0.17	-2 997.3	-0.16	-3 842.7	-0.20	-5 872.7	-0.30	-3 500.9	-0.18	-4 494.9	-0.23
IT	+1 231.2	+0.10	-2 030.9	-0.16	-2 917.1	-0.23	-849.8	-0.06	-2 946.9	-0.21	-2 199.0	-0.15	-1 731.8	-0.12	-2 013.5	-0.13	-4 101.4	-0.27	-5 058.5	-0.34	-2 479.7	-0.16	-4 636.6	-0.30
CY	-	-	-	-	-	-	-	-	+63.5	+0.52	+90.3	+0.69	+102.4	+0.73	-10.5	-0.07	-17.7	-0.11	-2.3	-0.01	-14.5	-0.10	-23.1	-0.14
LV	-	-	-	-	-	-	-	-	+1 977.7	+1.81	+2 633.9	+2.05	+2 555.5	+1.64	+4 888.8	+2.39	+4 070.0	+1.78	+5 011.5	+2.49	+4 833.7	+2.37	+3 993.5	+1.75
LT	-	-	-	-	-	-	-	-	+369.3	+2.08	+476.4	+2.32	+585.3	+2.50	+793.2	+2.89	+842.6	+2.69	+1 493.3	+5.61	+785.9	+2.86	+832.3	+2.65
LU	-54.6	-0.28	-140.0	-0.70	-48.1	-0.24	-57.2	-0.29	-93.6	-0.39	-86.8	-0.33	-60.2	-0.23	-139.8	-0.47	-22.1	-0.07	-100.2	-0.39	-147.8	-0.50	-31.9	-0.11
HU	-	-	-	-	-	-	-	-	+193.4	+0.25	+590.1	+0.70	+1 150.0	+1.32	+1 605.9	+1.71	+1 111.7	+1.13	+2 719.4	+3.10	+1 578.1	+1.68	+1 078.9	+1.10
MT	-	-	-	-	-	-	-	-	+45.0	+1.01	+90.0	+1.97	+101.0	+2.07	+28.1	+0.53	+30.0	+0.54	+8.6	+0.16	+26.7	+0.51	+28.2	+0.51
NL	-1 543.9	-0.36	-2 259.9	-0.50	-2 171.3	-0.46	-1 942.2	-0.40	-2 034.9	-0.40	-2 636.6	-0.51	-2 587.6	-0.47	-2 864.3	-0.50	-2 678.2	-0.46	+117.7	+0.02	-1 766.4	-0.31	-1 551.0	-0.27
AT	-435.5	-0.21	-542.4	-0.26	-212.6	-0.10	-330.9	-0.15	-365.1	-0.16	-277.9	-0.12	-301.5	-0.12	-563.2	-0.21	-356.4	-0.13	-402.1	-0.15	-545.5	-0.21	-341.4	-0.12
PL	-	-	-	-	-	-	-	-	+1 438.3	+0.72	+1 853.2	+0.77	+2 997.6	+1.13	+5 136.4	+1.71	+4 441.7	+1.25	+6 337.1	+2.11	+5 060.4	+1.69	+4 330.3	+1.22
PT	+2 128.2	+1.78	+1 773.8	+1.41	+2 682.7	+2.02	+3 476.3	+2.54	+3 124.0	+2.20	+2 378.0	+1.63	+2 291.7	+1.53	+2 474.4	+1.58	+2 695.1	+1.69	+2 150.7	+1.37	+2 433.4	+1.55	+2 642.1	+1.65
RO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	+595.8	+0.50	+1 581.0	+1.18	+1 692.5	+1.49	+562.0	+0.47	+1 537.9	+1.15
SI	-	-	-	-	-	-	-	-	+109.7	+0.41	+101.5	+0.36	+142.8	+0.47	+88.6	+0.26	+113.8	+0.31	+241.9	+0.70	+80.3	+0.24	+102.1	+0.28
SK	-	-	-	-	-	-	-	-	+169.2	+0.52	+270.9	+0.72	+323.2	+0.74	+617.8	+1.16	+725.6	+1.15	+542.1	+0.87	+603.1	+1.13	+705.7	+1.12
FI	+275.9	+0.21	-153.0	-0.11	-4.9	-0.00	-26.7	-0.02	-69.6	-0.05	-84.8	-0.05	-241.0	-0.14	-171.6	-0.10	-318.5	-0.17	-544.2	-0.32	-223.2	-0.12	-383.3	-0.21
SE	-1 058.7	-0.40	-982.9	-0.39	-750.4	-0.28	-945.6	-0.34	-1 059.8	-0.37	-866.9	-0.29	-856.6	-0.27	-994.8	-0.29	-1 463.1	-0.43	-85.6	-0.03	-620.2	-0.18	-1 090.7	-0.32
UK	-2 913.7	-0.18	+955.4	+0.06	-2 528.4	-0.15	-2 364.9	-0.14	-2 864.9	-0.16	-1 529.0	-0.08	-2 140.2	-0.11	-4 155.3	-0.20	-844.3	-0.05	-1 903.3	-0.12	-4 711.3	-0.23	-993.0	-0.05
EU	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Note: 'Operating budgetary balances' are calculated, for a given Member State, as the difference between allocated operating expenditure (i.e. excluding administration) and own resources payments (excluding TOR).

These payments are adjusted to sum up to total allocated operating expenditure (as for calculating the UK correction), so that operating budgetary balances add up to zero.

Please refer to the numerical example for details on the above calculations. Series as a percentage of GNI are calculated on the basis of GNI data, as published by the Economic and Financial Affairs DG in its spring 2009 economic forecasts.

The positive operating budgetary balance of the UK in 2001 is due to the particularly high amount of the UK corrections budgeted in this year.

(*) Including the adjustment relating to the implementation of ORD 2007.

(**) Including p.m. the retroactive effect of ORD 2007.

(***) Without p.m. the adjustment relating to the implementation of ORD 2007.

Recoveries and financial corrections

The recovery of undue payments is the last stage in the operation of control systems, and the evaluation of these recoveries is essential in order to demonstrate sound financial management. The objective of this chapter is to present a best estimate of the total amounts for 2009. More details can be found in note 6 to the annual accounts.

The table below gives the amount of financial corrections implemented during 2009, and resulting from Commission audit work and controls, audit work by the Court of Audi-

tors and the closure process for programme periods. These amounts are a mix of financial corrections decided in previous years but only implemented in 2009 as well as amounts decided and implemented during 2009. (The tables do not include the results of the Member States' own checks of structural actions' expenditure.) The table includes also the amount of financial corrections confirmed in 2009, i.e. decided by a Commission decision or agreed with the Member State, as a result of Commission audit work and controls, and audit work by the Court of Auditors.

Summary of financial corrections implemented during 2009 (million EUR)

	Total implemented in 2009	Total confirmed in 2009
EAGGF		
• Financial corrections	703	462
• Irregularities declared by Member States	148	163
Subtotal	851	625
Structural and Cohesion Funds		
• Financial corrections, 1994–99 programmes	293	515
• Financial corrections, 2000–06 programmes	373	1 806
Subtotal — Financial corrections	666	2 321
• Other recoveries	102	102
Subtotal	768	2 423
Recoveries for undue payments		
• External actions	81	81
• Internal policies	100	100
Subtotal	181	181
Total	1 800	3 229

There are a variety of ways by which undue payments are recovered by the European Commission when there is a clear case of a financial error or irregularity, which are explained below. The mechanisms foreseen are recovery orders or reduction of the next payment. Many EU projects run over several years and corrections are usually applied, by adjustment of subsequent claims and/or final payments, following periodic checks or scrutiny of independent audit certificates. At or after the closure of a project, the European Commission may also apply further corrections on the basis of its own or the Court of Auditors' audits on the spot. These corrections can be made in later years and a recovery order will be issued. In this context it should be noted that

approximately 80 % of the budget is managed jointly by the European Commission and the Member States.

Under the European Agricultural Guarantee Fund (EAGF) and the European Agricultural Fund for Rural Development (EAFRD), which have replaced the EAGGF Guarantee Section, the mechanism of recovery consists of the clearance of accounts and the recovery of irregularities. The clearance of accounts procedure is operated by the Commission and includes an annual financial clearance of accounts of each paying agency and a multiannual conformity clearance covering the conformity of the expenditure declared by a Member State with EU rules. In the case of EAGF, all

these amounts are booked in the economic outturn account of the Commission as revenue. For EAFRD, the amounts recovered by the Member States themselves, as well as those resulting from the annual financial clearance of accounts, are as a general rule reusable for the programme. Member

States are obliged to recover sums lost as a result of irregularities following their national rules and procedures.

The table below presents the split per Member State of amounts implemented in 2009.

<i>(million EUR)</i>				
Member State	Financial clearance	Conformity clearance	Irregularities declared	Total
Belgium	0	12	2	14
Bulgaria	0	0	1	1
Czech Republic	0	0	0	0
Denmark	0	101	4	105
Germany	0	1	16	18
Estonia	0	0	0	0
Ireland	-2	5	2	5
Greece	2	189	5	196
Spain	7	23	30	59
France	3	46	34	82
Italy	-3	167	13	177
Cyprus	0	0	0	1
Latvia	0	0	0	0
Lithuania	0	0	2	2
Luxembourg	0	0	0	0
Hungary	6	0	3	9
Malta	0	0	0	0
Netherlands	1	2	6	9
Austria	0	0	1	1
Poland	0	0	2	2
Portugal	0	0	7	7
Romania	5	0	7	12
Slovenia	0	1	0	2
Slovakia	0	0	0	0
Finland	2	0	1	2
Sweden	0	12	2	14
United Kingdom	83	41	9	133
Total implemented	103	600	148	851

NB: Figures disclosed as 0 represent actual figures of less than EUR 500 000.

For structural actions, the mechanism of recovery of errors and irregularity mainly consists of financial corrections. Member States are primarily responsible for making financial corrections in relation to irregularities committed by beneficiaries.

The table below discloses those errors and irregularities which are recovered by or at the request of the Commission services following EU audit activity, i.e. on top of national self-corrections carried out on the basis on the national management and control system. Contrary to corrections decided by the Member States, when amounts can be reused, corrections implemented by a Commission recovery order or by a reduction in an interim or final payment, in implementation

of a Commission decision of financial correction in accordance with the regulatory framework or by de-commitment, are included in the EU accounts. The Commission has to impose financial corrections in relation to individual irregularities detected but also has the power to apply extrapolated or flat-rate corrections in certain cases where it is not possible or practicable to quantify the amount of irregular expenditure precisely, or when it would be disproportionate to cancel the expenditure in question entirely.

Other recoveries for structural actions which are not related to financial corrections but issued to recover amounts arising from error and irregularity total EUR 102 million.

Financial corrections implemented in 2009 (confirmed in 2009 and in previous years)

(million EUR)

Member State	ERDF	CF	ESF	FIFG	EAGGF-Guarantee	Total
1994–99 period	214	10	19	46	4	293
Belgium			0			0
Denmark	2					2
Germany	104			0	4	108
Ireland	0			0		1
Greece					0	0
Spain	3	5	17	32	0	57
France	1		0	5		6
Italy	41					41
Luxembourg	0		2			2
Netherlands	7			9		16
Austria	0				0	0
Portugal	1	5				6
Finland			0		0	0
Sweden	0					0
United Kingdom	52					52
Interreg	2					2
2000–06 period	86	77	182	3	25	373
Belgium			3			3
Bulgaria		3				3
Czech Republic		0				0
Denmark						0
Germany						0
Estonia		0				0
Ireland						0
Greece	16	5	14			35
Spain	6	13	34	0		53
France	1		0			2
Italy	10		81	2		93
Latvia			0			0
Lithuania		1				1
Luxembourg			2			2
Hungary		40			0	41
Malta						0
Netherlands						0
Austria						0
Poland	42		42		11	95
Portugal	9	9				18
Romania		6			14	20
Slovenia						0
Slovakia						0
Finland					0	0
Sweden						0
United Kingdom			5			5
Interreg	0					0
Total	300	87	200	49	30	666

NB: Figures disclosed as 0 represent actual figures of less than EUR 500 000.

Borrowing and lending activities

1. Borrowing

A number of European Union and Euratom operations are carried out using borrowed funds. The European Union and Euratom have access to the capital markets to fund various categories of loans.

Borrowing transactions in 2009

EU balance-of-payments: EUR 7.2 billion
EU macrofinancial assistance: EUR 25 million
Euratom: USD 10.3 million

2. Lending to Member States

The European Union medium-term financial assistance facility (balance-of-payments facility — BoP) enables loans to be granted to one or more Member States which have not yet adopted the euro and which are experiencing, or are seriously threatened with, difficulties in their balance of current payments.

Two decisions were adopted by the Council in 2009 under the BoP facility:

- Council Decision 2009/290/EC of 20 January 2009 providing Community medium-term financial assistance for Latvia (loan of up to EUR 3.1 billion);
- Council Decision 2009/459/EC of 6 May 2009 providing Community medium-term financial assistance for Romania (loan of up to EUR 5 billion).

Loan disbursements

Disbursements of the BoP facility amounted to EUR 7.2 billion in 2009: EUR 3.5 billion for Hungary, EUR 2.2 billion for Latvia, and EUR 1.5 billion for Romania.

3. Lending to non-member countries

3.1. Macrofinancial assistance

The EU may help to restore the macroeconomic equilibrium in a particular third country, generally through loans and grants (macrofinancial assistance ⁽¹⁾). The Commission administers such support in accordance with the relevant Council decisions.

Several Council decisions were adopted in 2009 concerning macrofinancial assistance:

- Council Decision 2009/889/EC of 30 November 2009 providing macrofinancial assistance to Georgia (maximum of EUR 46 million in grants);
- Council Decision 2009/890/EC of 30 November 2009 providing macrofinancial assistance to Armenia (maximum of EUR 65 million in loans and EUR 35 million in grants);
- Council Decision 2009/891/EC of 30 November 2009 providing macrofinancial assistance to Bosnia and Herzegovina (loan facility with a maximum amount of EUR 100 million);
- Council Decision 2009/892/EC of 30 November 2009 providing macrofinancial assistance to Serbia (loan facility with a maximum amount of EUR 200 million).

Grant disbursements

Regarding the implementation of ongoing assistance, the disbursement of the first tranche of EUR 15.3 million for Georgia took place in 2009.

Loan disbursements

The disbursement of the first tranche (EUR 25 million) of the loan to Lebanon took place in early June 2009.

3.2. Euratom loans

Euratom loans for non-member countries aim at improving the level of safety and efficiency of nuclear power stations and installations in the nuclear fuel cycle which are in service or under construction. They may also relate to the decommissioning of installations.

⁽¹⁾ For more information on macrofinancial assistance, see Glossary in Annex 6.

In 2009, a tranche of USD 10.3 million was disbursed for a project in Ukraine for which a EUR equivalent of USD 83 million Euratom loan was approved in 2004.

3.3. European Investment Bank loans

The EIB traditionally undertakes operations outside the EU in support of EU external policies based on Council decisions which grant an EU guarantee to the EIB against losses for projects carried out in certain third countries. The EU guarantee covers outstanding EIB loans under successive Council mandates.

Decision No 633/2009/EC of the European Parliament and of the Council of 13 July 2009, which replaced Council Decision 2006/1016/EC granting a Community guarantee to the EIB

against losses under loans and loan guarantees for projects outside the EU, covers the period beginning on 1 February 2007 and ending on 31 December 2013. The guarantee covers a maximum ceiling of EUR 27 800 million, of which EUR 2 billion could be potentially allocated by the Council in 2010, depending on the outcome of a mid-term review, with 65 % coverage by the European Union budget, with the following regional ceilings:

- pre-accession countries: EUR 8 700 million;
- neighbourhood and partnership countries: EUR 12 400 million;
- Asia and Latin America: EUR 3 800 million;
- South Africa: EUR 900 million.

The table below presents the EU-guaranteed financing under this mandate on 31 December 2009.

EU-guaranteed financing under current mandate on 31 December 2009

Mandate	Financing ceiling (million EUR)	Financing made available minus cancellations (million EUR)
Pre-accession countries	8 700	5 263
Neighbourhood and partnership countries	12 400	4 262
<i>Mediterranean</i>	8 700	3 860
<i>Eastern Europe, southern Caucasus and Russia</i>	3 700	402
Asia and Latin America	3 800	1 920
<i>Asia</i>	1 000	615
<i>Latin America</i>	2 800	1 305
South Africa	900	483
Guaranteed at 65 %	25 800	11 928

Glossary

Term	Definition
ABAC	Accrual based accounting. In 2006, the Commission produced the first set of accrual based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This is contrasted with cash basis accounting that recognises transactions and other events only when cash is received or paid.
Accounting	The act of recording and reporting financial transactions, including the origination of the transaction, its recognition, processing and summarisation in the financial statements.
Agencies	EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority. <ul style="list-style-type: none"> • Executive agencies are created by a Commission decision to implement all or part of an EU programme directly from the EU budget. • Traditional agencies are created by the Council or the Council and the European Parliament. They receive a grant from the EU budget to perform specific budget implementation tasks. • National agencies receive a grant from the EU budget to perform specific budget implementation tasks.
Annuality	The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.
Appropriations	Budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually committed in the year they are decided and are paid over the years as implementation of the programme and project progresses. Thus, if the EU budget increases, due for example to enlargement, commitments will increase before payments do. Not all projects and programmes are concluded, and appropriations for payments are therefore lower than for commitments. Non-differentiated appropriations apply for administrative expenditure, for agricultural market support and direct payments.
Budget	Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks. Amending budget: an instrument adopted during the budget year to amend aspects of the adopted budget of that year.
Budgetary authority	Institutions with decisional powers on budgetary matters: the European Parliament and the Council of the European Union.
Cancellation of appropriations	Appropriations cancelled may no longer be used in a given budget year.
Capping (of the VAT resource)	The maximum VAT base to be taken into account in calculating the rate of call is set at 50 % of each Member State's GNI ('capping of the VAT resource'). For the period 2007–13, the rate of call of the VAT resource is set at 0.225 % for Austria, 0.15 % for Germany and 0.10 % for the Netherlands and Sweden.

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Term	Definition
Carryover of appropriations	Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under very strict conditions, be exceptionally carried over for use during the following year.
Ceiling	Limits of expenditure or revenue fixed by law or by agreement, such as in the own resources decision or in the multiannual financial framework. The latter defines an annual ceiling for each expenditure heading in commitment appropriations and an annual global ceiling for payment appropriations.
Common Customs Tariff	The external tariff applied to products imported into the Union.
Earmarked revenue	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution (Article 18 of the financial regulation).
Ecofin	The Economic and Financial Affairs Council is, together with the Agriculture Council and the General Affairs Council, one of the oldest configurations of the Council. It is commonly known as the Ecofin Council, or simply 'Ecofin', and is composed of the economics and finance ministers of the Member States, as well as budget ministers when budgetary issues are discussed. It meets once a month.
ECU	European currency unit, a currency medium and unit of account created to act as the reserve asset and accounting unit of the European Monetary System, replaced by the euro. The value of the ECU was calculated as a weighted average of a basket of specified amounts of EU currencies.
EU-6, EU-9, EU-12, EU-15, EU-25, EU-27	<p>EU-27 means the EU as constituted in 2007: Belgium (BE), Bulgaria (BG), Czech Republic (CZ), Denmark (DK), Germany (DE), Estonia (EE), Greece (EL), Spain (ES), France (FR), Ireland (IE), Italy (IT), Cyprus (CY), Latvia (LV), Lithuania (LT), Luxembourg (LU), Hungary (HU), Malta (MT), Netherlands (NL), Austria (AT), Poland (PL), Portugal (PT), Romania (RO), Slovenia (SI), Slovakia (SK), Finland (FI), Sweden (SE), United Kingdom (UK)</p> <p>EU-25 means the EU as constituted in 2004: BE, CZ, DK, DE, EE, EL, ES, FR, IE, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, SI, SK, FI, SE, UK</p> <p>EU-15 means the EU as constituted in 1995: BE, DK, DE, EL, ES, FR, IE, IT, LU, NL, AT, PT, FI, SE, UK</p> <p>EU-12 means the EU as constituted in 1986: BE, DK, DE, EL, ES, FR, IE, IT, LU, NL, PT, UK</p> <p>EU-10 means the EU as constituted in 1981: BE, DK, DE, EL, FR, IE, IT, LU, NL, UK</p> <p>EU-9 means the EU as constituted in 1973: BE, DK, DE, FR, IE, IT, LU, NL, UK</p> <p>EU-6 means the EU as constituted in 1957: BE, DE, FR, IT, LU, NL</p>
Evaluations	Tools to provide a reliable and objective assessment of how efficient and effective interventions have been or are expected to be (in the case of <i>ex-ante</i> evaluation). Commission services assess to what extent they have reached their policy objectives, and how they could improve their performance in the future.
Exchange difference	The difference resulting from the exchange rates applied to the transactions concerning countries outside the euro area (euro-area countries in 2009: BE, DE, EL, ES, FR, IE, IT, CY, LU, MT, NL, AT, PT, SI, SK, FI).
Expenditure allocated	EU expenditure that it is possible to allocate to individual Member States. Non-allocated expenditure concerns notably expenditure paid to beneficiaries in third countries. Allocation of expenditure by country is necessary in order to calculate budgetary balances.
Financial regulation	Adopted by unanimity in Council after obtaining the opinion of the European Parliament and the Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Union.

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Term	Definition
Grants	Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.
Gross domestic product (GDP)	<p>The regional GDP is used in order to measure and compare the degree of the economic development of regions. It is the most important indicator for the selection of Objective 1 regions according to the EU's regional policy.</p> <p>Definition of indicators</p> <p>Gross domestic product — GDP at market prices — is the final result of the production activity of resident producer units (ESA 1995, 8.89). It can be defined in three ways.</p> <p>1. Output approach</p> <p>GDP is the sum of gross value added of the various institutional sectors or the various industries plus taxes and less subsidies on products (which are not allocated to sectors and industries). It is also the balancing item in the total economy production account.</p> <p>2. Expenditure approach</p> <p>GDP is the sum of final uses of goods and services by resident institutional units (final consumption expenditure and gross capital formation), plus exports and minus imports of goods and services.</p> <p>3. Income approach</p> <p>GDP is the sum of uses in the total economy generation of income account: compensation of employees, taxes on production and imports less subsidies, gross operating surplus and mixed income of the total economy.</p>
Gross national income (GNI)	<p>At market prices GNI represents total primary income receivable by resident institutional units: compensation of employees, taxes on production and imports less subsidies, property income (receivable less payable), operating surplus and mixed income. GNI equals GDP (see above) minus primary income payable by resident units to non-resident units plus primary income receivable by resident units from the rest of the world.</p> <p>GNI has widely replaced gross national product (GNP) as an indicator of income. In the area of the EU budget this change took effect as from the year 2002. In order to maintain unchanged the cash value of the ceiling of EU revenue, referred to as the 'own resources ceiling', the ceiling had to be recalculated in percentage terms. It is now established at 1.24 % of GNI instead of the previous 1.27 % of EU-GNP.</p>
Headings	In the financial framework or financial perspective headings are groups of EU activities in broad categories of expenditure.
Impact assessment	A tool to analyse the potential benefits and costs of different policy options to tackle a particular problem.
Implementing rules	These lay down detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.
Interinstitutional Agreement (IIA)	IIA on budgetary discipline and sound financial management: the IIA is adopted by common agreement of the European Parliament, the Council and the Commission and contains the table of the financial framework, as well as the rules to implement it. As Treaty rules concerning the EU budget haven't been modified since 1975, the IIA has allowed for the necessary changes and improvements of the cooperation between institutions on budgetary matters (OJ C 139, 14.6.2006).

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Term	Definition
Legal base	The legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the EU for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act (see Annex V of the IIA of 6 May 1999).
Macroeconomic equilibrium	The situation where there is no tendency for change. The economy can be in equilibrium at any level of economic activity.
Macrofinancial assistance	Form of financial support to neighbouring regions, which is mobilised on a case-by-case basis with a view to helping the beneficiary countries in dealing with serious but generally short-term balance-of-payments or budget difficulties. It takes the form of medium-/long-term loans or grants (or an appropriate combination thereof) and generally complements financing provided in the context of an International Monetary Fund's reform programme.
Operating balances	The difference between what a country receives from and pays into the EU budget. There are many possible methods of calculating budgetary balances. In its annual report on allocated expenditure, the Commission uses a method based on the same principles as the calculation of the correction of budgetary imbalances granted to the United Kingdom (the UK correction). It is, however, important to point out that constructing estimates of budgetary balances is merely an accounting exercise of the purely financial costs and benefits that each Member State derives from the Union and it gives no indication of many of the other benefits gained from EU policies such as those relating to the internal market and economic integration, not to mention political stability and security.
Outturn	Any of the three possible outcomes of the budget resulting from the difference between revenue and expenditure: a positive difference (surplus), a negative difference (deficit) and no difference (i.e. zero, or perfect balance between revenue and expenditure).
Own resources	The revenue flowing automatically to the European Union budget, pursuant to the Treaties and implementing legislation, without the need for any subsequent decision by national authorities.
Reprogramming	In this financial report, the term 'reprogramming' has the following meaning: when the state of implementation in the expenditure areas of Structural Funds, the Cohesion Fund, the European Agricultural Fund for Rural Development and the European Fund for Fisheries suggests the need for reprogramming, the European Parliament and the Council will take decisions on Commission proposals concerning the transfer of part of the unused allocations during the first year of the multiannual financial framework onto following years (see point 48 of the IIA).
Revenue	Term used to describe income from all sources that finance the budget. Almost all revenue into the EU budget is in the form of own resources, of three kinds: traditional own resources — duties that are charged on imports of products originating from a non-EU state; the resource based on value added tax (VAT); and the resource based on GNI. The budget also receives other revenue, such as income from third countries for participating in EU programmes, the unused balance from the previous year, taxes paid by EU staff, competition fines, interest on late payments, and so on.
Surplus	Positive difference between revenue and expenditure (see outturn) which has to be returned to the Member States.
UA	Unit of account, also known as European unit of account (EUA), a book-keeping device for recording the relative value of payments into and from EC accounts, replaced by the European currency unit (ECU), which has been replaced by the euro.

Term	Definition
UK correction	At the Fontainebleau European Council in France on 25 and 26 June 1984, the then 10 Member States (Germany, Belgium, Denmark, France, Greece, Ireland, Italy, Luxembourg, the Netherlands and the UK) agreed on the rebate to be granted to the UK to reduce its contribution to the EU budget.
VAT (value added tax)	An indirect tax, expressed as a percentage applied to the selling price of most goods and services. At each stage of the commercial chain, the seller charges VAT on sales but owes the administration this amount of tax minus the VAT paid on purchases made in the course of business. This process continues until the final consumer, who pays VAT on the whole value of what is purchased. VAT is broadly harmonised in the European Union but Member States may fix their own rates of tax, within parameters set at EU level, and also enjoy a limited option to tax or not to tax certain goods and services.

Expenditure and revenue 2000–09 by Member State

NOTES	<ul style="list-style-type: none"> • TOR = Traditional Own Resources. • Revenue 2000–09 by Member State and expenditure 2000–09 by category, as published in annual accounts. Data for 2009 is provisional.
Revenue by Member State	<ul style="list-style-type: none"> • Other revenue (earmarked revenue, interest on late payments, fines, taxes on salaries of the employees of EU institutions, proceeds from borrowing, lending operations, etc.) is not allocable by Member State. • The 10 States which joined the EU on 1 May 2004 and the two States which joined on 1 January 2007 (Romania & Bulgaria) made own resources payments from these two dates respectively, and the two sets of States only from July 2004 and March 2007 respectively for TOR, which are paid with a 2-month delay. • They paid no sugar levies in 2004 (in 2007 for Bulgaria and Romania).
Expenditure 2000–09 by Member State	<ul style="list-style-type: none"> • Year of reference: executed and allocated expenditure are actual payments made during a financial year, pursuant either to that year's appropriations or to carry-overs of non-utilised appropriations from the previous year. • Expenditure financed from earmarked revenue is presented separately, except for the payments made under EFTA appropriations, which cannot be isolated in the central accounting system of the Commission (ABAC). • Allocation of expenditure: based on the criteria used for the UK correction, i.e. all expenditure must possibly be allocated, except for external actions, pre-accession strategy (if paid to EU-15), guarantees, reserves and earmarked. • Over 2004–06, expenditure by Member State for heading '4. External actions' includes the pre-accession strategy for Malta and Cyprus. • Over 2004–06, expenditure by Member State for heading '7. Pre-accession strategy' includes, for non EU-15 Member States, the Sapard, ISPA & Phare programmes. • Since 2007, expenditure by Member State for heading '4. The EU as a global partner' includes, for non EU-15 Member States, the Instrument for Preaccession (IPA). • Allocation by Member State: expenditure is allocated to the country in which the principal recipient resides, on the basis of the information available in ABAC. • Some expenditure is not (or improperly) allocated in ABAC, due to conceptual difficulties. In this case, whenever obtained from the corresponding services, additional information is used (e.g. for Galileo, research and administration).
UK correction	<ul style="list-style-type: none"> • UK correction amounts for the years 2000 to 2006 are final, amounts for the years 2007 and 2008 are provisional. • UK correction payments recorded under the VAT-based own resource and under the GNP-based own resource in the Annual Accounts 2000 are included under 'UK correction' in the tables. • In year n are budgeted: the provisional amount of the UK correction of year n-1, the final amount of the UK correction of year n-4 and possibly updated amounts of the UK correction of years n-2 and n-3. • Besides, corresponding budgeted payments to the UK and from other Member States differ from these amounts because of exchange rate differences. • Consequently, the final amount of the UK correction of a year n-1 is not equal to the payment budgeted for the United Kingdom in year n. • Up to the year 2001, only Germany had a reduction (to 2/3 of its normal share) in the financing of the UK correction. As from the year 2002, the financing share of Austria, Germany, the Netherlands and Sweden is reduced to 1/4. • The unusually high amount of the UK correction in 2001 is due to the combined effect of the simultaneous increase of the corrections relative to several years but all budgeted in 2001.

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