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COMMISSION

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

accompanying the Community accounts

prepared by DG BUDGET

FINANCIAL YEAR 2008



Commission report pursuant to Art. 128
of the Financial Regulation.

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INTRODUCTION

Legal basis

Article 128 of the Financial Regulation applicable to the general budget of the European Communities stipulates that the provisional consolidated accounts shall be accompanied by the report on budgetary and financial management during the year of each institution and body.

The present report analyses the appropriations managed by the European Commission in 2008, i.e. the operational appropriations of the European Union and the administrative appropriations of the Commission (including pensions of other institutions).

The Financial Regulation sets out the provisions on including a transfer summary per budget line (Article 122.2) and a list of consolidated recoveries (Article 72 together with Article 81 of the Implementation rules) to the current report. These are presented as Annexes II and III.

The analysis follows the European communities' accounting rule 16 on the presentation of budget information in annual accounts, based on the International Public Sector Accounting Standard (IPSAS) 24 "Presentation of Budget Information in Financial Statements" which was issued by the International Public Sector Accounting Standards Board (IPSASB) in December 2006. According to this rule, the comparison of budget and actual amounts shall present separately, for each financial perspective heading and policy area, the original and final budget amounts explaining all changes approved by the budgetary authority to revise the original budget and the actual implemented amounts on a comparable basis.

Content of the 2008 report

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

- a summary of the Annual Policy Strategy, which sets the overall context and priorities for the Commission's 2008 budget proposal;
- a summary of the various stages of the budgetary procedure 2008, explaining how the appropriations for the 2008 financial year were arrived at during the process of budgetary negotiation and the establishment of the budget;
- a description of the main adjustments to this budget during the financial year (carryovers, amending budgets, transfers), and reasons for these adjustments, leading to the final appropriations of the year;
- an assessment of the evolution of the outstanding commitments (*RAL - reste à liquider*).

PART B of the report is an analysis of implementation per Financial Framework Heading with tables and text showing the appropriations made available, their implementation and the unused amounts carried forward. Tables on outstanding commitments accompany the implementation tables. For the main current programmes, these tables are linked to a cumulative analysis of the programme with the programme allocation as defined in DG Budget's note to the Budget Authority on Financial programming 2007-2013 dated 30.01.2009, cumulative budget and cumulative implementation showing the RAL-situation of the current programme.

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

The report contains three annexes:

- Annex I a schematic table of the types of appropriations.
- Annex II transfer summary
- Annex III consolidated recoveries
- Annex IV on unjustified RAL

Definitions applied in this report.

The implementation tables consist of:

<i>Final appropriations of the year:</i>
- Initial budget: appropriations voted by the Budget Authority (BA) including provisional appropriations, entered in articles 40 01 40 <i>Administrative reserve</i> or 40 02 41 <i>Differentiated appropriations</i> (in reserves for financial interventions). Their release in the course of the budget year is subject to given conditions. The unreleased appropriations at year-end are shown in a separate column, denoted as Current reserve , of the implementation tables. Even if they are put in reserve and not available, they are considered as appropriations in calculating the implementation rates.
- Amending budgets (AB).
- Budget Authority transfers: transfers submitted to the BA for decision or for information. - Commission transfers: transfers decided by the Commission on its own authority.
- Carryover from 2007: <ul style="list-style-type: none">• appropriations of the year 2007 carried over by means of a specific Commission decision (Financial Regulation Art 9)• payment appropriations automatically carried over against commitments of non-differentiated appropriations.• commitment appropriations made available again (in Structural funds).
- Assigned revenue: <ul style="list-style-type: none">• refunds• reimbursement of advances in Structural funds• third party appropriations• other appropriations such as Coal and Steel participation.

In order to harmonise the presentation with the Community accounts, appropriations include assigned revenue. For the purpose of analysing the implementation, a distinction between budget appropriations and assigned revenue is relevant. The nature of the implementation of assigned revenue is different in the sense that their use may be subject to specific conditions: normally, payments are entered in the budget with an amount corresponding to the commitments, even if it is clear from the outset that payments will be implemented only in later years; furthermore, appropriations that remain unused at the end of the year will not be cancelled, but carried forward automatically.

In the implementation tables, the carryover from 2007 to 2008 refers to budgetary appropriations carried forward by decision or automatically and assigned revenue is presented separately, whereas the carryover from 2008 to 2009 includes also assigned revenue in order to illustrate the actual situation of under-spending.

Date of extraction

The implementation data is based on the preliminary data serving as a basis for the provisional accounts at end March 2009. Unless otherwise stated, amounts are provided in € million after rounding, presented with the sign M€ (or € billion rounded with B€).

Administration

In Chapter B.9 "Heading 5: Administration" Commission appropriations are analysed. The administrative appropriations of other institutions have only been included in the consolidated summary tables.

<p>NOTE: THE INFORMATION CONTAINED IN THIS REPORT IS WITHOUT PREJUDICE TO THE CONTENT OF THE OFFICIAL COMMISSION DOCUMENTS ON THE <i>CLOSURE OF THE ACCOUNTS</i>. READERS SHOULD REFER IN PARTICULAR TO THE FINAL REVENUE AND EXPENDITURE ACCOUNT FOR THE OFFICIAL FIGURES ON THE 2008 BUDGET OUTTURN.</p>

PART A

OVERVIEW: BUDGET 2008

A.1. THE ANNUAL POLICY STRATEGY FOR 2008

The Commission decision on the Annual Policy Strategy (APS) for 2008, taken in February 2007, was focused on implementing the four strategic objectives of the Barroso Commission, namely, prosperity, solidarity, security and external projection objectives but at the same time it aimed to provide a response to issues moved up to the EU's political agenda. Those issues, tackling climate change by means of sustainable, secure and competitive energy across the Union, renewed Lisbon strategy for growth and jobs, and managing migration flows to the EU with a common policy of migration, by their very nature, cut across the four strategic objectives and contribute to achieving several or all of them.

The priority actions for 2008, even if many of them obviously go beyond the single year, can be summarised as follows:

A.1.1 Prosperity: key actions envisaged for 2008

A.1.1.1 Lisbon Strategy for Growth and Jobs

- Strategic report and follow-up action on the first cycle of the renewed Lisbon strategy

A.1.1.2 Energy and Transport

- Implementation and follow-up of the Energy and Climate Change Package
- Start implementation of the actions required to create a European gas network and electricity grid
- Follow-up initiatives for the European Strategic Energy Technology Plan, in particular, regarding renewable energy sources, sustainable coal technology and nuclear waste management
- Revision of the EU oil stocks system
- EU Action Plan on Urban Transport to green the transport sector
- Legislative proposal to limit nitrogen oxide (NO_x) emissions from aviation
- Legislative proposal on the reduction of emissions from ships
- White Paper on Common European Maritime Space to promote maritime transport
- Reinforcement of transport safety agencies to complete transport safety rules

A.1.1.3 Global Approach to Migration

- Directives concerning labour migration, on the conditions of entry and residence of seasonal workers and remunerated trainees

A.1.1.4 Education, Research and Innovation

- Setting up Executive Agencies to make the European Research Council (ERC) fully operational and to optimise the implementation of FP7 activities
- Preparatory actions — appointment of Governing Board and selection of first Knowledge and Innovation Communities (KICs) — to make the European Institute for Technology (EIT) operational

A.1.1.5 Single Market

- Legislative and other proposals following up the conclusions of the Single Market Review
- Follow-up to the new EU Patent Strategy
- Proposal allowing enterprises to use a Common Consolidated Corporate Tax Base (CCCTB) for their EU wide activities

A.1.1.6 Economic and Monetary Union

- Strategic review of the EMU after 10 years and proposals to improve its functioning

A.1.1.7 Strengthening Consumer Trust and Protection

- Legislative initiatives to strengthen consumer protection, e.g. regarding contractual rights and remedies for consumers

A.1.1.8 Maritime Policy and Monitoring

- Taking forward initiatives to implement the EU Maritime Policy.

A.1.2 Solidarity: key actions envisaged for 2008

A.1.2.1 Climate Change, the Environment and Related Initiatives

- Commitments beyond 2012 on reducing CO2 emissions in the EU to a sustainable level ahead of the 2009 Conference of the Parties to the UN Climate Change Convention
- Initiatives to promote adaptation to environmental challenges, sustainable production and consumption
- Implementing the REACH legislation and start-up of the European Chemicals Agency in Helsinki
- Communication on Global Monitoring for Environment and Security (GMES)

A.1.2.2 Agriculture and Fisheries Policy

- Presenting the “Health Check” of the 2003-2004 reforms of the Common Agricultural Policy (CAP)
- Implementation of a single Common Market Organisation in agriculture
- Major recast of the control and enforcement regulatory framework of the Common Fisheries Policy (CFP)

A.1.2.3 Social Solidarity

- Implementation of the European Social Fund and the European Globalisation Adjustment Fund
- Proposals clarifying the application of Community law to social services, possibly together with EU-wide quality criteria for social services of general interest, as a follow-up to the Commission White Paper
- Initiatives designed to modernise European labour law, in particular regarding flexicurity

A.1.2.4 Equal Opportunities

- Initiatives to combat discrimination outside the labour market
- Initiatives aimed at the reconciliation of family and professional life

A.1.2.5 Cohesion Policy

- Strategic stock-taking of the results of Cohesion policy programmes 2000-2006

A.1.2.6 Strengthening European Citizenship and Protecting Fundamental Rights

- Proposals on consular protection for EU citizens
- Promoting the rights of the child through the Forum on the Rights of the Child
- Launching a programme to protect children using the Internet and new media (2009-2013)

A.1.2.7 Justice and Home Affairs

- EU Action Plan on Drugs (2009-2012)
- Asylum Policy Plan to prepare for the second phase of the Common European Asylum System
- Legislative proposal in the field of successions and wills
- Communication on the attachment of bank accounts

A.1.2.8 Intercultural Dialogue and Multilingualism

- Strategy for promoting multilingualism in cooperation with the Member States
- Actions for the European Year of Intercultural Dialogue.

A.1.3 Security and freedom: key actions envisaged for 2008

A.1.3.1 Freedom of Movement and Managing the EU's External Borders

- Implementation of the second generation of the Schengen Information System (SIS II) allowing additional EU Member States to join the Schengen area
- New measures to manage the EU's external borders, including further development of the External Borders Agency (FRONTEX), improved networking of sea border controls, and a European surveillance system helping Member States to deal with growing flows of illegal immigrants
- Launching the Visa Information System (VIS) in preparation for a common visa policy

A.1.3.2 Fighting Organised Crime and Terrorism

- Implementing a centralised database of fingerprints
- Launching a policy to tackle violent radicalisation
- Strengthening the cooperation between Member States through EUROJUST in investigating and prosecuting serious cross-border and organised crime

A.1.3.3 Civil Protection

- Strengthening the EU Civil Protection Mechanism and developing an integrated strategy on disaster prevention for disasters occurring within the EU or in countries participating in the mechanism

A.1.3.4 Health and Safety

- Recommendation on patient safety and the quality of health services
- Ensuring compliance with EU food safety, animal health, animal welfare and plant health standards
- Developing a legal framework for the risk assessment by the European Food Safety Authority (EFSA) of genetically modified food and feed
- Review of the legal framework on pharmaceuticals
- Modernisation of the legislation for medical devices, to improve patient and user safety while ensuring a clear regulatory environment
- Initiative on telemedicine for chronic disease management (home health monitoring)
- Developing infrastructure for crisis preparedness in the area of health and safety

A.1.3.5 Protecting Critical Information Infrastructures and Strengthening Citizens' Trust

- Initiative on critical communication and information infrastructures protection
- Initiative on privacy and trust in the information society.

A.1.4 Europe as a global partner: key actions envisaged for 2008

A.1.4.1 Enlargement

- Continue the accession negotiations with Croatia and Turkey on the basis of the Union's renewed enlargement consensus
- Managing the consequences of the future status settlement for Kosovo and its implications for relations with countries in the region
- Implementation of the existing network of Stabilisation and Association Agreements and progress in the stabilisation and association process with Serbia

A.1.4.2 European Neighbourhood and Russia

- Significant progress towards or implement a new agreement with Russia
- Significant progress towards the conclusion of an enhanced agreement with Ukraine
- Launch of negotiations for successor Partnership and Cooperation Agreements (PCAs) with Armenia, Azerbaijan, Georgia and Moldova
- Stepping up relations with Algeria, Belarus, Libya and Syria, subject to the political development
- Pursuing the European Union's contributions to the Middle East peace process and support to the Palestinian Authority

A.1.4.3 *The Wider World*

- Concluding and implementing the Doha Development Round
- Following up the results of the 2007 EU-AU Summit
- Starting implementation of the Economic Partnership Agreements and the 10th European Development Fund (EDF)
- Stepping up cooperation with ACP and other developing countries, in particular in areas such as energy and migration, in line with the Action Plan on Climate Change and Development Cooperation and the Global Approach to Migration
- Following up the results of the 2007 EU-US Summit and strengthening of political, economic and trade relations with the United States
- Progress in or conclusion of negotiations for agreements with the EU's strategic partners China and India, as well as with other partners in Asia (ASEAN, South Korea) and Latin America (Andean Community, Central America)
- Review relations with Brazil bearing in mind the linkage to the negotiation of an association agreement, including a Free Trade Agreement, with MERCOSUR and concluding/implementing association agreements with the Andean Community and Central American Community
- Reinforcing cooperation with major producer, transit and consumer countries including on the promotion of sustainable energy and energy efficiency
- Pursuing the EU engagement in Afghanistan and continuing to contribute to stability in the Gulf with an emphasis on Iran and Iraq.

Overall, the Commission fixed as objectives *better regulation* (significant and demonstrable reductions in the administrative burdens faced by EU business) and *improving communication* (with priorities envisaged for 2008: The Budget Review; The Single Market Review, The Social Reality Stock-taking, Migration, The Institutional Settlement, Energy and Climate Change and The EU's Role in the World).

A.1.4.4 *Total human resources available for the four priorities*

The table below summarises the human resources expected to be needed for launching new initiatives or reinforcing ongoing activities, by priority and according to source.

ME

Allocation of human resources to APS 2008 priorities				
APS priorities in 2008	New resources related to enlargement	Redeployment between departments	Redeployment within departments	Total resources available for the priorities
1. Prosperity	123	46	53	222
2. Solidarity	125	20	79	224
3. Security	100	27	12	139
4. External projection	77	109	27	213
5. Extension of existing activities in an enlarged Union	465	85	107	657
TOTAL	890	287	278	1 455

Changes in financial resources reflecting 2008 priorities in comparison with 2008-2013 financial programming		
Priorities and Policy Area	Appropriations for commitments	
	2008	Offset by
<i>Prosperity</i>		
European Railway Agency (ERA), European Maritime Safety Agency (EMSA), European Aviation Safety Agency (EASA) and Galileo Supervisory Authority (GSA)	9.8	Reductions in Trans-European Transport Network (TEN-T) programmes
<i>Solidarity</i>		
Additional activities of the European Environmental Agency (EEA)	2.0	
<i>Security</i>		
Eurojust	2.5	Adjustments in other programmes
Frontex	10.9	Frontloading: no increase in 2011
<i>External projection</i>		
External relations allocated to the initiative "The EU in the World: Towards a communication strategy for the European Union's external policy, 2006-2009	2.0	
Development: 19.5 to reinforce the Global Climate Policy Alliance and the Global Energy Efficiency and Renewable Energy Fund (GEEREF) +1.6 to reinforce research and awareness-raising activities	21.1	
TOTAL	48.3	23.2

Summary of Changes by Financial Framework Heading						
Headings	2008			Projection 2009-2013		
	Initial* programming	APS changes	Revised programming	Initial* programming	APS changes	Revised programming
1a. Competitiveness for growth and employment						
FF ceiling - sub-heading 1a	9 847.0		9 847.0	65 222.0		65 222.0
Total sub-heading 1a	9 776.4	0.0	9 776.4	64 462.9	0.0	64 462.9
Margin	70.6		70.6	759.1		759.1
1b. Cohesion for growth and employment						
FF ceiling - sub-heading 1b	46 888.8		46 888.8	245 301.1		245 301.1
Total sub-heading 1b	46 888.8	0.0	46 888.8	245 301.1	0.0	245 301.1
Margin	0.0		0.0	0.0		0.0
2. Preservation and management of natural resources						
FF ceiling - heading 2	58 800.0		58 800.0	300 974.0		300 974.0
Total heading 2	58 742.8	2.0	58 744.8	300 639.5	10.6	300 650.1
Margin	57.2		55.2	334.5		323.9
3a. Freedom, security and justice						
FF ceiling - heading 3a	747.0		747.0	6 170.0		6 170.0
Total heading 3a	714.2	0.0	714.2	5 840.6	0.0	5 840.6
Margin	32.8		32.8	329.4		329.4
3b. Citizenship						
FF ceiling - heading 3b	615.0		615.0	3 416.0		3 416.0
Total heading 3b	597.3	0.0	597.3	3 310.5	0.0	3 310.5
Margin	17.7		17.7	105.5		105.5
4. EU as a global partner						
FF ceiling - heading 4	7 002.0		7 002.0	42 355.0		42 355.0
Total heading 4**	6 644.8	23.1	6 667.9	41 080.4	70.0	41 150.4
Margin	357.2		334.1	1 274.6		1 204.6

* January 2007 update to reflect the adopted legal bases.

** Adjusted to take into account the entry into effect of the new provisioning mechanism for the Guarantee Fund.

A.2 ESTABLISHING THE INITIAL BUDGET

A.2.1 Budgetary procedure 2008

The Commission adopted the Preliminary Draft Budget (PDB) for 2008 on 2 May 2007. Commitment appropriations were set at M€ 129 167.5, 2 % higher than the 2007 budget and equivalent to 1.03% of the GNI. The level of payment appropriations proposed was higher than 2007 by 5.3%, reaching a total of M€ 121 582.4, or 0.97 % of the GNI. The margins remaining under the ceilings of the multiannual financial framework (MFF) were M€ 3 135.7 for commitments and M€ 8 214.9 for payments.

In July 2007, the Council took its first reading and established the Draft Budget 2008. The Council set commitment appropriations at M€ 128 401.2, a reduction of M€ 717 compared to the PDB¹. Payment appropriations were reduced by M€ 2 122.8 to M€ 119 410.3, or 0.95 % of the GNI. The biggest cuts were made in Heading 2 *Preservation and management of natural resources* (M€ 553.2 in commitments and payments), in sub-Heading 1a *Competitiveness for growth and employment* (M€ 266.4 in commitments and M€ 548.4 in payments), and in sub-Heading 1b *Cohesion for growth and employment* (M€ 498 in payments). Council, however, increased commitments in Heading 4 *The EU as a global partner* by M€ 217.6, anticipating greater needs for Palestine and Kosovo.

Parliament's first reading of the Draft Budget 2008 took place in October 2007. Total commitment appropriations were set at M€ 129 688.1; M€ 1 286.9 higher than Council's first reading. The level of payments was set at M€ 124 196.4 (0.99 % of GNI); M€ 4 786.1 higher than the Council's Draft Budget.

During the course of the procedure, the Commission presented two letters of amendment to the PDB. Amending Letter No 1 proposed the mobilisation of new funds for an amount of M€ 120 in commitment appropriations and M€ 60 in payment appropriations, to support the stability and development of Kosovo; and of M€ 142 in commitment and M€ 85 in payment appropriations to support the Palestinian Authority.

Shortly after the Parliament's first reading, the Commission presented Amending Letter n°2/2008 updating the budget requests for the agricultural sector, in accordance with the Interinstitutional Agreement on budgetary discipline and sound financial management of 17 May 2006 (OJ C 139/2006). An overall reduction for Heading 2 *Preservation and management of natural resources* of M€ 970.4 in commitments and M€ 1 331.3 in payments was proposed.

The net effect of the two letters of amendment was to reduce the Commission's PDB to M€ 128 409.8 in commitments and M€ 120 346.8 in payments (0.96 % of GNI).

The final compromise on the budget 2008 was reached between the Council and Parliament, through conciliation on 23 November. It contained the following elements:

- Agreement on payment appropriations of M€ 120 346.76 (0.96 % of GNI).
- Agreement on increased appropriations for the Common Foreign and Security Policy (CFSP), for a total of M€ 285.25, of which M€ 70 to be financed using the flexibility instrument.

1 Taking into account the final draft estimates of the institutions, the rectified PDB 2008 amounted to:
- M€ 129 118.2 in commitment appropriations;
- M€ 121 533.1 in payment appropriations.

- Agreement on Amending Letter n°2/2008 on agriculture and fisheries.
- Agreement on Amending Budget n°7/2007 reducing appropriations and updating revenue needs.
- In addition to the agreement on the annual budget for 2008, funding was secured for the European Institute of Technology (M€ 309) and for the European GNSS programmes EGNOS GALILEO (M€ 2 400) for the period 2008-2013. The flexibility instrument for the budget 2008 was fixed at M€ 200 for Heading 1a and at M€ 70 for Heading 4.

This compromise was reflected in the final budget.

A.2.2 The evolution from the Preliminary Draft Budget to the Initial budget 2008

The evolution is presented in the table below.

M€

Commitments							
Heading	Final budget 2007 (1)	Preliminary draft budget 2008 after Amending letters 1-2 (2)	Council (1 st reading) (3)	Parliament (1 st reading) (4)	Council (2 nd reading) (5)	Initial budget 2008 (6)	Difference initial budget 2008/final budget 2007 (%) (6)/(1)
Total - Heading 1a	9 368	10 270	10 004	10 346	10 004	11 086	18.3%
Margin		616				-200	
Total - Heading 1b	45 487	46 878	46 878	46 878	46 878	46 878	3.1%
Margin		11				11	
Total - Heading 2	55 850	55 305	55 723	56 387	55 002	55 041	-1.4%
Margin		3 495				3 759	
Total - Heading 3a	624	691	687	728	718	728	16.7%
Margin		56				19	
Total - Heading 3b	820	598	584	615	584	615	-25.0%
Margin		17				0	
Total - Heading 4	6 812	7 173	7 129	7 241	7 216	7 311	7.3%
Margin		68				-70	
Total - Heading 5	6 978	7 286	7 190	7 286	7 207	7 284 ²	4.4%
Margin		171				173	
Total - Heading 6	445	207	207	207	207	207	-53.5%
Margin		0				0	
Total CA	126 383	128 410	128 401	129 688	127 816	129 150	2.2%
Margin		4 432				3 693	

2 Other institutions M€ 2 674.

M€

Payments							
Heading	Final budget 2007 (1)	Preliminary draft budget 2008 after Amending letters 1-2 (2)	Council (1 st reading) (3)	Parliament (1 st reading) (4)	Council (2 nd reading) (5)	Initial budget 2008 (6)	Difference initial budget 2008/final budget 2007 (%)
Total – Heading 1a	6 545	9 539	8 990	9 994	8 990	9 773	49.3%
Total – Heading 1b	37 045	40 623	40 125	42 447	40 125	40 552	9.5%
Total – Heading 2	54 210	53 439	54 217	54 888	53 136	53 177	-1.9%
Total – Heading 3a	370	496	478	533	509	533	44.2%
Total – Heading 3b	900	694	650	708	650	708	-21.3%
Total – Heading 4	7 353	8 062	7 553	8 133	7 738	8 113	10.3%
Total – Heading 5	6 978	7 287	7 191	7 286	7 207	7 284 ³	4.4%
Compensation	445	207	207	207	207	207	-53.5%
Total PA	113 846	120 347	119 410	124 196	118 562	120 347	5.7%
Margin		9 650				9 650	

The current reserve (provisional appropriations) totalled M€ 1 085.8 in commitments and M€ 307.8 in payments.

The breakdown of the current reserve was as follows:

M€

Heading	Description	CA	PA
Heading 1a	Competitiveness	910	204
Heading 1b	Cohesion	5	5
Heading 2	Natural resources	39	18
Heading 3a	Freedom, security, justice	71	37
Heading 4	EU as global partner	38	21
Heading 5	Administration	23	23
Total		1 086	308

The difference of commitment and payment appropriations was M€ 8 803 (after an increase of 2.2% in CA and 5.7% in PA compared to the final budget 2007), in heading 3b and 4 the budgeted payments exceeded the commitments.

³ Other institutions M€ 2 674.

A.3. CARRYOVER FROM 2007

A.3.1 Carryover decision for 2008

The carryover decision of the Commission, taken on 14 February 2008, included non-differentiated appropriations, commitment appropriations and payment appropriations carried forward and Structural funds commitments made available again.

The tables below summarise the carryover decision per budget line and the actual implementation in 2008:

ME

Carryover of Non-Differentiated Appropriations				
2008 Budget	Description	Ground	Amount to be carried over	Balance 31.12.2008
05 01 04 04	European Agricultural Fund for Rural Development (EAFRD)— Non-operational technical assistance	European Evaluation Network for Rural Development: The Procurement Committee's request for further information before acceptance	0.47	0
HEADING 2 – TOTAL			0.47	0
04 01 02 11	Other management expenditure	Tenders not fully completed by 31/12/2007.	0.35	0.19
31 01 02 11	Other management expenditure	Delay incurred in the first stage of selection for technical documentation	0.06	0
HEADING 5 – TOTAL			0.41	0.19
GRAND TOTAL			0.88	0.19

The balance of budget line 04 01 02 11 related to the pilot study *Relative impact of mechanical stresses, work organisation factors and physiological factors in the development of musculoskeletal disorders of the upper limbs and neck*, the selection procedure of which became disputed.

Carryover of Differentiated Commitment Appropriations			
2008 Budget	Description	Amount to be carried over	Balance 31.12.2008
02 03 01	Operation and development of the internal market, particularly in the fields of notification, certification and sectoral approximation	0.2	0
04 03 07	Analysis of and studies on the social situation, demographics and the family	0.04	0.02
06 02 04 01	Internal market and optimisation of transport systems	0.5	0
	HEADING 1a – TOTAL	0.7	0.02
04 02 17	European Social Fund (ESF) - Convergence	13.2	0
13 03 19	European Regional Development Fund (ERDF) - European Territorial Cooperation	95.5	0
13 05 03 01	Cross-border cooperation (CBC) - Contribution from Heading 1-b	21.5	0
	HEADING 1b – TOTAL	130.2	0
05 04 05 01	Rural development programmes	1 360.5	0
11 02 01 01	Intervention in fishery products – New measures	0.7	0
11 03 01	International fisheries agreements	1.5	0
	HEADING 2 – TOTAL	1 362.7	0
18 02 04 01	Schengen information system (SIS II)	1.6	0
	HEADING 3a – TOTAL	1.6	
05 05 02	Instrument for Pre-accession Assistance for Rural Development (IPARD)	48.3	0
13 05 03 02	Cross-border cooperation (CBC) - Contribution from Heading 4	16.7	0
19 03 02	Non-proliferation and disarmament	1.7	0
21 05 01 03	Other aspects of human and social development	15.0	0
21 05 01 04	Gender equality	6.8	0
22 02 04 02	Cross-border Cooperation (CBC) with Member States	1.7	0
22 02 07 01	Regional and horizontal programmes	12.0	0
	HEADING 4 – TOTAL	102.2	0
	GRAND TOTAL	1 597.4	0.02

The carryover was motivated by the fact that most of preparatory stages of the procedure were completed in 2007, in the sense of Article 9 § 2a of the Financial regulation.

The biggest amount (M€ 1 360.5) concerned Rural development programmes. In 2007 the Commission had approved 54 of the 94 rural development programmes planned; M€ 2 830 appropriations remained unused, due either to late presentation of the programmes or to difficulties in negotiations between the authorities in the Member States and the various Commission departments. Of those 40 programmes, 25 met the conditions for carrying over appropriations and the balance of 15 programmes was to be re-programmed.

The carryover of M€ 96 in European Regional Development Fund (ERDF) corresponded to 9 Territorial Operational Programmes, out of 12 fully prepared for their adoption in 2007, in which the inter-service consultations were finalised before the end of 2007.

The IPARD carryover of M€ 48 was a consequence of the fact that this instrument was new and that candidate countries like Turkey and FYROM lacked any experience in this field of establishing this kind of new programmes.

Carryover of Differentiated Payment Appropriations				
2008 Budget	Description	Amount to be carried over	Outstanding commitments related to	Balance 31.12.2008
06 05 05	Nuclear safety - Transitory measures (decommissioning)	50.0	European Bank for Reconstruction and Development and the Lithuanian Ministry of Finance	2.5
	HEADING 1a – TOTAL	50.0		2.5
05 08 02	Surveys on the structure of agricultural holdings	1.7	B,D,PT and NL (audit reports missing)	0
11 02 01 01	Intervention in fishery products - New measures	0.7	IRL, PL and UK (incomplete payment information)	0
11 03 01	International fisheries agreements	3.8	Seychelles, Kiribati and Mozambique	0
	HEADING 2 – TOTAL	6.1		0
18 02 06	External Borders Fund	30.0	Lack of prefinancing in 2007 due to late adoption of the legal base	0
18 03 03	European Refugee Fund	12.0	Second prefinancing of 2006 and 2007 programmes and closure of 2004 and 2005 projects	0
18 03 12	Preparatory action: Migration management - Solidarity in action	6.0	Lack of prefinancing in 2007 due to late adoption of the legal base	0.1
18 05 08	Prevention, preparedness and consequence management of Terrorism	3.4	Lack of prefinancing in 2007 due to late adoption of the legal base	0.3
18 05 09	Prevention of and fight against Crime	20.4	Lack of prefinancing in 2007 due to late adoption of the legal base	20.2
18 06 06	Criminal justice	10.0	Lack of prefinancing in 2007 due to late adoption of the legal base	10.0
	HEADING 3a – TOTAL	81.8		30.6
16 03 06	Pilot project on pilot information networks (PINs)	1.9	Contractual commitments of 2007	1.2
15 06 07	Pilot project - European political foundations	0.4	Lack of prefinancing in 2007 due to late selection of grant applications	0.05
	HEADING 3b – TOTAL	2.3		1.25
05 05 01 02	The SAPARD pre-accession instrument - Completion of the pre-accession assistance related to eight applicant countries	34.8	Pending final reports LT, LV, PL	0
	HEADING 4 – TOTAL	34.8		0
	GRAND TOTAL	174.9		32.35

M€

Appropriations to be made available again				
2008 Budget	Description	Grounds	Amount made available again	Balance 31.12.2008
04 02 07	Completion of previous Community initiative programmes (prior to 2000)	An error in calculation, decommitments without contingency reserve)	1.8	0
13 03 06	Completion of Urban (2000 to 2006)	The Commission failed to inform in due time the MS of the N+2 risk	0.03	0
	HEADING 1b – TOTAL		1.9	0

M€

Total of Non Automatic Carryover Per Heading				
Heading	Description	Carryover decision CA	Commitments made available again	Carryover decision PA
1a	Competitiveness	0.7	-	50.0
1b	Cohesion	130.2	1.9	0
2	Natural resources	1 363.2	-	6.1
3a	Freedom, security, justice	1.6	-	81.8
3b	Citizenship	0	-	2.3
4	EU as global partner	102.2	-	34.8
5	Administration	0.4	-	0.4
TOTAL		1 598.3	1.9	175.3

This amount is without the cancellation of commitment appropriations not implemented before 31.03.

M€

Total Implementation 2008 of Carryovers								
Heading	CA carryover	Implemented	%	PA carryover non-automatic	PA automatic carryover	Total PA	Implemented	%
1a	0.7	0.68	97%	50	119	169	138	82%
1b	132.1	132.1	100%	0	14	14	9	65%
2	1 363.2	1 363.2	100%	6	41	47	37	79%
3a	1.6	1.6	100%	82	3	85	53	62%
3b				2	6	9	7	76%
4	102.2	102.2	100%	35	48	83	65	79%
5	0.4	0.2	51%	1	351	352	299	85%
TOTAL	1 600.2	1 600.0	100%	175	583	758	607	80%

A.4 AMENDING BUDGETS 2008

A.4.1 Summary table of amending budgets 2008

MC

AB	Date of adoption	Main subject	Official Journal	Impact on CA	Impact on PA
1	09/04	<ul style="list-style-type: none"> - The mobilisation of the EU Solidarity Fund relating to major storms in the UK in June and July 2007. - The creation of the necessary budgetary structure to accommodate the Research Executive Agency and the European Research Council Executive Agency. - Modification of the establishment plan of the European Agency for the Management of the Operational Cooperation at the External Borders of the Members States of the European Union. - The creation of the budget item Galileo Programme. - The creation of the budget article "Exceptional crisis expenditure". 	L 175 04/07/2008	3b) +162.4	3b) +162.4
2	22/05	<ul style="list-style-type: none"> - Inclusion into the 2008 budget of unused appropriations for commitments for the European Regional Development Fund (ERDF), European Agricultural Fund for Rural Development (EAFRD) and the European Fisheries Fund (EFF), arising from delays in implementation of the first year of the multi-annual financial framework 2007-2013. - Modifications to the establishment plan of the European Medicines Agency (EMA), following the creation of the "Paediatric Committee". - Modifications to the establishment plan of the European Maritime Safety Agency (EMSA) to take account of the creation of a European Data Centre for the Long Range Identification and Tracking of Ships (LRIT). - necessary adaptation arising from the extension of the mandates of three executive agencies: EACEA, PHEA and TEN-tea 	L 184 11/07/2008	1b) +378.0 2) +393.6	
3	05/06	<ul style="list-style-type: none"> - The budgeting of the revenue accruing from the Microsoft case. - The budgeting of part of the savings arising from the smaller than estimated increase for pay and pensions in 2007. - Reinforcement of the emergency fund for veterinary measures due to the bluetongue crisis. - The creation of the necessary budgetary structure to accommodate four Joint Technology Initiatives: Innovative Medicines Initiative (IMI), Clean Sky, ARTEMIS (Joint Technology Initiative in Embedded Computing Systems) and ENIAC (European Technology Platform on Nanoelectronics). - Mobilisation of the EU Solidarity Fund relating to forest fires in Greece in August 2007 and floods in Slovenia in September 2007. - Modifications to the establishment plan of the European Economic and Social Committee. 	L 208 05/08/2008	1a) -3.9 2) +130 3b) +98 5) -4.3	1a) -3.9 2) +64 3a) +98 5) -4.3
4	05/06	<ul style="list-style-type: none"> - Budgeting the surplus resulting from the implementation of the budget year 2007. 	L 208 05/08/2008		
5	02/09	<ul style="list-style-type: none"> - The revision of the forecast of traditional own resources (TOR, i.e. customs duties, agricultural duties and sugar levies), VAT and GNI bases - The budgeting of the relevant UK corrections as well as their financing. 	L 305 14/11/2008		
6	23/09	<ul style="list-style-type: none"> - The necessary budgetary adaptations arising from the extension of the mandate of three executive agencies: the Education, Audiovisual and Culture Executive Agency (EACEA), the Executive Agency for the Public Health Programme (PHEA), and the Trans-European Transport Network Executive Agency (TEN-T EA). - The creation of the necessary budgetary structure to accommodate the Fuel Cells and Hydrogen Joint Undertaking (FCH JU). - An increase of M€ 2.2 in commitment appropriations, to cover part of the costs of a new building for EUROJUST. - An increase of M€ 3.9 in commitment appropriations for the Competitiveness and Innovation Programme (CIP) – Entrepreneurship and Innovation. 	L 305 14/11/2008	1a) +3.9 3a) +2.2	

AB	Date of adoption	Main subject	Official Journal	Impact on CA	Impact on PA
7	21/10	- Mobilisation of the EU Solidarity Fund for an amount of M€ 12.78 million in commitment and payment appropriations relating to the effects of hurricane "Dean" in Guadeloupe and Martinique in August 2007. - A corresponding reduction in payment appropriations of M€ 12.78 million from the line 13 04 02 Cohesion Fund.	L 314 25/11/2008	3b) +12.8	3b) +12.8 1b) -12.8
8	20/11	- The European Economic and Social Committee (EESC) budgetary adjustments resulting from lower than estimated salary increases.	L 12 16/01/2009	5) -0.3	5) -0.3
9	18/12	- Budgeting of an increase in the forecast of revenue (M€ 2 044.9) after the revision of the forecasts of own resources and other revenue; - Budgeting of a decrease of payment appropriations in budget lines for headings 1a, 1b, 2, 3b and 4 (M€ 4 891.3), after taking into account the redeployments proposed in the global transfer. - creation of a new line for Rapid Response to food soaring prices in developing countries - additional amount of M€ 240 in commitments for the Emergency Aid Reserve	L 27 30/01/2009	4) +240	1a) -50 1b) -4 514.7 2) -20.7 3b) -40.3 4) -265.6
10	18/12	- Mobilisation of the EU Solidarity Fund for an amount of M€ 7.6 in commitment and payment appropriations following a serious drought in Cyprus. - A corresponding reduction in payment appropriations of M€ 7.6 from the budget line 13 04 02 Cohesion Fund.	L 27 30/01/2009	3a) +7.6	3a) +7.6 1b) -7.6

A.4.2 Impact of Amending Budgets between Headings

M€

Heading	CA	PA
1a. Competitiveness	0	-54
1b. Cohesion	+378	-4535
2. Natural resources	+524	+43 ⁴
3a. Freedom, security, justice	+2	0
3b. Citizenship	+281	+241
4. EU as global partner	+240	-266
5. Administration	-5	-5
TOTAL	+1 420	-4 575

4 M€ -21 for the reserve of International fisheries agreements.

A.5 TRANSFERS 2008

A.5.1 Total impact of transfers

The impact of transfers can be summarised as follows:

ME

Commitments							
Heading	Transfers from the current reserve ⁵	Unused current reserve	Transfers from other reserves	Unused other reserves	BA transfers from budget lines	BA transfers to budget lines	Total impact of transfers
1a. Competitiveness	905	5	49	451	70	-70	905
1b. Cohesion	5	0			0	0	5
2. Natural resources	38	0.9			343	-343	38
3a. Freedom, security, justice	69	2			0	0	69
3b. Citizenship	0	0			1	-1	0
4. EU as global partner	38	0	479	0.7	116	-116	38
5. Administration	23	0.1			5	-5	23
Total	1 078	8	528	452	635	-635	1 078

ME

Payments									
Heading	Transfers from the current reserve	Unused current reserve	Transfers from other reserves	Unused other reserves	BA transfers from budget lines	BA transfers to budget lines	Difference of BA transfers	Difference of COM transfers	Total impact of transfers
1a. Competitiveness	203	0.9			695	-486	+209	-17	395
1b. Cohesion	5	0			0	-59	-59	-24	-77
2. Natural resources	18	0			385	384	+1	0	19
3a. Freedom, security,	8	29			0	-146	-146	0	-138
3b. Citizenship	0	0			2	-16	-14	-0.3	-14
4. EU as global partner	21	0	68	171	457	-449	+8	+40	69
5. Administration	23	0.1			6	-5	+1	+0.6	24
Total	278	30	68	171	1 545	-1 545	0	0	278

In 2008, 48 transfers (2007: 67) were submitted to the Budget authority, 42 (2007:56) for decision and 6 (2007: 11) for info.

⁵ The transfers from the current reserve can be either Budget authority or Commission transfers. Appropriations put in provisions because the legal basis did not exist for the action concerned when the budget was established, may be released by a Commission transfer as soon as the legal basis has been adopted.

A.5.2 Transfers from the reserves

The breakdown of the unused current reserve was the following:

M€

Budget line	Heading	Description	CA current reserve	CA released	PA current reserve	PA released
29 02 04	1a	Modernisation of European Enterprise and Trade Statistics (MEETS)	4.65	0	0.56	0
18 02 05	3a	Visa information system (VIS)	2.00	0	2.00	0
11 03 01	2	International fisheries agreements	0.85	37.2		
29 01 04 04	1a	Modernisation of European Enterprise and Trade Statistics (MEETS) — Expenditure on administrative management	0.35	0	0.35	0
26 01 51 01	5	Office of the Secretary-General of the European Schools (Brussels)	0.10	0.10	0.10	0.10
18 03 10	3a	European Return Fund			26.75	
		Total	8.0		29.8	

By comparison, the current/unused reserve at year end 2007 was M€ 16 for CA and M€ 35 for PA.

The other reserves were *Reserve for the European Globalisation Adjustment Fund* in Heading 1a and *Emergency aid reserve* in Heading 4.

A.5.3 Transfers from administrative lines to operational lines

The transfers from administrative lines to operational lines are summarised in the table below.

M€

Post	Heading	Description	CA	PA
06 01 04 12	1a	Galileo Programme - Expenditure on administrative management	1	1
06 01 04 30	1a	Executive Agency for Competitiveness and Innovation — Subsidy from the Competitiveness and Innovation Framework Programme — 'Intelligent energy — Europe' programme	-1.5	-1.5
06 01 04 31	1a	Trans-European transport networks — Executive Agency	-2.6	-2.6
09 01 04 30	3b	Education, Audiovisual and Culture Executive Agency - Subsidy for programmes of Heading 3b	-0.5	-0.5
15 01 04 30	1a	Education, Audiovisual and Culture Executive Agency - Subsidy for programmes under Heading 1a	-1.8	-1.82
22 01 04 01	4	Pre-accession assistance - Expenditure on administrative management	-0.8	-0.8
22 01 04 30	4	Education, Audiovisual and Culture Executive Agency - Subsidy for programmes under heading 4 in the 'Enlargement' policy area	-0.6	-0.6
23 01 04 01	4	Humanitarian aid - Expenditure on administrative management	-1.4	-1.4
			-8.37	-8.3

This compares with 17 transfers in 2007 with a total amount of approximately M€ 65.

A.5.4 The Global transfer

The Global Transfer, adopted on 3 December, concerned only payment appropriations, the volume of reinforcement and reductions totalled M€ 631 (2007: M€ 425) broken down to headings as follows:

M€

Heading	Reinforcements	Reductions	Impact between headings
1a. Competitiveness	366	203	+163
2. Natural Resources	46	45	+1
3a. Freedom, Security and Justice		146	-146
3b. Citizenship	3	20	-17
4. EU as a Global partner	215	217	-2
5. Administration	1		+1
TOTAL	631	631	0

In total, 95 budget lines (2007: 65) were concerned, 26 for reinforcement and 69 for reductions (2007: 22 and 43).

Consequently, in headings 2, 3a, 4 and 5 the only transfer with impact between headings was the Global transfer. Transfers of M€ 49 were made from Heading 1b to 1a (essentially from *Completion of European Social Fund (ESF) - Objective 1 (2000 to 2006)* to *European Globalisation Adjustment Fund (EGF)* and M€ 3 from 1a (*Completion of previous programmes in the field of education and training*) to 1 b (*Youth in Action*).

A.6 2008 IMPLEMENTATION OVERVIEW

A.6.1 Implementation of authorised appropriations 2008

Overview of the implementation of consolidated authorised appropriations. This table includes assigned revenue and other institutions.

ME

Implementation Table Consolidated											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ⁶	Actual 2008	Rate	Actual 2007	Carryover to 2009
CA	128 064	1 719	1 420	185	892	8 315	140 603	134 533	96%	122 798	5 140
PA	120 039	1 192	-4 575	75	203	8 685	125 649	116 545	93%	113 953	7 322
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	138 740	53 724	134 533	62 820		-1 683		155 045	11.7%		

ME

Implementation Table Commission											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ^{7 *}	Actual 2008	Rate	Actual 2007	Carryover to 2009
CA	125 390	1 600	1 420	185	892	8 164	137 660	131 748	96%	120 326	5 062
PA	117 365	758	-4 575	75	203	8 506	122 362	113 828	93%	111 506	6 880
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	138 397	53 454	131 748	60 374		-1 637		154 680	12%		

These implementation rates are strongly affected by the inclusion of assigned revenue which by nature is different from the budgetary appropriations.

Before the analysis of the implementation of budgetary appropriations, appropriations adopted in the budget 2008 and the carried over appropriations of the budget 2007, a short summary table of the assigned revenue implementation is presented below.

6 Includes current reserve CA ME 8 and PA ME 30.

7 Includes current reserve CA ME 8 and PA ME 30.

A.6.2 Implementation of assigned revenue 2008

M€

Implementation of assigned revenue appropriations as at end 2008						
	Commitments appropriations			Payment appropriations		
	Available 31/12	Implemented 31/12	Implemented 31/12 (%)	Available 31/12	Implemented 31/12	Implemented 31/12 (%)
Recoveries (excluding CAP) of which:	402	136	34%	387	125	32%
- <i>Decentralised agencies</i>	46	6	12%	46	6	12%
CAP recoveries, of which:	4 155	636	15%	4 155	636	15%
- <i>Sugar restructuring fund</i>	2 593	548	21%	2 593	548	21%
Recoveries brought forward (excluding CAP) of which:	267	200	75%	188	166	88%
- <i>Decentralised agencies</i>	29	28	98%	28	26	93%
CAP recoveries brought forward, of which:	1 895	1 895	100%	1 895	1 895	100%
- <i>Sugar restructuring fund</i>	736	736	100%	736	736	100%
JRC competitive income	275	36	13%	193	29	15%
Coal and Steel income	108	51	48%	43	42	97%
EFTA funds	193	190	98%	193	184	95%
Third Party participation	743	291	39%	1 278	250	20%
Candidate Country participation	127	35	28%	173	50	29%
TOTAL COMMISSION	8 164	3 471	42 %	8 506	3 377	40 %

M€

Implementation of assigned revenue by financial framework heading						
Heading	CA	Impl	%	PA	Impl	%
1A. Competitiveness	1 397	595	43%	1 807	553	31%
1B. Cohesion	8	8	100%	0	0	0%
2. Natural Resources	6 110	2 539	38%	6 078	2 546	42%
3A. Freedom, Security, Justice	15	7	47%	14	10	68%
3B. Citizenship	80	37	47%	104	39	38%
4. EU as a Global Partner	320	155	48%	268	120	45%
5. Commission administration	235	131	56%	236	109	46%
6. Compensation RO and BG						
TOTAL	8 164	3 471	42%	8 506	3 377	40%

A.6.3 Implementation of budgetary appropriations 2008

A.6.3.1 2008 implementation overview

Overall, the implementation of **commitment appropriations** as at 31 December 2008 amounted to B€ 128.3 (99.4% of the appropriations available in the 2008 budget), whereas that of **payment appropriations** amounted to B€ 110.4 (97.2%).

The Table below shows budget implementation at end-2008, in M€ and as a share of available appropriations, both for commitments and payments, as well as under-implementation at year-end, both before and after carry over to 2009.

M€

Implementation as at 31 December 2008: commitment and payment appropriations								
Heading	Implementation as at end-2008		Implementation as at end-2008 (%)		Under-implementation as at end-2008		Under-implementation after carry over	
	CA	PA	CA	PA	CA	PA	CA	PA
1A. Competitiveness	10 559	9 502	99 %	94 %	72	575	69	430
1B. Cohesion	47 353	35 555	100 %	99 %	35	302	19	273
2. Natural Resources	56 768	52 267	100 %	98 %	159	1 087	159	259
3A. Freedom, Security, Justice	641	380	88 %	86 %	89	64	14	55
3B. Citizenship	881	882	98 %	94 %	15	61	7	47
4. EU as a Global Partner	7 357	7 191	96 %	92 %	300	622	29	244
5. Commission Administration	4 512	4 467	98 %	90 %	95	492	95	134
6. Compensation RO and BG	207	207	100 %	100 %	0	0	0	0
Total Commission	128 277	110 451	99 %	97 %	765	3 203	393	1 442
5. Other institutions	2 703	2 618	97%	84%	89	469	81	128
Grand total	130 980	113 068	99%	97 %	854	3 672	474	1 570

Commitment appropriations were under-implemented by B€ 0.8, B€ 0.4 of which has been carried over to 2009. As a result, some B€ 0.4 in commitment appropriations will lapse, as compared to B€ 0.5 in 2007 and B€ 0.6 in 2006. The unused appropriations in the reserve of M€ 460, which mainly relate to the *European Globalisation Fund* under Heading 1A (M€ 451), are not included in the abovementioned amounts. The **under-implementation of commitment appropriations** after carry over amounts to M€ 394 and mostly relates to *Agricultural market related expenditure and direct aids* (M€ 73.6), *Commission administrative expenditure* (M€ 68) *Fisheries governance and international agreements* (M€ 35.5), *Rural development* (M€ 32.4) and *Pensions* (M€ 27.9).

Payment appropriations excluding *Emergency aid reserve* were under-implemented by B€ 3.2, of which some B€1.2 has been carried over to 2009 by Commission decision and a further B€ 0.6, relating to non-differentiated administrative and agricultural expenditure, has been carried over automatically. As a result, the **under-implementation of payments**, after carry over to 2009, amounts to some B€ 1.4. The **under-implementation of payment appropriations** after carry over amounts to B€ 1.4 and mostly relates to, *Galileo* (M€ 149), *Research framework programmes* (M€ 109), *Completion of ESF - Objective 1* (M€ 104), *Commission administrative expenditure* (M€ 103), *Completion of ESF – Objective 3* (M€ 91), the *Instrument for Pre-accession (except the Regional development component)* (M€ 84), *Agricultural market related expenditure and direct aids* (M€ 82), *Rural development* (M€ 75), *Macro-financial assistance* (M€ 42) and the *Development cooperation instrument* (M€ 39).

Implementation by policy area					
Title	Policy Area	CA implemented	%	PA implemented	%
01	Economic and Financial Affairs	265	98%	273	80%
02	Enterprise	588	99%	451	85%
03	Competition	92	99%	86	86%
04	Employment and Social Affairs	11 024	100%	9 087	97%
05	Agriculture and Rural Development	55 372	100%	51 270	98%
06	Energy and Transport	2 796	100%	1 755	86%
07	Environment	389	97%	253	84%
08	Research	4 043	100%	4 190	98%
09	Information Society	1 488	100%	1 601	98%
10	Direct Research	355	98%	346	87%
11	Fisheries	974	96%	878	95%
12	Internal Market	62	100%	57	86%
13	Regional Policy	37 282	100%	27 673	99%
14	Taxation and Customs Union	118	94%	104	88%
15	Education and Culture	1 328	99%	1 268	97%
16	Press and Communication	204	99%	184	84%
17	Health and Consumer Protection	678	99%	496	86%
18	Area of freedom, security and justice	696	89%	434	86%
19	External Relations	4 045	99%	3 411	96%
20	Trade	75	96%	74	90%
21	Development and Relation with ACP Countries	1 330	83%	1 163	93%
22	Enlargement	1 127	99%	1 541	97%
23	Humanitarian Aid	950	100%	888	99%
24	Fight against Fraud	73	97%	63	82%
25	Commission's Policy Coordination and Legal Advice	177	99%	174	90%
26	Commission's Administration	942	98%	935	86%
27	Budget	262	97%	261	94%
28	Audit	10	98%	10	92%
29	Statistics	119	98%	105	90%
30	Pensions	1 050	97%	1 050	97%
31	Language services	364	99%	369	94%
	TOTAL COMMISSION	128 277	99%	110 450	97%
	Other institutions	2 703	97%	2 618	84%
	GRAND TOTAL	130 980	99%	113 068	97%

Comparison of the implementation of the initial budget and the final budget						
Heading	Implementation as at end-2008		Implementation of the final budget (%)		Implementation of the initial budget (%)	
	CA	PA	CA	PA	CA	PA
1A. Competitiveness	10 558	9 366	99 %	94 %	95%	98%
1B. Cohesion	47 228	35 546	100 %	99 %	101%	88%
2. Natural Resources	55 405	52 230	100 %	98 %	88%	98%
3A. Freedom, Security, Justice	639	327	88 %	86 %	88%	66%
3B. Citizenship	881	875	98 %	94 %	143%	124%
4. EU as a Global Partner	7 251	7 125	96 %	92 %	99%	88%
5. Commission Administration	4 511	4 168	98 %	90 %	98%	91%
6. Compensation RO and BG	207	207	100 %	100 %	100%	100%
Total Commission	126 677	109 844	99 %	97 %	100%	93%
5. Other institutions	2 584	2 231	97%	84%	97%	84%
Grand total	129 261	112 075	99%	97%	100%	93%

The comparison of implemented vs. initial budget is made by excluding the carryovers from implementation and then comparing with the initial budget including the current reserve. The implementation of more than 100% is obtained with appropriations reinforced by amending budgets or transfers, namely in Heading 3b after the reinforcement of the EU Solidarity Fund.

A.6.3.2 *Synthesis of the actual implementation of the initial budget for 2008*

The 2008 Budget was still reflecting the transition from one Financial Framework to the next. Commitment appropriations were in line with the spending orientations agreed for the new programming period 2007 – 2013, whereas payment claims to a large extent still related to the 2000 – 2006 Financial Framework. The share of disbursements for major new multi-annual programmes is expected to increase rapidly from 2009 onwards.

In commitments, the initial budget and hence the political targets set were carried out virtually as planned. The initial budget was slightly adjusted, and the implementation rate was 99% in comparison to the final budget (99.4% excluding the unused reserve for Globalisation Fund) and 100.2% to the initial budget. Even in cases of programmes in the *Area of Freedom, Security and Justice* where the actual implementation rate was the lowest of all Headings, implementation reached 99% after the carryover to 2009 of M€ 73 for commitments for which all preparatory stages could not have been completed before the year-end.

There were no transfers between Financial Framework headings and transfers within headings remained below 1% of available appropriations, except for Head 4 (1.6%).

The increase of the final budget compared to the initial was less than 1%. The reinforcement through amending budgets totalled M€ 1 421 consisting mainly of the planned reprogramming of the European Regional Development Fund (ERDF), European Agricultural Fund for Rural Development (EAFRD) and the European Fisheries Fund (EFF) amounting to M€ 771, whereas M€ 280 were allocated to the European Solidarity Fund which is by nature unforeseeable expenditure, and M€ 240 reinforcement of the Emergency Aid reserve for the needs of the new Food facility instrument.

As to the initial payments, the picture is somewhat different. Payments made correspond to 93% of the initial budget; an implementation rate of 97% of available appropriations was eventually

reached after a reduction of total payment appropriations by 4% and some significant transfers between Financial Framework Headings.

The major reductions were needed for Structural and Cohesion Funds (M€ 4 515 or 11% of available appropriations), as interim payments were still subject to the Commission's approval of the management and control systems for Structural Funds projects and to proposals for Major Projects under the Cohesion Fund which Member States have to submit, for Heading 4 (M€ 265 or 3% of available appropriations split all over the Heading) and a decrease of M€ 21 in the current reserve for International Fisheries Agreements.

Budget authority transfers in operational expenditure budget lines represented 1.3% of available appropriations and led to changes in appropriations per Heading. The most significant movements representing a net increase of 2% in Heading 1a and a net decrease of 27% in Heading 3a were introduced through the Global transfer.

The detailed analysis of budgetary adjustments, their relevant context, their justification and their impact is presented in Commission's Report on Budgetary and Financial Management 2008, Part A overview at budget level and Part B dealing with each Financial Framework Heading.

A.6.3.3 Administrative and Support Expenditure (Outside Heading 5)

Overall, the implementation of commitment appropriations for administrative and support expenditure (including executive agencies) under the various policy Headings reached 92%, leaving M€ 33 available. After automatic carry over to 2009, the implementation of payment credits for the year 2008 reached a level of 86%. However, the implementation of payment appropriations carried forward from 2007 only reached 72%, leaving M€ 35 unused. The situation is slightly improved with regard to 2007 and the careful needs assessment carried out when preparing the 2009 PDB will continue in the context of preparing the 2010 PDB towards more accurate budgeting and the achievement of higher implementation rates in the future

"Ex BA lines": in accordance with provisions in the relevant legal bases, certain administrative or support expenditure (e.g. for external personnel in delegations, studies, meetings of experts, publications, as well as the running costs of executive agencies) can be charged directly to programmes, in order to support their implementation (so-called former "BA-lines").

- Implementation overview: the implementation of commitment appropriations for the ex-BA lines reached 92%, leaving M€ 33 available. The analysis of the implementation of payment appropriations has to be broken down into two elements:
- Payments on 2008 credits: the implementation of credits for the year 2008 reached 60%. The amount corresponding to the difference between the amounts committed (M€ 429) and the amounts paid (M€ 277) has been subject to an automatic carry over, as described in Section 9 above.
- Payments on 2007 credits carried forward to 2008: the implementation of payment appropriations carried forward automatically from 2007 to 2008 reached 72%, leaving M€ 35 unused. Though improved compared to last year's figures these relatively low implementation rates for this type of administrative support expenditure, even after carry over, apply to many policy areas, albeit to differing extents.

A.7 RAL-SITUATION

A.7.1 Consolidated summary of commitments outstanding

The evolution of the RAL in 2008 is given per heading in the table below:

ME

RAL evolution per heading in 2008									
Policy Area	Commitments outstanding at the end of previous year				Commitments of the year				Total commitments outstanding at the end of the year
	Commitments carried forward from previous year	Decommitments/ Revaluations/ Cancellations	Payments	Commitments outstanding at the end of the year	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried over	Commitments outstanding at the end of the year	
1. Sustainable growth	107 519	-614	-41 378	65 526	58 514	-4 233	-6	54 275	119 802
2. Preservation and management of natural resources	9 905	-274	-5 650	3 982	59 307	-49 163	-0	10 144	14 125
3. Citizenship, Freedom, Security and Justice	1 353	-78	-477	800	1 565	-834	0	732	1 531
4. The EU as a global partner	19 250	-610	-5 636	13 003	7 513	-1 675	-2	5 836	18 840
5. Administration (COM)	370	-54	-313	3	4642	-4263	-1	379	382
Other institutions	343	-45	-270	28	2 785	-2 446	0	337	365
6. Compensations	0	0	0	0	207	-207	0	0	0
TOTAL	138 740	-1 674	-53 724	83 342	134 533	-62 820	-9	71 704	155 045

A.7.2 RAL per year of origin

ME

RAL per year of origin by policy area									
Policy area	<2002	2002	2003	2004	2005	2006	2007	2008	Total
Economic and Financial Affairs	1	0	0	23	41	122	85	56	328
Enterprise	10	6	15	13	36	68	148	357	653
Competition	0	0	0	0	0	0	0	13	13
Employment and Social Affairs	176	55	89	71	651	5 510	6 732	10 798	24 082
Agriculture and Rural Development	51	1	0	30	260	2 343	658	9 064	12 407
Energy and Transport	87	47	58	159	346	503	958	2 144	4 302
Environment	3	4	18	41	62	92	183	279	682
Research	70	80	337	433	874	1 479	1 510	3 468	8 251
Information Society	2	3	29	61	230	365	625	941	2 256
Direct Research	1	1	2	0	6	12	22	102	146
Fisheries	42	34	28	25	84	413	95	627	1 348
Internal Market	0	0	0	0	0	0	3	14	17
Regional Policy	429	445	841	1 663	3 609	17 561	20 693	36 432	81 673
Taxation and Customs Union	0	0	1	0	2	10	21	55	89
Education and Culture	14	4	11	14	41	67	108	306	565
Press and Communication	0	0	0	0	0	2	9	76	87
Health and Consumer Protection	1	3	9	18	8	53	102	421	615
Area of freedom, security and justice	1	5	6	15	50	59	253	476	865
External Relations	463	319	224	0	730	1 457	1 952	3 132	8 277
Trade	0	0	0	508	0	1	5	15	529
Development and Relation with ACP Countries	127	78	87	0	337	496	602	936	2 663
Enlargement	226	68	88	156	401	1 182	715	1 071	3 907
Humanitarian Aid	2	0	0	155	4	13	95	309	578
Fight against Fraud	0	0	0	0	0	1	7	21	29
Commission's Policy Coordination and Legal Advice	0	0	0	0	0	0	0	20	20
Commission's Administration	0	0	0	0	0	2	19	150	171
Budget	0	0	0	0	0	0	0	10	10
Audit	0	0	0	0	0	0	0	1	1
Statistics	0	1	1	2	6	11	23	50	94
Pensions	0	0	0	0	0	0	0	0	0
Language services	0	0	0	0	0	0	0	24	24
TOTAL COMMISSION	1 706	1 155	1 843	3 386	7 778	31 82	35 623	71 368	154 680
Other Institutions	0	0	0	0	0	0	28	338	365
GRAND TOTAL	1 706	1 155	1 843	3 386	7 778	31 82	35 650	71 704	155 045

RAL per year of origin by policy area in percentage									
Policy area	<2002	2002	2003	2004	2005	2006	2007	2008	Total
Economic and Financial Affairs	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.0	0.2
Enterprise	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.4
Competition	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Employment and Social Affairs	0.0	0.0	0.1	0.0	0.4	3.6	4.4	7.0	15.6
Agriculture and Rural Development	0.0	0.0	0.0	0.0	0.2	1.5	0.4	5.9	8.0
Energy and Transport	0.1	0.0	0.0	0.1	0.2	0.3	0.6	1.4	2.8
Environment	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.2	0.4
Research	0.0	0.1	0.2	0.3	0.6	1.0	1.0	2.2	5.3
Information Society	0.0	0.0	0.0	0.0	0.1	0.2	0.4	0.6	1.5
Direct Research	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Fisheries	0.0	0.0	0.0	0.0	0.1	0.3	0.1	0.4	0.9
Internal Market	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Regional Policy	0.3	0.3	0.5	1.1	2.3	11.4	13.4	23.6	52.8
Taxation and Customs Union	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Education and Culture	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.2	0.4
Press and Communication	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Health and Consumer Protection	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.3	0.4
Area of freedom, security and justice	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.3	0.6
External Relations	0.3	0.2	0.1	0.0	0.5	0.9	1.3	2.0	5.4
Trade	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.0	0.3
Development and Relation with ACP Countries	0.1	0.1	0.1	0.0	0.2	0.3	0.4	0.6	1.7
Enlargement	0.1	0.0	0.1	0.1	0.3	0.8	0.5	0.7	2.5
Humanitarian Aid	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.2	0.4
Fight against Fraud	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commission's Policy Coordination and Legal Advice	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Commission's Administration	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Budget	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Audit	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Statistics	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Pensions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Language services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL COMMISSION	1.1	0.7	1.2	2.2	5.0	20.6	23.0	46.1	100.0

These tables show three major trends.

Firstly, on the breakdown of the RAL, that the policy area *Regional policy* represents 52.8% of the RAL and *Employment and Social affairs* 15.6%. Generally, the share of the outstanding commitments of the four policy areas with the biggest RAL is in line with their share of the differentiated commitment appropriations in the 2008 budget. Consequently, there are no major policy areas where the time lag between commitments made and payments made would be creating specific problems.

Secondly, the absorption profile is a that the proportional total RAL is, very roughly, divided by two every year after the year of origin, with the exception of 2006, the closure year of the previous programming period. In light of previous programming periods, this situation can be considered normal.

Thirdly, almost 80% of the outstanding commitments are from 2007 and 2008, i.e. from the current financial framework. For the first time, this report presents simultaneously with the implementation analysis of a financial framework chapter a cumulative implementation table of all relevant programmes. So the implementation of payments and the RAL of the current programme can be compared to the overall RAL of the relevant Financial Framework Chapter.

The overall situation of programmes at the end of the second year of the programming period is summarised in the table below:

M€

Heading	Programme allocation	CA implemented	%	PA implemented
1a. Competitiveness	78 139	17 730	23	8 051
1b. Cohesion	346 543	92 102	27	16 453
2. Natural resources	98 725	25 705	26	15 196
3a. Freedom, security, justice	5 436	849	16	205
3b. Citizenship	2875	683	24	455
4. EU as global partner	40 908	10 133	24	1667
TOTAL	572 626	147 202	26	47 202

The situation of implementation of the programme allocation can be considered satisfactory except for the start of Heading 3a programmes.

PART B

BUDGET YEAR 2008

B.1 HEADING 1A: COMPETITIVENESS FOR GROWTH AND EMPLOYMENT

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ⁸	Actual 2008	Rate	Actual 2007	Carryover to 2009
CA	10 176	1	0	12	893	1 397	12 484	11 154	89%	9 354	804
PA	9 569	169	- 54	209	186	1 807	11 887	10 057	85%	6 738	1 400
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	15 810	6 371	11 154	3 686		- 295		16 613	5%		

The implementation rate of budgetary commitment appropriations reached 99%. However, appropriations of M€ 69 were left unused, of which M€ 15 relate to the *Social Policy Agenda*, M€ 6 to the *Customs and Taxation programmes*, M€ 6 to *Decommissioning under direct research* and M€ 23 to *Other actions and programmes*. For the *European Globalisation Adjustment Fund*, M€ 49 of the M€ 500 in the reserve were mobilised.

As regards budgetary payment appropriations, year-end implementation after the carry over of some M€ 150 to 2009 reached 96%, leaving unused M€ 425 of which, M€ 149 relate to *Galileo*, M€ 109 relate to *Research Framework Programmes* (mainly DG ENTR and DG TREN), M€ 29 to the *Competitiveness and Innovation Framework Programme* (mainly DG ENTR), M€ 20 to *Marco Polo* and M€ 20 to the *Social Policy Agenda*.

B.1.1 Seventh Research Framework Programme (MFF 1.1.1)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	6 090	0	0	0	0	983	7 074	6 478	92%	5 802	589
PA	6 188	88	0	38	10	1 422	7 746	6 471	84%	4 059	1 166
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	11 190	4 771	6 478	1 701		- 66		11 130	-1%		

The unused budgetary commitment appropriations of some M€ 7 relate mainly to *administrative management expenditure*.

The overall implementation of payment appropriations reached 98% leaving M€ 109 unused. DG RTD and DG INFSO reached almost full implementation following considerable increases in

⁸ Current reserve CA M€ 5, PA M€ 0.9.

appropriations through transfers during the year. The Joint Research Centre reached an implementation of 98%. DG ENTR consumed 84% of its appropriations leaving M€ 26 unused that relates mainly to *Security research* and in particular to a project for which the pre-financing payment could not be made in 2008 due to delays in the contract negotiation and the *Completion of the 6th Framework Programme* as some payments had to be delayed due to the lack of complete information from contractors. Following considerable reductions of appropriations during the year (M€ 118) DG TREN achieved an implementation of 80% of the remaining appropriations leaving unused M€ 48. Under-implementation concerns mainly *Research related to transport* (M€ 40) and *Research related to energy* and was mainly due to the decision to make several payments for SESAR in 2008 and in the future, instead of a single one, and for energy due to the slow execution of projects by beneficiaries and due to the suspension of some intermediate payments because of the lack of appropriate supporting documentation.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	5 486	5 478	5 478	1 236	1 236	4 335	11 190	39%
2008	6 090	6 083	11 562	3 817	5 052	6 655	11 130	60%
2009	6 752							
2010	7 554							
2011	8 597							
2012	9 548							
2013	10 551							
TOTAL	53 318							

B.1.2 Transport programmes (MFF 1.1.3-5)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	1 052	0	0	0	890	1	1 943	1 941	100%	1 012	1
PA	840	6	0	191	208	1	1 246	1 066	86%	382	6
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008		Evolution of the RAL (%)	
RAL	1 899	626	1 941	441		- 10		2 763		46%	

Further to a reinforcement of appropriations by M€ 190 through the Global transfer, full implementation was reached for the *TEN-T* programme. Implementation for the *Marco Polo* programme reached 48 % leaving M€ 20 unused mainly due to the fact that no financial guarantees were received in time and due to lower than expected payments for previous calls. The implementation for *Galileo* reached 50% leaving M€ 149 unused due to late conclusion of the delegation act with the European Space Agency which in itself does not create concerns in view of the fact there was full implementation of commitments and there are sufficient payment appropriations to cover requirements in 2009.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	1 009	1 008	1 008	5	5	1 007	1 899	53%
2008	1 942	1 940	2 948	832	838	2 114	2 767	76%
2009	1 853							
2010	2 063							
2011	1 526							
2012	1 621							
2013	1 640							
TOTAL	11 654							

B.1.3 Lifelong learning (MFF 1.1.6)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	997	0	0	0	0	153	1 150	1 083	94%	1 001	67
PA	1 006	8	0	- 40	2	172	1 148	1 053	92%	959	89
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments	Decommitments 2008			RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	392	192	1 083	860	- 37			385	-1%		

Further to a reduction of payment appropriations through transfers by M€ 40 during the year (of which M€ 28 in the Global transfer), implementation of budgetary appropriations reached 99.6% leaving some M€ 6 unused that relate mainly to the *Completion of previous programmes in the field of education and training* and for *Erasmus Mundus* due to the fact that lower payments than originally envisaged were required for the closure of contracts in 2008 under these programmes.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	848	850	850	696	696	182	392	46%
2008	899	901	1 751	836	1 532	250	387	65%
2009	966							
2010	1 005							
2011	1 037							
2012	1 093							
2013	1 126							
TOTAL	6 974							

B.1.4 Competitiveness and Innovation framework Programme (CIP) (MFF 1.1.7)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	400	0	4	12	0	23	438	431	98%	408	6
PA	455	7	- 50	- 17	0	32	427	364	85%	260	37
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	705	193	431	170		- 21		751	7%		

The overall implementation of budgetary payment appropriations reached 93%, leaving M€ 29 unused. DG INFSO reached an implementation rate of 97% leaving M€ 2 unused. Following a considerable reduction of payment appropriations and a carry over to 2009 of M€ 10, DG ECFIN reached an implementation of 96% leaving M€ 6.7 unused that relates to the *Completion of the programme for the improvement of the financial environment for SMEs*, as expected payments by the European Investment Fund through the venture capital and guarantee facilities have been substantially lower than expected. Further to a minor reduction of appropriations through transfers by M€ 1.9 during the year, DG TREN reached an implementation of 96% leaving M€ 2.7 unused that relates to the *Intelligent energy – Europe programme*. Further to a reduction of appropriations through transfers by M€ 15 during the year DG ENTR reached an implementation of 87% leaving unused some M€ 14.6 that relate mainly to the *Entrepreneurship and Innovation programme* as some commitments following a call for proposals could only be made at the end of the year leaving no time for the associated pre-financing payments to be made in 2008.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	388	385	385	93	93	310	705	44%
2008	412	411	797	251	344	473	751	63%
2009	508							
2010	534							
2011	564							
2012	600							
2013	646							
TOTAL	3 652							

B.1.5 Social policy agenda (MFF 1.1.8)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	174	0	0	0	0	9	183	161	88%	173	7
PA	154	3	0	-7	0	8	159	132	83%	138	8
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	160	77	161	55		- 16		174	8%		

The implementation of budgetary commitment appropriations reached 92%, leaving M€ 15 unused that relates mainly to *Employment* and *Working Conditions*, due to the low number of proposals submitted for the specific programmes and for *Information, consultation and participation of representatives of undertakings*.

Further to a reduction of payment appropriations through transfers by M€ 7 via the Global transfer, the implementation reached 87% leaving M€ 20 unused that mainly relates to *Anti-discrimination and diversity* due to late reception of invoices for final payments, *Completion of previous programmes* due to de-commitments and the *pilot project "Accompanying workers during industrial change"* for which due to the late commitments there was no time for the pre-financing payments to be made in 2008.

B.1.5.1 Progress programme

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	82	87	87	38	38	59	160	37%
2008	96	102	189	53	91	92	174	53%
2009	103							
2010	110							
2011	114							
2012	117							
2013	122							
TOTAL	743							

B.1.6 Customs and fiscalis (MFF 1.1.9)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	69	0	0	0	0	1	70	64	92%	49	0
PA	53	0	0	2	0	1	56	50	89%	35	3
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	69	34	64	17		- 3		80	16%		

The implementation reached 91%, leaving M€ 5.6 available which mainly relates to the reduced scope and cost of two applications under the *EMCS project (computerisation of the excise systems)* and the lower than expected actual needs of the *FITS-DEV2 project under the Fiscalis 2013 programme*

Further to a carry over to 2009 of M€ 1.8 implementation reached 93% leaving M€ 3.9 unused most notably relating to lower than expected payments for the *completion of previous Fiscalis programmes*.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2008	64	60	60	16	16	44	80	55%
2009	72							
2010	78							
2011	84							
2012	90							
2013	94							
TOTAL	481							

B.1.7 Nuclear decommissioning (MFF 1.1.10)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	248	0	0	0	0	0	248	248	100%	244	0
PA	150	50	0	0	0	0	200	198	99%	38	0
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	378	184	248	13		0		428	13%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	245	244	244	38	38	206	378	54%
2008	248	248	492	197	235	257	428	60%
2009	255							
2010	257							
2011	260							
2012	264							
2013	269							
TOTAL	1 798							

B.1.8 European Globalisation adjustment Fund (EGF) (MFF 1.1.11)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	500	0	0	0	0	0	500	49	10%	0	0
PA	0	0	0	49	0	0	49	49	100%	0	0
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	0	0	49	49		0		0	0%		

During 2008 (second year of the fund), M€ 49 was committed as compared to M€ 19 in 2007 leaving some M€ 451 unused in the reserve.

B.1.9 Statistical Information ((MFF 1.1.OTH_ 29)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ⁹	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	49	0	0	0	0	6	60	51	85%	45	1
PA	34	0	0	4	0	9	48	36	77%	34	7
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	74	29	51	8		- 3		86	16%		

Further to a reinforcement of the completion line of previous programmes in payment appropriations via the Global transfer by M€ 4, implementation of budgetary payment appropriations reached 88%, leaving M€ 4.7 unused of which M€ 1.4 related to expenditure on administrative management due to lower than expected payments and to the late availability of the transferred appropriations.

⁹ Current reserve CA M€ 5, PA M€ 0.9.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2008	49	45	45	7	7	42	86	49%
2009	52							
2010	56							
2011	58							
2012	60							
TOTAL	274							

B.1.10 Others

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	597	1	- 4	0	3	221	818	647	79%	619	134
PA	688	4	- 4	- 11	- 33	161	805	638	79%	833	85
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	943	265	647	372		- 138		814	-13%		

B.2 HEADING 1B: COHESION FOR GROWTH AND EMPLOYMENT

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	46 873	132	378	5	0	8	47 396	47 360	100%	44 902	16
PA	40 546	14	-4 535	- 54	- 115	0	35 857	35 555	99%	36 975	31
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	91 709	35 007	47 360	547		- 325		103 189	13%		

Overall, the implementation of commitment appropriations reached 99.9%, leaving M€ 19 unused following the carry over to 2009 of M€ 16. Implementation of payment appropriations reached 99% leaving unused appropriations of M€ 271 following a carry over to 2009 of some M€ 31. Unused appropriations relate mainly to the *European Social Fund*. During the year, payment appropriations have been reduced through transfers and Amending Budget 9/2008 by B€ 4.7, due to the slower than expected submission of management and control system descriptions by Member States which had to be subsequently validated by the Commission before any interim payments were made and specifically for ESF also due to suspensions of payments and financial corrections.

B.2.1 Implementation of the Structural Funds 2008

B.2.1.1 Basis of the initial budget

The overall payments budget for the Structural and Cohesion Funds was set at B€ 40.6. This was composed of B€ 16.3 for the old programmes (pre-2007) and B€ 24.3 for the new programmes (2007-2013) with the repartition was B€ 29.8 for DG REGIO (including B€ 1.9 for the Cohesion Fund 2000-2006) and B€ 10.8 for DG EMPL.

The amount set aside for new programmes was composed of B€ 10.7 forecasted for advances and B€ 13.4 for interim payments. The forecast for advances was based on the pre-defined percentages, on the assumption that all programmes would be adopted before 31.12. The figure for interim payments was arrived at by applying the 2000-2006 payment pattern to EU-15 (less Portugal and Greece) which are subject to the n+2 rule. A slower rate was applied to other MS subject to n+3.

For old programmes 2000-2006 the figure of B€ 14.4 for the European Social Fund and European Regional Development Fund was established with a reduction factor (reduction to 25 % of the payments related to the tranche 2006 (B€ 10 for all the funds)) due to the absence of the n+2 rule in the last year of the programming period. As regards the Cohesion Fund, payments were also expected to be slightly lower as Member States would supposedly be concentrating on getting the new programmes up-and-running and B€ 1.9 was forecasted.

B.2.1.2 Revision of forecasts

In February 2008, DG REGIO provided a revised 2008 forecast by Member State, broken down between the old and the new programmes. The global figure provided was B€ 32.4, which was higher than the budgeted B€ 29.7. There was however a change in the mix signalled by REGIO: B€ 19 for the old programmes (cf. B€ 11.1 in the budget) and B€ 13.4 for the new programmes (cf. B€ 18.5 in the budget), of which B€ 8.4 in advance payments. However, DG REGIO indicated difficulties in the approval of the management and control systems and in handling the approval of the major projects both for 2008 and 2009.

In July 2008, DG EMPL signalled (via a note from Mr van der Pas to the Spidla Cabinet) that there could be significant under-spending in 2008, of up to B€ 2. DG EMPL, at that stage, indicated that for the old programmes payments would be made for at least B€ 6.3 (cf. B€ 5.2 in the budget) while new programmes would absorb only B€ 2.6 (cf. B€ 5.6 in the budget). The information indicated that only a fraction of the planned interim payments for the European Social Fund would be made for a total of B€ 0.2-0.5 (cf. B€ 3.3 in the budget).

The forecast from the Member States updated by 31 August 2008 confirmed an expected need for the Structural Funds and the 2007-2013 Cohesion Fund of B€ 38.7 in 2008 (B€ 24.2 for the old programmes and B€ 14.5 for the new ones).

B.2.1.3 The problematic with interim payments

The issue of the interim payments on the new 2007-2013 programmes arose from a change in the regulation which stipulates that before the submission of the first interim application for payment a description of the management and control systems of each operational programme must be submitted by the Member State concerned and accepted by the Commission. Member states are obliged to submit such reports within 12 months of the adoption of each operational programme. Thereafter, the Commission has 2 months to provide its observations. The majority of the operational programmes were adopted in the last quarter of 2007.

At the end of September, the situation was as the following:

- for ESF programmes, out of a possible 117 reports, 16 had been sent by Member States, of which two had been accepted.
- For European Regional Development (ERDF) and Cohesion Fund (CF) programmes; out of 316 system reports, 87 had been received by the Commission, of which 18 had been accepted.

By the year end, totally 71 reports for ESF and 210 for ERDF and CF were received, but respectively 11 and 77 were approved.

The main ground given for the end-year cut of B€4.5 in payment appropriations in AB 9/2008 was the fact that that almost all payments in 2008 for the 2007-2013 programmes have been limited to the programmed advance payments.

B.2.1.4 Approval of major projects

Major projects (of which there are an estimated 947 for 2007-2013 within 87 operational programmes) are found in the Cohesion fund and in a significant part of the ERDF. The Member States submitted 62 major projects of which 13 were approved in 2008. The N+2/N+3 rule is neutralized pending this approval.

B.2.1.5 Schematic presentation of the implementation 2008

M€

	Initial budget	Final budget	Implementation
2000-2006			
ESF interim payments	5 216	6 548	6 395
ERDF interim payments	9 169	15 114	15 085
ESF final payments	0	0	10
ERDF final payments	0	0	24
ESF other	0	0	6
ESF total payments	5 216	6 548	6 411
ERDF total payments	9 169	15 114	15 108
CF total payments	1 937	2 490	2 489
Total all funds	16 322	24 152	24 008
2007-2013			
ESF advances	2 283	2 276	2 276
ERDF advances	5 746	6 274	6 274
CF advances	2 680	2 790	2 790
ESF interim payments	3 281	207	94
ERDF interim payments	7 994	43	35
CF interim payments	2 107	8	6
ESF total payments	5 564	2 483	2 370
ERDF total payments	13 740	6 317	6 309
CF total payments	4 787	2 798	2 797
Total all funds	24 091	11 598	11 475
ESF grand total	10 780	9 031	8 781
ERDF grand total	22 909	21 431	21 417
CF grand total	6 724	5 288	5 286
Grand total	40 413	35 750	35 483

B.2.1.6 Index table (initial budget =100)

	Final budget	Implementation
2000-2006		
ESF interim payments	126	123
ERDF interim payments	165	165
ESF total payments	126	123
ERDF total payments	165	165
CF total payments	129	128
Total all funds	148	147
ESF advances	100	100
ERDF advances	109	109
CF advances	104	104
ESF interim payments	6	3
ERDF interim payments	1	0
CF interim payments	0	0
ESF total payments	45	43
ERDF total payments	46	46
CF total payments	58	58
Total all funds	48	48
ESF grand total	84	81
ERDF grand total	94	93
CF grand total	79	79
Grand total	88	88

A complete analysis of the implementation 2008 will be presented in the Commission staff working paper *Analysis of the budgetary implementation of the Structural funds in 2008* in May 2009.

B.2.2 Implementation by Fund and by programme

B.2.2.1 European Social Fund

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	11 124	15	0	3	- 501	0	10 641	10 639	100%	10 516	0
PA	10 802	5	-1 615	- 46	- 85	0	9 061	8 801	97%	11 307	7
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	22 063	8 776	10 639	25		- 136		23 765	8%		

Further to the reduction of payment appropriations by B€ 1.7 through transfers and Amending Budget 9/2008, the implementation of the remaining appropriations reached 97% leaving M€ 260 unused. Unused appropriations relate mainly to *ESF Convergence* (M€ 104), *operational technical assistance* (M€ 6), *ESF completion (2000-2006) Objectives 3 and 2* (M€ 91 and M€ 20 respectively) and *completion of EQUAL* (M€ 13). Most of the under-implementation relates to the expected lifting of the suspensions to Spain, Italy and the UK which by the end of 2008 did not reach the expected levels.

B.2.2.2 European regional development fund

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	27 513	117	378	2	514	0	28 524	28 499	100%	27 261	16
PA	22 971	6	-1 485	- 8	15	0	21 500	21 463	100%	21 393	21
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	51 527	21 208	28 499	255		- 155		58 408	13%		

Further to the reduction of payment appropriations by B€ 1.5 through transfers and Amending Budget 9/2008, full implementation of the remaining appropriations was reached.

B.2.2.2.1 Convergence

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Budgeted payments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes
2007	27 753	27 740	27 740	4 000	3 999	3 999	23 741	-
2008	29 208	29 221	56 961	6 750	6 646	10 645	46 317	-
2009	29 723							
2010	30 256							
2011	31 195							
2012	32 042							
2013	33 098							
TOTAL	213 277							

B.2.2.2.2 Regional competitiveness

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Budgeted payments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes
2007	9 052	9 051	9 051	1 072	1 071	1 071	7 980	-
2008	8 592	8 591	17 642	1 742	1 740	2 811	14 833	-
2009	8 111							
2010	7 605							
2011	7 082							
2012	7 198							
2013	7 325							
TOTAL	54 965							

B.2.2.2.3 Territorial co-operation

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Budgeted payments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes
2007	1 034	917	917	134	134	134	782	-
2008	1 214	1 315	2 232	271	256	390	1 841	-
2009	1 199							
2010	1 243							
2011	1 312							
2012	1 352							
2013	1 369							
TOTAL	8 723							

B.2.2.3 Cohesion Fund

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	8 154	0	0	1	0	8	8 163	8 155	100%	7 125	0
PA	6 728	3	-1 435	1	0	0	5 296	5 290	100%	4 275	3
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	18 119	5 023	8 155	267		- 35		20 948	16%		

Further to the reduction of payment appropriations by € 1.4 through Amending Budget 9 full implementation of the remaining appropriations was reached.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Budgeted payments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes
2007	7 109	7 120	7 120	1 590	1 586	1 586	5 535	18 119
2008	8 135	8 147	15 267	2 806	2 741	4 327	10 890	20 948
2009	9 273							
2010	10 167							
2011	10 934							
2012	11 700							
2013	12 261							
TOTAL	69 578							

B.2.2.4 Cross-border cooperation

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	81	0	0	0	- 13	0	68	68	100%	0	0
PA	45	0	0	0	- 45	0	0	0	100%	0	0
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments	Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)			
RAL	0	0	68	0	0		68	0%			

B.3
HEADING 2: PRESERVATION AND MANAGEMENT OF NATURAL RESOURCES

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	55 002	1 363	524	38	0	6 110	63 037	59 307	94%	53 122	3 571
PA	53 159	47	43	19	85	6 077	59 431	54 813	92%	54 648	4 361
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	9 905	5 650	59 307	49 163		- 274		14 125	43%		

Overall, the implementation of budgetary commitment appropriations reached 99.7% leaving M€ 145 unused. The unused commitments relate mainly to *Agricultural market related expenditure and direct aids* (M€ 74), *Fisheries governance and International Agreements* (M€ 36) and *Rural development* (for activity 05 04) (M€ 17). The implementation for the *Common Agricultural Policy* reached 99.8% and the CAP related assigned revenue brought forward from 2007 (M€ 1 159) was fully implemented along with a part of the assigned revenue received during 2008 (M€ 87).

Following the carry over to 2009 of M€ 829 the implementation of payments for Heading 2 reached 99.5% leaving M€ 258 unused. The unused payments relate mainly to *Agricultural market related expenditure and direct aids* (M€ 82), *Animal and plant health* (M€ 37), *Fisheries governance and International Agreements* (M€ 27), *Rural development* (M€ 63) and *Life+* (M€ 15). The carry over concerns mainly *Rural development* (M€ 778) and *EAGF related expenditure* (M€ 20).

B.3.1 Common Agricultural Policy (CAP) (MFF 2.0.1)

Implementation Table ¹⁰											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	40 876	1	130	20	0	6 056	47 083	43 484	92%	42 703	3 521
PA	40 826	27	64	- 2	0	6 055	46 971	43 289	92%	42 653	3 557
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	296	205	43 484	43 084		- 5		485	64%		

10 Excluding recovered amounts relating to rural development measures in the previous programming period.

B.3.1.1 Introduction¹¹

The 2008 agricultural year was marked by very sharp and remarkable decreases in the prices of many agricultural products in both the EU and world markets. These decreases in prices concerned mainly crop and dairy products while meat prices showed a recovery. The volume of overall EU crop production increased substantially in 2008 as compared to 2007, in contrast to the marginal increase in livestock production. Developments in agricultural markets as well as other factors affected both the level of EAGF expenditure and the utilisation of available credit appropriations in certain areas of the budget.

B.3.1.1.1 The establishment of the budget

The European Parliament adopted the 2008 budget in its plenary session of December 2007. The initially available EAGF commitment appropriations amounted to M€ 40 876.5 while payment appropriations amounted to M€ 40 945.6. Commitment appropriations amounting to M€ 4 032.4 and payment appropriations amounting to M€ 4 033.6 were foreseen for market measures. For direct aids M€ 36 832.0 were foreseen for both commitment and payment appropriations. Furthermore, commitment appropriations of M€ 281.7 and payment appropriations amounting to M€ 225.7 were foreseen for policy area 17-veterinary and phyto-sanitary measures. Finally, for policy area 11-fisheries M€ 32.5 in commitment appropriations and M€ 31.5 in payment appropriations were also foreseen in the 2008 budget. In the course of the budget year, amending budget n° 3/2008 was adopted. This budget increased commitment appropriations by M€ 130.0 and payment appropriations by M€ 63.95 for the emergency veterinary fund in policy area 17-veterinary and phyto-sanitary measures in order to finance the cost of the emergency vaccination campaign against the outbreak of the bluetongue disease in several Member States. It has to be noted that the difference between commitment and payment appropriations is due to the fact that differentiated appropriations are used for the payments made directly by the Commission for promotion of agricultural products, for policy strategy and *coordination measures for agriculture and for veterinary and phyto-sanitary measures*.

B.3.2 The implementation of the 2008 EAGF budget

B.3.2.1 The uptake of the EAGF budget appropriations

The implementation of the budget amounted to M€ 42 181.2. This expenditure was funded by the budget's initial appropriations, by using the entire amount of assigned revenue, of M€ 1 159.5, carried over from 2007 and a part of the assigned revenue collected in 2008 amounting to M€ 87.5 out of a total M€ 1 561.6. As regards agriculture (policy area 05), the expenditure for market measures amounted to M€ 4 159.3 and for direct aids to M€ 37 568.6, both sectors exceeding the available budget appropriations. This apparent over-implementation was partly covered by the revenue which was assigned to these sectors (NB: For details please see point 4.1 hereafter) and partly by transfers of appropriations from other items of the budget. Furthermore, the aforementioned total implementation amount includes the implementation of the credits corresponding to the fisheries markets (policy area 11) of approximately M€ 51.8 as well as those corresponding to veterinary expenditure (policy area 17) of approximately M€ 407.8. (NB: For details please see Table I at the end of this section).

11 Report on the Execution of the 2008 Budget (DG AGRI's contribution reference DG AGRI.I.1/EM-D(2009) 9295)

B.3.3 Comments on the implementation of the 2008 agricultural budget

A brief commentary on the utilisation of the 2008 agricultural budget's available appropriations is hereafter outlined with details appearing in the tables at the end of this section which present:

- Table I: Analysis of execution of the 2008 EAGF budget.
- Table II: Principal measures financed by different types of appropriations.
- Table III: Assigned revenue (C4) collected and utilised in 2008.
- Table IV: Assigned revenue (C5) carried over from 2007 and utilised in 2008.

This presentation is made at the level of each chapter, article and significant item of the agricultural budget.

B.3.3.1 Chapter 05 02: Interventions in agricultural markets

B.3.3.1.1 Introduction

The appropriations available for this chapter of the budget amounted to M€ 4 032.4 while payments amounted to approximately M€ 4 159.3. Within this chapter of the budget, certain sectors were over-implemented while others were under-implemented. However, the overall apparent over-implementation was primarily attributable to the sectors of cereals, food programmes, fruits and vegetables and pig-meat. The over-implementation for these sectors was, primarily, covered by the revenue which was assigned to market measures in the 2008 budget (NB: for details please see points 3.1.8, 3.1.10 and 3.1.14 hereafter) while a part was covered by transfers of appropriations from other items of the budget.

B.3.3.1.2 Article 05 02 01: Cereals

The uptake of the 2008 budgetary appropriations was influenced mainly by the 2007/08 total harvest which was estimated at approximately 256.0 tonnes and it was approximately 8.0 million tonnes lower than the 2006/07 one. This significant decrease in cereals production was mainly due to the less favourable climatic conditions (high summer temperatures in many areas as well as heat waves in Central and Eastern Europe and a deficit in precipitations when needed in many areas) which occurred in the late spring to the end of September 2007 and which had a strong impact on cereals yields. The reduction of the overall harvest was also due to the continuing influence of the 2003 CAP reforms through the "decoupling" effect. In 2008, domestic demand for cereals was estimated at approximately 271.0 million tonnes.

These developments led to tight cereals balance sheets in 2007/08 and, consequently, to very high prices for cereals which led to practically having no cereals in intervention stocks at the end of the 2008 budget year. Indeed, intervention stocks decreased from around 1.37 million tonnes at the start of the year to around 0.005 million tonnes by the end of the year (approximately 100% was maize). Underlying this, however, there were variations in changes in the stock levels for individual cereals. From a level of 0.1 million tonnes at the start of the year bread-making wheat stocks decreased to almost nil by the end of the year. Stocks were practically nil for barley and rye by the end of the budget year. The quantities in stock for maize amounted to 0.005 million tonnes by the end of the year as opposed to 1.2 million tonnes at the start of the year. In the course of the budget year, there were no purchases of cereals into intervention. For the same period, sales of cereals amounted to 1.33 million tonnes of which bread-making wheat involved 0.1 million tonnes, rye 0.01 million tonnes and maize 1.2 million tonnes. Compared to the quantities retained in the 2008 budget the almost total liquidation of intervention stocks at prices much higher than their intervention

accounting values resulted in significantly higher gains for the community budget of approximately - M€ 100.7, which against the budget's appropriations shows an increase in gains of approximately - M€ 12.7.

With regard to export refunds, in the course of 2008, the high world prices for cereals led to setting export refunds at zero for the products of the marketing year 2007/08 while the smallest harvest was mostly destined to the internal market. However, outstanding balances from previous marketing years were paid for soft wheat and for processed products and potato starch. This situation compared to the quantities and rates initially foreseen in the 2008 budget led to under-spending the 2008 budget's appropriations by approximately - M€ 7.3.

With regard to interventions for starch, Member States incurred payments amounting to approximately M€ 39.7, thus, under-spending the 2008 budget's appropriations by - M€ 22.3. This under-spending concerned mainly the production refund for starch which, due to the high prices for maize since the marketing year 2006/07, was set at zero. Only minor payments for outstanding balances from previous years were made.

B.3.3.1.3 Article 05 02 03: Refunds on Non-Annex I products

No refunds were set for cereals and dairy products exported in the form of processed products while the export refund rate for sugar was reduced by approximately 10% in the course of the 2008 budget year. It has to be noted that granting export refunds for sugar was eventually discontinued by the end of September 2008. These factors combined with the slowing down of the rhythm of payments by the Member States concerned resulted to having lower expenditure incurred for export refund payments of processed agricultural products, thus, under-spending the corresponding appropriations by approximately - M€ 31.9.

B.3.3.1.4 Article 05 02 04: Food programmes

With regard to the distribution of agricultural products to deprived persons, most of the Member States, with the exception of Bulgaria and the Czech Republic, have distributed all the quantities of sugar allocated to them in the 2008 plan and made most of the purchases foreseen in this plan. Furthermore, Member States completed their purchases in the market under the 2007 plan, thus, resulting in an over-spending of the 2008 budget's appropriations by approximately M€ 37.4.

With regard to export refunds in connection with food aid, the payments incurred by the Member States related to payments of still outstanding balances and amounted to M€ 0.6.

B.3.3.1.5 Article 05 02 05: Sugar

The quantities of sugar (marketing year 2007/08) exported with refunds amounted to approximately 1.37 million tonnes. The lower export refunds rate level for this marketing year combined with the lower than foreseen residual payments for sugar led to incurring lower expenditure for export refunds and to the under-execution of the 2008 budget's appropriations by approximately -M€ 217.7. It has to be noted that granting export refunds for sugar was eventually discontinued by the end of September 2008.

As in 2007, no sugar was purchased into public storage in 2008 a hypothesis also retained for the establishment of the 2008 budget. Sugar sales from intervention stocks amounted to 0.32 million tonnes as opposed to the quantity retained in that budget. The end of year stock stood at approximately 0.34 million tonnes as opposed to 0.06 million tonnes retained in the 2008 budget. The combination of these elements led to realising smaller gains by approximately M€ 116.3 as the sales of already depreciated sugar were much lower than the ones foreseen in the budget.

For production refunds for sugar used in the chemical industry the expenditure incurred related only to outstanding balances amounting to M€ 0.4. The 2008 budget did not foresee any appropriations for this scheme.

B.3.3.1.6 Article 05 02 06: Olive oil

With regard to the aid for the financing of quality improvement work programmes for approved operators' organisations, Member States' incurred payments amounting to M€ 45.1, thus, under-spending the appropriations retained in the 2008 budget by approximately - M€ 2.9.

B.3.3.1.7 Article 05 02 07: Textile plants

With regard to the processing aids for long flax fibre and for short flax and hemp fibre the expenditure incurred amounted to approximately M€ 21.0, thus, matching the appropriations foreseen in the 2008 budget.

B.3.3.1.8 Article 05 02 08: Fruits and vegetables

Under the reform of this sector, the payment of export refunds for fruits and vegetables was discontinued from January 1st 2008. However, the 2008 budget included appropriations for the payment of outstanding balances dating before this date which were estimated at M€ 13.0. The expenditure incurred for these balances amounted to M€ 18.6 for the exports of both fresh and processed fruits and vegetables, thus, over-spending the budget's appropriations by approximately M€ 5.6.

The quantities of withdrawn fruits and vegetables were lower by approximately 45% for the marketing year 2007/08, thus, leading to an under-spending of the 2008 budget's appropriations by - M€ 9.5.

Member States incurred expenditure amounting to M€ 581.6 for operational funds for producer organisations which aim at financing their production quality improvement, promotion and commercialisation programmes. It has to be pointed out that for this scheme the Budgetary Authority granted original appropriations amounting to M€ 105.0 because it took account of revenue of M€ 467.0 which had been assigned to financing this scheme. Hence, the total available credits for financing this scheme amounted to M€ 572.0. However, Member States paid M€ 9.6 more than the available credits for this scheme. This amount was covered by transferring appropriations from other items of the budget. (NB: For details on the execution of this scheme please see point 4.1 and tables II, III and IV at the end of this section).

With regard to processing aid for tomatoes, Member States incurred payments for approximately 8.5 million tonnes of tomatoes for the marketing year 2007/08 compared to the quantity of 9.0 million tonnes retained in the 2008 budget, thus, under-spending the budget's appropriations by - M€ 12.4.

Member States paid production aid for fruit-based products quantities, with the exception of peaches and pears, which were lower than the ones retained in the 2008 budget. Specifically, they paid for approximately 0.05 million tonnes of prunes and 0.008 million tonnes of figs compared to the corresponding quantities of 0.06 and of 0.014 million tonnes retained in the 2008 budget. These factors contributed to under-spending of the budget's appropriations by - M€ 7.8.

With regard to dried grapes, aids for storage and compensation for losses on sales were incurred in both cases for only 200 tonnes, as opposed to the quantity of 700 tonnes and 1 200 tonnes correspondingly retained in the 2008 budget, thus, leading to an under-execution of - M€ 0.9 compared to the budget's appropriations.

Member States paid compensation to encourage the processing of citrus fruits for approximately 21% lower quantities of citrus fruits compared to the corresponding quantities retained in the 2008 budget, thus, under-spending the budget's appropriations by - M€ 31.1.

The 2008 budget included appropriations only for the payment of outstanding balances for the free distribution of fruits and vegetables estimated at M€ 6.0. The expenditure incurred for these balances amounted to M€ 2.4, thus, under-spending the budget's appropriations by approximately - M€ 3.6.

The payments incurred by Member States for aid to producer groups for preliminary recognition were higher compared to the appropriations retained in the 2008 budget, thus, leading to an over-execution of these appropriations by approximately M€ 7.3.

B.3.3.1.9 Article 05 02 09: Products of the wine-growing sector

Total production of wine for the marketing year 2007/08 was estimated at approximately 166.0 million hl. This production level was approximately 3.0% lower compared to the level of 171.0 million hl for the marketing year 2006/07. For the same period, domestic human consumption of wines was estimated at approximately 136.0 million hl while industrial utilisations and distillations were estimated at approximately 21.0 million hl leaving final stocks of table wines amounting to approximately 171.0 million hl which is higher by 5.0 million hl compared to the one for the marketing year 2006/07. These high stock levels affect negatively the market price for these table wines without geographical indication.

The level of export refund rates for wine was lower than the one retained in the 2008 budget, thus, leading to an under-spending of the budget's appropriations for export refunds by approximately - M€ 2.5.

Member States incurred payments for wine and grape must storage which under-spent the 2008 budget's appropriations by - M€ 13.2 because of the storage of approximately 8% lower quantities of wine and must compared to the quantities retained in the budget.

The volume of wine distilled for the potable alcohol sector was 51% lower compared to the one foreseen in the 2008 budget. As a consequence, Member States incurred payments for distillation of wine amounting to M€ 241.6, thus, under-spending the 2008 budget's initial appropriations by - M€ 149.4.

Payments for the private storage of alcohol amounted to approximately M€ 14.5 versus the amount of M€ 15.0 foreseen in the 2008 budget. With regard to the public storage of alcohol, intervention purchases amounted to approximately 1.28 million hl while sales amounted to 1.63 million hl compared to the quantities of 1.48 and 2.8 million hl correspondingly retained in the 2008 budget. The lower purchases resulted to lower expenditure for depreciation at the time of purchase than the one retained in the 2008 budget while the sales were made at prices which were lower than the one retained in the 2008 budget. The final result of these elements was the under-spending of the budget's appropriations by approximately - M€ 6.7.

Aids were paid for a volume of concentrated and rectified must which was 25% lower than the one retained in the 2008 budget, thus, resulting in an under-spending of the budget's appropriations of approximately - M€ 19.8.

Aid for the permanent abandonment of vineyards for the marketing year 2007/08 was paid for a larger area (approximately 12 600 ha) than the one retained in the 2008 budget (approximately 7 200 ha), thus, resulting in an over-spending of the budget's appropriations by M€ 9.7.

With regard to restructuring and conversion of vineyards, the payments incurred by the Member States led to an under-execution of - M€ 62.2 compared to the appropriations retained in the 2008 budget because the area for which this aid was paid (approximately 56 610 ha) was approximately 10% lower than the one retained in the 2008 budget (approximately 63 140 ha).

B.3.3.1.10 Article 05 02 10: Promotion

With regard to promotion measures paid by Member States, total payments amounting to M€ 49.4 were made, thus, leading to over-executing of the 2008 budget's appropriations by M€ 4.4. These payments related to promotion actions within the EU and in third countries amounting to approximately M€ 36.7 and M€ 12.7 correspondingly. These payments were covered partly by the revenue assigned to market measures and partly by transferring appropriations from other items of the budget. (NB: For details on the execution of this scheme please see point 4.1 and Tables II and III at the end of this section).

With regard to promotion measures paid directly by the European Community, the Commission committed approximately M€ 3.8 versus the amount of M€ 5.4 included in 2008 budget, thus, under-executing its appropriations by – M€ 1.6. These commitments related principally to information and communication campaigns involving the regimes of protected designations of origin (PDO), protected geographical indications (PGI) and traditional speciality guaranteed (TSG).

B.3.3.1.11 Article 05 02 11: Other plant products/measures

The maximum guaranteed quantity of dried fodder eligible for the aid amounts to approximately 5.0 million tonnes for EU-27. However, the expenditure incurred by the Member States for the payment of the advances for the 2008/2009 marketing year was lower than the appropriations foreseen in the 2008 budget and it led to under-spending them by - M€ 8.9.

The expenditure incurred by Member States for the POSEI programmes amounted to M€ 232.7, thus, over-spending the 2008 budget's appropriations by M€ 12.7. This over-spending concerned primarily the POSEIDOM programme.

With regard to the Community fund for tobacco, the community's contribution towards Member States' tobacco reconversion plans amounted to approximately M€ 6.3, thus, under-spending the 2008 budget's appropriations by - M€ 0.7.

B.3.3.1.12 Article 05 02 12: Milk and milk products

In 2008, the trend in dairy cow numbers in EU-27 continued with a slight decline compared to 2007. Despite the fall in the number of cows, the increase in the average milk yield resulted in a slight increase in milk production (approximately 149.0 million tonnes). The 2008 market year was characterised by big price movements both internally and in the world market. These movements were running totally in parallel. The prices were still very high at the beginning of the year, decreased during the first months of the year and then stayed stable at a relative level which was historically high until after the summer. Then, a significant price drop began from October onwards in connection both to the broadening of the financial crisis and to increased production in the USA and New Zealand. In 2008, the EU milk market was marked by high input prices for energy, feed and fertilizers combined with a decline in milk prices.

Milk deliveries increased in total by 1.0 million tonnes, and most of this extra production went into cheese production which remained more profitable than butter and skimmed milk powder production. Production for butter remained stagnant in 2008 while the production of skimmed milk powder declined but it was compensated by an equivalent increase in the production of whole milk powder.

The elimination of all export refunds since 15 June 2007 continued in the course of the 2008 budget year. Effectively, export refund rates were still at zero for butter, skimmed milk powder and cheeses. The appropriations retained in the 2008 budget concerned mainly the payment of outstanding balances for export refunds. However, the expenditure incurred for these balances amounted to M€ 28.8, thus, over-spending the budget's appropriations by approximately M€ 1.8.

Because of the favourable market conditions, all disposal aids for skimmed milk powder destined for casein production and animal feed remained at zero. No appropriations were foreseen in the 2008 budget for this scheme. Nevertheless, expenditure amounting to M€ 4.7 was incurred for the payment of outstanding balances from previous marketing years.

The continued favourable market conditions led to having no butter in public storage in 2008. Nevertheless, the private storage scheme was operated and the expenditure incurred amounted to approximately M€ 13.0. This expenditure compared to the 2008 budget's appropriations of M€ 19.0 for this scheme led to an under-spending of approximately - M€ 6.0 mainly attributable to a shorter storage period.

Under the specific uses for butterfat scheme, the 2008 budget retained appropriations for aid to non-profit making institutions and organisations using butterfat and for the payment of outstanding balances from previous marketing years. However, the payments for these balances were much lower, thus, resulting to under-spending the budget's appropriations by approximately - M€ 9.9.

With regard to private storage for cheese, payments were made for quantities which were 14% lower than the ones foreseen in the 2008 budget, thus, under-spending the budget's appropriations by approximately - M€ 3.1.

With regard to school milk, the quantities distributed were 5% lower than the quantities retained in the 2008 budget, thus, leading to an under-execution of the corresponding appropriations by - M€ 5.5.

B.3.3.1.13 Article 05 02 13: Beef and veal

The quantities of fresh meat exported with refunds were lower at approximately 44.000 tonnes versus the quantity of 52.000 tonnes retained in the 2008 budget. This decline was partly compensated by higher exports of frozen meat than the ones foreseen in the budget. As a consequence, the corresponding appropriations were under-spent by approximately - M€ 4.9.

As regards exports of live animals, the estimated quantities exported were approximately 1.000 tonnes lower than the quantity of 18 000 tonnes of carcass equivalent foreseen in the 2008 budget. However, payments were also made for outstanding balances from previous marketing years, thus, over-spending the budget's appropriations by approximately M€ 1.0.

With regard to the exceptional market support measures [(Over Thirty Months Scheme-OTMS) and (Older Cattle Disposal Scheme-OCDS), Member States incurred expenditure amounting to M€ 14.1, thus, under-spending the 2008 budget's appropriations by - M€ 9.9. Lower payments made for outstanding balances from previous marketing years compared to the corresponding appropriations retained in the budget was the main reason for this under-spending.

B.3.3.1.14 Article 05 02 15: Pig meat, eggs and poultry, bee-keeping and other animal products

Following the difficult situation in the EU pig meat sector, resulting particularly from high feed costs and the sharp drop of the US dollar, the Commission introduced an aid for private storage scheme from 29 October 2007 up to 28 November 2007 when this scheme was ended.

In addition, in order to further help easing the difficult market situation in the sector, the Commission introduced, from 30 November 2007, the payment of export refunds for fresh and frozen pig meat to all destinations. This scheme was terminated in August 2008

The 2008 budget retained credit appropriations only for the export of approximately 75.000 tonnes of ham, sausages and conserves. No appropriations were foreseen for the exporting of fresh and frozen pig-meat with refunds. However, the expenditure eventually incurred by Member States involved payment of export refunds for both types of pig-meat amounting to approximately M€ 99.0, thus, over-spending the budget's appropriations by M€ 79.0. These payments were covered partly by the revenue assigned to market measures and partly by transferring appropriations from other items of the budget. (NB: For details on the execution of this scheme please see point 4.1 and Tables II and III at the end of this section).

Similarly, the 2008 budget did not retain any credit appropriations for the private storage of pig-meat. However, Member States eventually incurred expenditure for this scheme amounting to approximately M€ 37.0. These payments were covered by transferring appropriations from other items of the budget.

With regard to export refunds for eggs, the exported quantities for all types of eggs decreased compared to the quantities retained in the 2008 budget while the export refund rates for "egg products" decreased by 14%. Consequently, Member States incurred lower than otherwise expenditure which led to under-spending the 2008 budget's appropriations by approximately - M€ 1.7.

For export refunds for poultry, the average quantities of exported poultry decreased by approximately 8% compared to the quantities retained in the 2008 budget. This decrease was counter-balanced by an approximate increase of 6% of the average export refund rates for poultry compared to the ones retained in the 2008 budget. These elements resulted in under-spending the budget's appropriations by approximately - M€ 1.8.

The payments incurred by Member States for specific aid for bee-keeping were lower compared to the appropriations retained in the 2008 budget, thus, leading to an under-execution of these appropriations by approximately - M€ 2.7.

B.3.3.2 Chapter 05 03: Direct Aids

The initial appropriations for this chapter of the budget amounted to M€ 36 832.0 while payments amounted to approximately M€ 37 568.6. This apparent over-implementation was, primarily, attributable to the single payment scheme and it was covered partly by budget transfers from other items of the budget and partly by the revenue which was assigned to this scheme in the 2008 budget (NB: for details please see the analysis hereafter).

Details of the differences between the budget's available appropriations and their execution by budget item are presented in the Table I at the end of this section.

B.3.3.2.1 Article 05 03 01: Decoupled direct aids

The appropriations of this article cover principally the expenditure for the single payment scheme as well as for the single area payment scheme which is applied by most of the new Member States. Both payment schemes are paid independently of production.

With regard to the single payment scheme, the Budgetary Authority granted appropriations amounting to M€ 27 220.0 because it took account of the revenue assigned to this budget item amounting to M€ 1 470.0. Hence, the total available credits for financing this scheme amounted to

M€ 28 690.0. However, the Member States concerned incurred expenditure amounting to M€ 28 233.8 which exceeded the appropriations granted by the Budgetary Authority by M€ 1 013.8. This apparent over-execution was partly funded by the revenue assigned to this scheme and partly by transfers of appropriations from other items of the budget. (NB: For details on the execution of this scheme please see point 4.1 and Tables II and IV at the end of this section).

The difference between the scheme's initially estimated requirements amounting to M€ 28 690.0 and its final execution amounting to expenditure of M€ 28 233.8 shows that a number of Member States did not make full use of their single payment scheme entitlements. Member States, in general, invoked various reasons which made the full utilisation of allocated entitlements difficult like the existence of "sleeping" rights, where a farmer has more entitlements than his eligible hectares or the non-activation of allocated entitlements. Furthermore, the number of hectares for which an application for aid is made could be less than the entitlements granted because of changes in individual personal circumstances of beneficiaries, like death, retirement etc. It has to be noted that unused entitlements, after 3 years, return to the national reserve and they can be granted to other farmers.

In addition, certain regulatory dispositions prevent the transfer of entitlements notably when the farmer did not use at least 80% of his entitlements within the calendar year. Many farmers do not apply for the aid if the amounts concerned are relatively small. Member States have also fixed minimum amounts beneath which the aid to beneficiaries is not paid. Equally in these cases, the unused entitlements, after 3 years, return to the national reserve and they can be granted to other farmers.

With regard to the single area payment scheme, some of the Member States concerned did not pay the totality of their corresponding budgetary ceilings, thus, resulting in an under-execution of the 2008 budget's appropriations by - M€ 90.6.

With regard to the separate sugar payment scheme, the Member States concerned did not pay the totality of their corresponding budgetary ceilings, thus, resulting in an under-execution of the 2008 budget's appropriations by - M€ 2.8.

B.3.3.2.2 Article 05 03 02: Other direct aids

The appropriations of this article cover expenditure for other direct aids for which Member States have chosen to maintain a limited link between the payment of these aids and production for a number of sectors, under well defined conditions and within clear limits, in order to avoid the abandonment of this production.

With regard to these schemes, the Commission had estimated that credit appropriations amounting to M€ 5 775.0 (after modulation) were required. However, Member States incurred expenditure which was lower than the 2008 budget's appropriations and which amounted to approximately M€ 5 620.4, thus, resulting in under-spending the budget's appropriations by - M€ 1 54.6. For most schemes the Member States concerned incurred expenditure which was lower than the budget's retained appropriations the most significant of which related to:

- COP area payments: - M€ 17.8;
- Sheep and goat premium: - M€ 17.1;
- Protein crop premium: - M€ 10.4;
- Aid for energy crops: - M€ 13.9;
- Payments for specific types of farming *and quality production*: - M€ 12.1;
- Area aid for cotton: - M€ 12.5.

B.3.3.2.3 Article 05 03 03: Additional amounts of aid

The appropriations of this article cover expenditure for the additional amount of aid paid to farmers in order to compensate for the 5% modulation applicable to their first M€ 5 000 or less of direct payments. The corresponding expenditure incurred by Member States amounted to approximately M€ 533.7, thus, resulting in an under-implementation of - M€ 29.3 of the budget's appropriations.

B.3.3.3 Chapter 05 04: Rural Development

B.3.3.3.1 Article 05 04 01: Rural Development financed by the EAGGF-Guarantee. Completion of earlier programmes (2000 to 2006)

No appropriations were foreseen in the 2008 budget for this chapter. At the same time, Member States were declaring recoveries of previously paid advances. The final net expenditure incurred under this article amounted to - M€ 14.1.

B.3.3.4 Chapter 05 07: Audit of Agricultural Expenditure

B.3.3.4.1 Article 05 07 01: Control of agricultural expenditure

This article involves the measures taken in order to reinforce the means of on-the-spot controls and to improve the systems of verification so as to limit the risk of frauds and irregularities in detriment of the Community budget. It also includes the amounts credited into the EAGF budget through the corrections based on the accounting clearance procedure and on the procedure relating to the reduction/suspension of advances.

The European Community directly financed measures of approximately M€ 6.5 mostly for the purchase of satellite images within the framework of the Integrated Administrative and Control System (IACS).

With regard to the accounting clearance of previous years' accounts, the Commission made corrections amounting to approximately - M€ 18.0. These corrections were included in the 4 accounting clearance decisions adopted by the Commission in the course of the budget year, namely: the Commission decisions 2008/153/EC, 2008/154/EC, 2008/394/EC and 2008/396/EC. With regard to the reduction/suspension of advances, an amount of - M€ 21.3 was deducted from the Member States reimbursements because payment deadlines were not respected. The total amount credited in this item, then, totalled - M€ 39.3 while the 2008 budget retained appropriations amounting to - M€ 370.0. The Commission closed this account by transferring appropriations from other chapters of the 2008 EAGF budget.

With regard to the conformity clearance of previous years' accounts, the Commission made positive corrections to the Member States' accounts of approximately M€ 3.3. These corrections were included in the conformity clearance decisions 2008/68/EC and 2008/647/EC adopted by the Commission in the course of the budget year.

B.3.3.4.2 Article 05 07 02: Settlement of disputes

The appropriations of M€ 21.0 foreseen in this article intend to cover expenditure for which the Commission may be made liable by decision of a court of justice, including the cost of settling claims for damages and interest. Payments made in 2008 amounted to M€ 0.2, thus, under-spending the budget's appropriations by - M€ 20.8.

B.3.3.5 Chapter 05 08: Policy Strategy and Coordination

B.3.3.5.1 Article 05 08 01: Farm accountancy data network (FADN)

Appropriations committed with regard to the cost of data collection on approximately 80 100 farm holdings under this network amounted to approximately M€ 12.7, thus, resulting in an under-execution of the 2008 budget's commitment appropriations of – M€ 1.3.

B.3.3.5.2 Article 05 08 02: Surveys on the structure of agricultural holdings

Appropriations committed with regard to cost of data collection on the structure of approximately 2.1 million farm holdings amounted to approximately M€ 8.4, thus, resulting in an under-execution of the 2008 budget's commitment appropriations of – M€ 0.2.

B.3.3.5.3 Article 05 08 03: Restructuring of systems for agricultural surveys

Appropriations committed with regard to the cost of operating the MARS meteorological system amounted to approximately M€ 1.9, thus, committing almost all the appropriations foreseen in the 2008 budget.

B.3.3.5.4 Article 05 08 06: Enhancing public awareness of the common agricultural policy

Appropriations committed with regard to the cost of actions, fairs and publications aimed at improving the level of understanding of the CAP amounted to approximately M€ 6.4 versus the amount of M€ 7.0 retained in the 2008 budget.

B.3.4 Assigned revenue and its implementation

B.3.4.1 Revenue assigned to EAGF

On the basis of the dispositions of Article 34 of the CAP Financing Regulation (EC) N° 1290/2005, the receipts originating from financial corrections under conformity clearance decisions, from irregularities and from the milk levy are designated as revenue assigned to the financing of EAGF expenditure. This assigned revenue can be used, partly or wholly, to cover the financing of EAGF expenditure if the budget appropriations granted by the Budgetary Authority are not sufficient to finance the expenditure incurred by the Member States. In the case where all or part of this revenue is not used, then, it will be automatically carried over into the following budget year in order to finance budgetary needs of that year.

At the time of establishment of the 2008 budget, an estimate of the revenue was made both for the amount expected to be collected in the course of the 2008 budget year as well as of the amount which was expected to be carried over from the budget year 2007 into 2008. This estimate was taken into consideration when the Budgetary Authority adopted the 2008 budget's appropriations. Specifically:

- Revenue from the conformity clearance claw-backs and from irregularities was estimated at M€ 500.0 and M€ 80.0 correspondingly while the receipts from the milk levy were estimated at M€ 219.0. Thus, the total amount of assigned revenue expected to be collected in the course of the 2008 budget year was estimated at M€ 799.0.
- The amount of assigned revenue expected to be carried over from the budget year 2007 into 2008 was estimated at M€ 1 138.0.

The total amount of M€ 1 937.0 was taken into consideration by reducing the appropriations requested for the operational funds for producer organisations in the fruits and vegetables sector by M€ 467.0 and for the single payment scheme by M€ 1 470.0. After taking these amounts, the Budgetary Authority eventually granted appropriations amounting to M€ 105.0 and M€ 27 220.0 correspondingly for these schemes.

However, the assigned revenue actually carried over from 2007 into 2008, amounted to M€ 1 159.5 and has been entirely used in financing expenditure of the 2008 budget year in accordance with article 10 of the Financial Regulation. This amount covered expenditure of M€ 362.7 for the operational funds for producer organisations and of M€ 796.9 for direct aids of which an amount of M€ 757.4 for the single payment scheme and of M€ 39.5 for other direct aids (NB: For details please see Table IV at the end of this section).

As far as the assigned revenue collected in 2008, the Table III at the end of this section shows that this revenue amounted to M€ 1 561.6 and it originated from:

- The corrections of the conformity clearance procedure which amounted to approximately M€ 984.6.
- The receipts from irregularities which amounted to approximately M€ 356.1.
- The milk levy collections which amounted to approximately M€ 220.9.

A part of the assigned revenue collected in 2008 was used in order to cover expenditure amounting to M€ 87.5 incurred within the year for market measures of which an amount of M€ 61.9 for the operational funds for producer organisations, of M€ 2.4 for promotion measures and of M€ 22.5 for export refunds for pig-meat. The balance of the assigned revenue collected in 2008 amounting to M€ 1 474.1 was automatically carried over into the 2009 budget year in order to finance budgetary needs of that year.

B.3.4.2 Assigned revenue concerning the temporary restructuring amounts in the sugar sector

The temporary restructuring amounts in the sugar sector, as set out in article 11 of Council Regulation N° 320/2006, are treated as assigned revenue intended to finance the sugar restructuring aid and other aids foreseen in the Sugar Restructuring Fund. For each marketing year, starting with 2006/07 up to 2008/09, these amounts relate to the sugar, insulin syrup and isoglucose quantitative quotas held by operators in each Member State and they are to be paid by the Member States into the Fund in two instalments, the deadlines of which are 31 March and 30 November respectively for each year. At the time of establishment of the 2008 budget, the estimate of this revenue expected to be transferred to the EU budget within the year amounted to M€ 2 374.0. At the same time, an amount of M€ 530.0 was expected to be carried over from the budget year 2007 into 2008.

In November 2007, Member States paid the second instalment of the temporary restructuring amounts due for the abandonment of the 2006/07 sugar quotas amounting to approximately M€ 858.1. Furthermore, Member States also paid the first instalment of the temporary restructuring amounts due for the abandonment of the 2007/08 sugar quotas amounting to approximately M€ 1 734.7. Therefore, assigned revenue of M€ 2 592.9 in the form of temporary restructuring amounts was transferred to the EU budget in 2008 (NB: please see Table III at the end of this section for details)

Finally, contrary to the initially estimated amount of M€ 530.0, the assigned revenue eventually carried over from 2007 into 2008 amounted to M€ 735.8.

At this point in time, after the aid payments made to the beneficiaries of the sugar restructuring fund, the temporary restructuring amounts present a balance of M€ 2 044.6 which will be carried forward into 2009 (NB: for details please see point 4.3 and Table III at the end of this section).

B.3.4.3 Sugar Restructuring Fund

In the course of the 2008 budget year, Member States made total payments for aids to the restructured sugar industry, for diversification aids as well as for aids to sugar refining which amounted to approximately M€ 1 284.0. These aids were paid from the aforementioned revenue originating from the temporary restructuring amounts in the sugar sector. Specifically, as regards the payment of these aids, approximately an amount of M€ 735.8 was funded by the assigned revenue carried over from 2007 while the balance amounting to M€ 548.3 was paid from the assigned revenue transferred to the EU budget in 2008 (NB: for details please see point 4.2 above and Tables II, III and IV at the end of this section).

Table I

EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF

ANALYSIS OF BUDGETARY EXECUTION - 2008 BUDGET YEAR

Commitment Appropriations

In EUROS

F P H	T	C	A	I	HEADING	ADOPTED BUDGET	AMENDING	EXECUTION 2008	DIFF EXE. -	DIFF EXE. - AB n°	% EXE /	% EXE /
						2008 (3)	BUDGET 3/2008 (2)	(10/2008 - Final)	ADOPTED BUDGET	3/2008	ADOPTED BUDGET	AMENDING BUDGET 3/2008
						(0)	(1)	(2)	(3) = (2) - (0)	(4) = (2) - (1)	(5) = (2) / (0)	(6) = (2) / (1)
05 AGRICULTURE AND RURAL DEVELOPMENT						40.562.340.000	40.562.340.000	41.721.694.262	1.159.354.262	1.159.354.262	102,9%	102,9%
05 01 ADMINISTRATIVE EXPENDITURE OF AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA						9.019.000	9.019.000	7.797.871	-1.221.129	-1.221.129	86,5%	86,5%
2	05	01	04		Support expenditure	9.019.000	9.019.000	7.797.871	-1.221.129	-1.221.129	86,5%	86,5%
2	05	01	04	01	European Agriculture Guarantee Fund (EAGF) — Non-operational technical assistance	9.019.000	9.019.000	7.797.871	-1.221.129	-1.221.129	86,5%	86,5%
2	05	01	04	07	Pilot project - Conduct a feasibility study on introducing a security fund in the fruit and vegetables sector — Expenditure on administrative management	0	0	0	0	0	-	-
05 02 INTERVENTIONS IN AGRICULTURAL MARKETS						4.032.371.000	4.032.371.000	4.159.304.747	126.933.747	126.933.747	103,1%	103,1%
2	05	02	01		Cereals	-9.000.000	-9.000.000	-51.295.700	-42.295.700	-42.295.700	570,0%	570,0%
2	05	02	01	01	Export refunds for cereals	17.000.000	17.000.000	9.700.764	-7.299.236	-7.299.236	57,1%	57,1%
2	05	02	01	02	Intervention storage of cereals	-88.000.000	-88.000.000	-100.728.187	-12.728.187	-12.728.187	114,5%	114,5%
2	05	02	01	03	Intervention for starch	62.000.000	62.000.000	39.728.267	-22.271.733	-22.271.733	64,1%	64,1%
2	05	02	01	99	Other measures (cereals)	0	0	3.456	3.456	3.456	-	-
2	05	02	02		Rice	0	0	0	0	0	-	-
2	05	02	02	01	Export refunds for rice	0	0	0	0	0	-	-
2	05	02	02	02	Intervention storage of rice	0	0	0	0	0	-	-
2	05	02	02	99	Other measures (rice)	0	0	0	0	0	-	-
2	05	02	03		Refunds on non-Annex I products	150.000.000	150.000.000	118.120.753	-31.879.247	-31.879.247	78,7%	78,7%
2	05	02	03	00	Refunds on non-Annex I products	150.000.000	150.000.000	118.120.753	-31.879.247	-31.879.247	78,7%	78,7%
2	05	02	04		Food programmes	307.000.000	307.000.000	345.046.663	38.046.663	38.046.663	112,4%	112,4%
2	05	02	04	01	Programmes for deprived persons	307.000.000	307.000.000	344.416.921	37.416.921	37.416.921	112,2%	112,2%
2	05	02	04	02	Food aid	0	0	629.742	629.742	629.742	-	-
2	05	02	04	99	Others measures (food programmes)	0	0	0	0	0	-	-
2	05	02	05		Sugar	576.000.000	576.000.000	475.556.229	-100.443.771	-100.443.771	82,6%	82,6%
2	05	02	05	01	Export refunds for sugar and isoglucose	719.000.000	719.000.000	501.338.533	-217.661.467	-217.661.467	69,7%	69,7%
2	05	02	05	03	Production refunds for sugar used in the chemical industry	0	0	419.424	419.424	419.424	-	-
2	05	02	05	08	Storage measures for sugar	-143.000.000	-143.000.000	-26.747.374	116.252.626	116.252.626	18,7%	18,7%
2	05	02	05	99	Other measures (sugar)	0	0	545.646	545.646	545.646	-	-
2	05	02	06		Olive oil	48.000.000	48.000.000	45.145.442	-2.854.558	-2.854.558	94,1%	94,1%
2	05	02	06	03	Storage measures for olive oil	0	0	0	0	0	-	-
2	05	02	06	05	Quality improvement measures	48.000.000	48.000.000	45.059.020	-2.940.980	-2.940.980	93,9%	93,9%
2	05	02	06	99	Other measures (olive oil)	0	0	86.422	86.422	86.422	-	-
2	05	02	07		Textile plants	21.000.000	21.000.000	20.990.050	-9.950	-9.950	100,0%	100,0%
2	05	02	07	01	Aid for fibre flax and hemp	21.000.000	21.000.000	20.990.050	-9.950	-9.950	100,0%	100,0%
2	05	02	07	02	Aid for cotton	0	0	0	0	0	-	-

Commitment Appropriations

In EUROS

F P H	T	C	A	I	HEADING	ADOPTED BUDGET	AMENDING	EXECUTION 2008	DIFF EXE. -	DIFF EXE. - AB n°	% EXE /	% EXE /
						2008 (3)	BUDGET 3/2008 (2)	(10/2008 - Final)	ADOPTED BUDGET	3/2008	ADOPTED BUDGET	AMENDING BUDGET 3/2008
						(0)	(1)	(2)	(3) = (2) - (0)	(4) = (2) - (1)	(5) = (2) / (0)	(6) = (2) / (1)
(1)												
2	05	02	08		Fruits and vegetables	728.000.000	728.000.000	1.153.035.406	425.035.406	425.035.406	158,4%	158,4%
2	05	02	08	01	Export refunds for fruits and vegetables	13.000.000	13.000.000	18.595.117	5.595.117	5.595.117	143,0%	143,0%
2	05	02	08	02	Compensation for withdrawals and buying in	24.000.000	24.000.000	14.546.393	-9.453.607	-9.453.607	60,6%	60,6%
2	05	02	08	03	Operational funds for producer organisations (*) (**) (***) (4)	105.000.000	105.000.000	581.639.058	476.639.058	476.639.058	553,9%	553,9%
2	05	02	08	06	Production aid for processed tomato products	242.000.000	242.000.000	229.566.451	-12.433.549	-12.433.549	94,9%	94,9%
2	05	02	08	07	Production aid for fruit-based products	79.000.000	79.000.000	71.206.465	-7.793.535	-7.793.535	90,1%	90,1%
2	05	02	08	08	Intervention for dried grapes and figs	1.000.000	1.000.000	92.906	-907.094	-907.094	9,3%	9,3%
2	05	02	08	09	Compensation to encourage processing of citrus fruits	228.000.000	228.000.000	196.894.128	-31.105.872	-31.105.872	86,4%	86,4%
2	05	02	08	10	Free distribution of fruits and vegetables	6.000.000	6.000.000	2.394.629	-3.605.371	-3.605.371	39,9%	39,9%
2	05	02	08	11	Aid to producer groups for preliminary recognition	30.000.000	30.000.000	37.333.908	7.333.908	7.333.908	124,4%	124,4%
2	05	02	08	99	Other measures (fruits and vegetables) (*) (***) (5)	0	0	766.350	766.350	766.350	-	-
2	05	02	09		Products of the wine-growing sector	1.412.000.000	1.412.000.000	1.170.002.362	-241.997.638	-241.997.638	82,9%	82,9%
2	05	02	09	01	Export refunds for products of the wine-growing sector	17.000.000	17.000.000	14.538.255	-2.461.745	-2.461.745	85,5%	85,5%
2	05	02	09	02	Storage of wine and grape must	87.000.000	87.000.000	73.821.269	-13.178.731	-13.178.731	84,9%	84,9%
2	05	02	09	03	Distillation of wine	391.000.000	391.000.000	241.646.053	-149.353.947	-149.353.947	61,8%	61,8%
2	05	02	09	04	Storage measures for alcohol	135.000.000	135.000.000	128.327.316	-6.672.684	-6.672.684	95,1%	95,1%
2	05	02	09	05	Aid for the use of must	184.000.000	184.000.000	164.206.407	-19.793.593	-19.793.593	89,2%	89,2%
2	05	02	09	06	Permanent abandonment premiums for areas under vines	88.000.000	88.000.000	97.677.874	9.677.874	9.677.874	111,0%	111,0%
2	05	02	09	07	Restructuring and conversion of vineyards	510.000.000	510.000.000	447.835.254	-62.164.746	-62.164.746	87,8%	87,8%
2	05	02	09	99	Other measures (wine-growing sector)	0	0	1.949.934	1.949.934	1.949.934	-	-
2	05	02	10		Promotion	50.371.000	50.371.000	53.185.130	2.814.130	2.814.130	105,6%	105,6%
2	05	02	10	01	Promotion measures -Payments by Member States (*) (***) (6)	45.000.000	45.000.000	49.431.246	4.431.246	4.431.246	109,8%	109,8%
2	05	02	10	02	Promotion measures - Direct payments by the European Community	5.371.000	5.371.000	3.753.884	-1.617.116	-1.617.116	69,9%	69,9%
2	05	02	10	99	Other measures (promotion)	0	0	0	0	0	-	-
2	05	02	11		Other plant products/measures	372.000.000	372.000.000	375.423.007	3.423.007	3.423.007	100,9%	100,9%
2	05	02	11	01	Dried fodder	145.000.000	145.000.000	136.072.999	-8.927.001	-8.927.001	93,8%	93,8%
2	05	02	11	04	POSEI (excluding direct aids and FISH 11 02 03)	220.000.000	220.000.000	232.679.194	12.679.194	12.679.194	105,8%	105,8%
2	05	02	11	05	Community fund for tobacco (excluding SANCO 17 03 02)	7.000.000	7.000.000	6.280.120	-719.880	-719.880	89,7%	89,7%
2	05	02	11	99	Other measures (other plant products/measures)	0	0	390.694	390.694	390.694	-	-
2	05	02	12		Milk and Milk products	167.000.000	167.000.000	147.994.306	-19.005.694	-19.005.694	88,6%	88,6%
2	05	02	12	01	Refunds for milk and milk products	27.000.000	27.000.000	28.831.610	1.831.610	1.831.610	106,8%	106,8%
2	05	02	12	02	Intervention storage of skimmed-milk powder	0	0	0	0	0	-	-
2	05	02	12	03	Aid for disposal of skimmed milk	0	0	4.689.663	4.689.663	4.689.663	-	-
2	05	02	12	04	Intervention storage of butter and cream	19.000.000	19.000.000	13.007.356	-5.992.644	-5.992.644	68,5%	68,5%
2	05	02	12	05	Other measures relating to butterfat	29.000.000	29.000.000	19.065.730	-9.934.270	-9.934.270	65,7%	65,7%
2	05	02	12	06	Intervention storage of cheese	24.000.000	24.000.000	20.884.023	-3.115.977	-3.115.977	87,0%	87,0%
2	05	02	12	08	School milk	67.000.000	67.000.000	61.511.402	-5.488.598	-5.488.598	91,8%	91,8%
2	05	02	12	99	Other measures (milk and milk products)	1.000.000	1.000.000	4.522	-995.478	-995.478	0,5%	0,5%
2	05	02	13		Beef and Veal	61.000.000	61.000.000	47.226.779	-13.773.221	-13.773.221	77,4%	77,4%
2	05	02	13	01	Refunds for beef and veal	28.000.000	28.000.000	23.100.754	-4.899.246	-4.899.246	82,5%	82,5%
2	05	02	13	02	Intervention storage of beef and veal	0	0	-1.742	-1.742	-1.742	-	-
2	05	02	13	03	Exceptional support measures	24.000.000	24.000.000	14.077.341	-9.922.659	-9.922.659	58,7%	58,7%
2	05	02	13	04	Refunds for live animals	9.000.000	9.000.000	10.046.191	1.046.191	1.046.191	111,6%	111,6%
2	05	02	13	99	Other measures (beef and veal)	0	0	4.234	4.234	4.234	-	-

Commitment Appropriations

In EUROS

F P H	T	C	A	I	HEADING	ADOPTED BUDGET	AMENDING	EXECUTION 2008	DIFF EXE. -	DIFF EXE. - AB n°	% EXE /	% EXE /
						2008 (3)	BUDGET 3/2008 (2)	(10/2008 - Final)	ADOPTED BUDGET	3/2008	ADOPTED BUDGET	AMENDING BUDGET 3/2008
						(0)	(1)	(2)	(3) = (2) - (0)	(4) = (2) - (1)	(5) = (2) / (0)	(6) = (2) / (1)
(1)												
2	05	02	14		Sheepmeat and goatmeat	0	0	0	0	0	-	-
2	05	02	14	01	Intervention in the form of storage of sheepmeat and goatmeat	0	0	0	0	0	-	-
2	05	02	14	99	Other measures (sheepmeat and goatmeat)	0	0	0	0	0	-	-
2	05	02	15		Pigmeat, eggs & poultry, bee-keeping & other animal products	149.000.000	149.000.000	258.874.321	109.874.321	109.874.321	173,7%	173,7%
2	05	02	15	01	Refunds for pigmeat (*) (***) (7)	20.000.000	20.000.000	99.042.920	79.042.920	79.042.920	495,2%	495,2%
2	05	02	15	02	Intervention for pigmeat	0	0	37.007.032	37.007.032	37.007.032	-	-
2	05	02	15	03	Exceptional market-support measures for pigmeat	0	0	0	0	0	-	-
2	05	02	15	04	Refunds for eggs	6.000.000	6.000.000	4.341.285	-1.658.715	-1.658.715	72,4%	72,4%
2	05	02	15	05	Refunds for poultrymeat	99.000.000	99.000.000	97.161.649	-1.838.351	-1.838.351	98,1%	98,1%
2	05	02	15	06	Specific aid for bee-keeping	24.000.000	24.000.000	21.324.415	-2.675.585	-2.675.585	88,9%	88,9%
2	05	02	15	07	Exceptional market-support measures for the poultrymeat and eggs sector	0	0	-2.980	-2.980	-2.980	-	-
2	05	02	15	99	Other measures (pigmeat, poultry, eggs, bee-keeping & other animal products)	0	0	0	0	0	-	-
05 03 DIRECT AIDS						36.832.000.000	36.832.000.000	37.568.576.803	736.576.803	736.576.803	102,0%	102,0%
2	05	03	01		Decoupled direct aids	30.494.000.000	30.494.000.000	31.414.469.343	920.469.343	920.469.343	103,0%	103,0%
2	05	03	01	01	SPS (Single Payment Scheme) (*) (**) (8)	27.220.000.000	27.220.000.000	28.233.837.152	1.013.837.152	1.013.837.152	103,7%	103,7%
2	05	03	01	02	SAPS (Single Area Payment Scheme)	3.065.000.000	3.065.000.000	2.974.386.847	-90.613.153	-90.613.153	97,0%	97,0%
2	05	03	01	03	Separate sugar payment	209.000.000	209.000.000	206.245.345	-2.754.655	-2.754.655	98,7%	98,7%
2	05	03	02		Other direct aids	5.775.000.000	5.775.000.000	5.620.407.710	-154.592.290	-154.592.290	97,3%	97,3%
2	05	03	02	01	Crops area payments	1.450.000.000	1.450.000.000	1.432.235.732	-17.764.268	-17.764.268	98,8%	98,8%
2	05	03	02	04	Supplementary aid for durum wheat: traditional production zones	54.000.000	54.000.000	46.104.708	-7.895.292	-7.895.292	85,4%	85,4%
2	05	03	02	05	Production aid for seeds	25.000.000	25.000.000	20.044.210	-4.955.790	-4.955.790	80,2%	80,2%
2	05	03	02	06	Suckler-cow premiums	1.160.000.000	1.160.000.000	1.153.842.216	-6.157.784	-6.157.784	99,5%	99,5%
2	05	03	02	07	Additional suckler-cow premium	53.000.000	53.000.000	51.776.981	-1.223.019	-1.223.019	97,7%	97,7%
2	05	03	02	08	Beef special premium	95.000.000	95.000.000	90.499.730	-4.500.270	-4.500.270	95,3%	95,3%
2	05	03	02	09	Beef slaughter premium - Calves	126.000.000	126.000.000	121.005.377	-4.994.623	-4.994.623	96,0%	96,0%
2	05	03	02	10	Beef slaughter premium - Adults	225.000.000	225.000.000	224.139.751	-860.249	-860.249	99,6%	99,6%
2	05	03	02	13	Sheep and goat premium	257.000.000	257.000.000	239.900.222	-17.099.778	-17.099.778	93,3%	93,3%
2	05	03	02	14	Sheep and goat supplementary premium	78.000.000	78.000.000	74.150.843	-3.849.157	-3.849.157	95,1%	95,1%
2	05	03	02	16	Dairy premium	0	0	188.874	188.874	188.874	-	-
2	05	03	02	17	Additional payments for milk producers	0	0	55.290	55.290	55.290	-	-
2	05	03	02	18	Payments to starch potato producers	111.000.000	111.000.000	103.507.170	-7.492.830	-7.492.830	93,2%	93,2%
2	05	03	02	19	Area aid for rice	171.000.000	171.000.000	168.102.286	-2.897.714	-2.897.714	98,3%	98,3%
2	05	03	02	21	Aid for olive groves	98.000.000	98.000.000	99.410.300	1.410.300	1.410.300	101,4%	101,4%
2	05	03	02	22	Tobacco premium	293.000.000	293.000.000	301.422.652	8.422.652	8.422.652	102,9%	102,9%
2	05	03	02	23	Hops area aid	2.500.000	2.500.000	2.466.755	-33.245	-33.245	98,7%	98,7%
2	05	03	02	24	Specific quality premium for durum wheat	89.000.000	89.000.000	79.190.848	-9.809.152	-9.809.152	89,0%	89,0%
2	05	03	02	25	Protein crop premium	53.000.000	53.000.000	42.558.811	-10.441.189	-10.441.189	80,3%	80,3%
2	05	03	02	26	Area payments for nuts	92.000.000	92.000.000	86.493.853	-5.506.147	-5.506.147	94,0%	94,0%
2	05	03	02	27	Aid for energy crops	86.000.000	86.000.000	72.110.925	-13.889.075	-13.889.075	83,8%	83,8%
2	05	03	02	28	Aid for silkworms	500.000	500.000	547.879	47.879	47.879	109,6%	109,6%
2	05	03	02	29	Area aid for dried grapes	113.000.000	113.000.000	111.927.670	-1.072.330	-1.072.330	99,1%	99,1%
2	05	03	02	36	Payments for specific types of farming and quality production	435.000.000	435.000.000	422.876.435	-12.123.565	-12.123.565	97,2%	97,2%
2	05	03	02	39	Additional amount for sugar beet and cane producers	30.000.000	30.000.000	25.157.249	-4.842.751	-4.842.751	83,9%	83,9%
2	05	03	02	40	Area aid for cotton	260.000.000	260.000.000	247.547.650	-12.452.350	-12.452.350	95,2%	95,2%
2	05	03	02	50	POSEI - Community support programmes	377.000.000	377.000.000	372.255.721	-4.744.279	-4.744.279	98,7%	98,7%
2	05	03	02	51	POSEI - Other direct aids and earlier regimes	22.000.000	22.000.000	21.191.445	-808.555	-808.555	96,3%	96,3%
2	05	03	02	52	POSEI - Aegean Islands	19.000.000	19.000.000	16.791.929	-2.208.071	-2.208.071	88,4%	88,4%
2	05	03	02	99	Other (direct aids) (*) (**) (8)	0	0	-7.095.803	-7.095.803	-7.095.803	-	-

Commitment Appropriations

In EUROS

F P H	T	C	A	I	HEADING	ADOPTED BUDGET	AMENDING	EXECUTION 2008	DIFF EXE. -	DIFF EXE. - AB n°	% EXE /	% EXE /
						2008 (3)	BUDGET 3/2008 (2)	(10/2008 - Final)	ADOPTED BUDGET	3/2008	ADOPTED BUDGET	AMENDING BUDGET 3/2008
						(0)	(1)	(2)	(3) = (2) - (0)	(4) = (2) - (1)	(5) = (2) / (0)	(6) = (2) / (1)
(1)												
2	05	03	03		Additional amounts of aid	563.000.000	563.000.000	533.699.749	-29.300.251	-29.300.251	94,8%	94,8%
2	05	03	03	00	Additional amounts of aid	563.000.000	563.000.000	533.699.749	-29.300.251	-29.300.251	94,8%	94,8%
05 04 RURAL DEVELOPMENT						0,00	0,00	-14.051.993	-14.051.993	-14.051.993	-	-
2	05	04	01		Rural development financed by the EAGGF-Guarantee Section — Programming period 2000 - 2006	0	0	-14.051.993	-14.051.993	-14.051.993	-	-
2	05	04	01	14	Rural development financed by the EAGGF-Guarantee Section — Programming period 2000 - 2006	0	0	-14.051.993	-14.051.993	-14.051.993	-	-
2	05	04	03		Other measures	0	0	0	0	0	-	-
2	05	04	03	02	Plant and animal genetic resources — Completion of earlier measures	0	0	0	0	0	-	-
2	05	04	04		Transitional Instrument for the financing of RD by the EAGGF Guarantee Section for the new Member States - Completion of programmes (2004 to 2006)	0	0	0	0	0	-	-
2	05	04	04		Transitional Instrument for the financing of RD by the EAGGF Guarantee Section for the new Member States - Completion of programmes (2004 to 2006)	0	0	0	0	0	-	-
05 07 AUDIT OF AGRICULTURAL EXPENDITURE						-342.500.000	-342.500.000	-29.302.236	313.197.764	313.197.764	8,6%	8,6%
2	05	07	01		Control of agricultural expenditure	-363.500.000	-363.500.000	-29.516.802	333.983.198	333.983.198	8,1%	8,1%
2	05	07	01	02	Monitoring and preventive measures, Direct payments by the EC	6.500.000	6.500.000	6.493.733	-6.267	-6.267	99,9%	99,9%
2	05	07	01	06	Accounting clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	-370.000.000	-370.000.000	-39.286.229	330.713.771	330.713.771	10,6%	10,6%
2	05	07	01	07	Conformity clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	0	0	3.275.694	3.275.694	3.275.694	-	-
2	05	07	02		Settlement of disputes	21.000.000	21.000.000	214.565	-20.785.435	-20.785.435	1,0%	1,0%
2	05	07	02	00	Settlement of disputes	21.000.000	21.000.000	214.565	-20.785.435	-20.785.435	1,0%	1,0%
05 08 POLICY STRATEGY AND COORDINATION OF 'AGRICULTURE AND RURAL DEVELOPMENT' POLICY AREA						31.450.000	31.450.000	29.369.070	-2.080.930	-2.080.930	93,4%	93,4%
2	05	08	01		Farm Accountancy Data Network (FADN)	14.000.000	14.000.000	12.680.950	-1.319.050	-1.319.050	90,6%	90,6%
2	05	08	01	00	Farm Accountancy Data Network (FADN)	14.000.000	14.000.000	12.680.950	-1.319.050	-1.319.050	90,6%	90,6%
2	05	08	02		Surveys on the structure of agricultural holdings	8.550.000	8.550.000	8.395.175	-154.825	-154.825	98,2%	98,2%
2	05	08	02	00	Surveys on the structure of agricultural holdings	8.550.000	8.550.000	8.395.175	-154.825	-154.825	98,2%	98,2%
2	05	08	03		Restructuring of systems for agricultural surveys	1.900.000	1.900.000	1.899.288	-712	-712	100,0%	100,0%
2	05	08	03	00	Restructuring of systems for agricultural surveys	1.900.000	1.900.000	1.899.288	-712	-712	100,0%	100,0%
2	05	08	06		Enhancing public awareness of the CAP	7.000.000	7.000.000	6.393.656	-606.344	-606.344	91,3%	91,3%
2	05	08	06	00	Enhancing public awareness of the CAP	7.000.000	7.000.000	6.393.656	-606.344	-606.344	91,3%	91,3%

Commitment Appropriations

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F P H	T	C	A	I	HEADING	ADOPTED BUDGET	AMENDING	EXECUTION 2008	DIFF EXE. -	DIFF EXE. - AB n°	% EXE /	% EXE /
						2008 (3)	BUDGET 3/2008 (2)	(10/2008 - Final)	ADOPTED BUDGET	3/2008	ADOPTED BUDGET	AMENDING BUDGET 3/2008
						(0)	(1)	(2)	(3) = (2) - (0)	(4) = (2) - (1)	(5) = (2) / (0)	(6) = (2) / (1)
(1)												
2	05	08	08		External study on the impact of Directive 2000/36/EC	0	0	0	0	0	-	-
2	05	08	08	00	External study on the impact of Directive 2000/36/EC	0	0	0	0	0	-	-
2	05	08	09		European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	0	0	0	0	0	-	-
2	05	08	09	00	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	0	0	0	0	0	-	-
11	FISHERIES AND MARITIME AFFAIRS					32.500.000	52.328.768	51.751.745	19.251.745	19.251.745	159,2%	98,9%
11	02	FISHERIES MARKETS				32.500.000	52.328.768	51.751.745	19.251.745	19.251.745	159,2%	98,9%
2	11	02	01		Intervention in fishery products	15.500.000	15.500.000	14.923.732	-576.268	-576.268	96,3%	96,3%
2	11	02	01	01	Intervention in fishery products - New measures	15.500.000	15.500.000	14.923.732	-576.268	-576.268	96,3%	96,3%
2	11	02	03		Fisheries programme for the outermost regions	17.000.000	36.828.768	36.828.013	19.828.013	19.828.013	216,6%	100,0%
2	11	02	03	01	Fisheries programme for the outermost regions — New measures (2)	17.000.000	36.828.768	36.828.013	19.828.013	19.828.013	216,6%	100,0%
17	VETERINARY EXPENDITURE					281.650.000	411.650.000	407.751.047	126.101.047	-3.898.953	144,8%	99,1%
17	01	ADMINISTRATIVE EXPENDITURE of VETERINARY COSTS				2.400.000	2.400.000	1.951.478	-448.522	-448.522	81,3%	81,3%
2	17	01	04		Support expenditure for operations of 'Health and consumer protection' Policy Area	2.400.000	2.400.000	1.951.478	-448.522	-448.522	81,3%	81,3%
2	17	01	04	01	Plant-health measures. Expenditure on administrative management	300.000	300.000	0	-300.000	-300.000	0,0%	0,0%
2	17	01	04	04	Pilot study: risk financing model for livestock epidemics. Exp. on Ad.manag.	0	0	0	0	0	-	-
2	17	01	04	05	Feed and food safety and related activities. Expenditure on Admin.manaq.	1.100.000	1.100.000	951.478	-148.522	-148.522	86,5%	86,5%
2	17	01	04	06	Pilot project: improved methods for animal friendly production	1.000.000	1.000.000	1.000.000	0	0	100,0%	100,0%
17	03	PUBLIC HEALTH				14.250.000	14.250.000	16.840.000	2.590.000	2.590.000	118,2%	118,2%
2	17	03	02		Community tobacco fund — Direct payments by the European Union	14.250.000	14.250.000	16.840.000	2.590.000	2.590.000	118,2%	118,2%
2	17	03	02	00	Community tobacco fund — Direct payments by the European Union	14.250.000	14.250.000	16.840.000	2.590.000	2.590.000	118,2%	118,2%
17	04	FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE & PLANT HEALTH				265.000.000	395.000.000	388.959.569	123.959.569	-6.040.431	146,8%	98,5%
2	17	04	01		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	192.000.000	192.000.000	184.452.357	-7.547.643	-7.547.643	96,1%	96,1%
2	17	04	01	01	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	192.000.000	192.000.000	184.452.357	-7.547.643	-7.547.643	96,1%	96,1%
2	17	04	02		Other measures in the veterinary, animal welfare and public-health field	17.000.000	17.000.000	13.596.945	-3.403.055	-3.403.055	80,0%	80,0%
2	17	04	02	01	Other measures in the veterinary, animal welfare and public-health field — New measures	17.000.000	17.000.000	13.596.945	-3.403.055	-3.403.055	80,0%	80,0%

Commitment Appropriations

In EUROS

F P H	T	C	A	I	HEADING	ADOPTED BUDGET	AMENDING	EXECUTION 2008	DIFF EXE. -	DIFF EXE. - AB n°	% EXE /	% EXE /
						2008 (3)	BUDGET 3/2008 (2)	(10/2008 - Final)	ADOPTED BUDGET	3/2008	ADOPTED BUDGET	AMENDING BUDGET 3/2008
						(0)	(1)	(2)	(3) = (2) - (0)	(4) = (2) - (1)	(5) = (2) / (0)	(6) = (2) / (1)
(1)												
2	17	04	03		Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health	34.000.000	164.000.000	163.985.729	129.985.729	-14.271	482,3%	100,0%
2	17	04	03	01	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health — New measures	30.000.000	160.000.000	159.985.729	129.985.729	-14.271	533,3%	100,0%
2	17	04	03	03	Preparatory action - Control posts (resting points) in relation to transport of animals	4.000.000	4.000.000	4.000.000	0	0	100,0%	100,0%
2	17	04	04		Plant-health measures	2.000.000	2.000.000	5.902.670	3.902.670	3.902.670	295,1%	295,1%
2	17	04	04	01	Plant-health measures — New measures	2.000.000	2.000.000	5.902.670	3.902.670	3.902.670	295,1%	295,1%
2	17	04	05		Community Plant Variety Office	0	0	0	0	0	-	-
2	17	04	05	01	Community Plant Variety Office - Subsidy under Titles 1 and 2	0	0	0	0	0	-	-
2	17	04	05	02	Community Plant Variety Office - Subsidy under Title 3	0	0	0	0	0	-	-
2	17	04	07		Feed and food safety and related activities	20.000.000	20.000.000	21.021.867	1.021.867	1.021.867	105,1%	105,1%
2	17	04	07	01	Feed and food safety and related activities — New measures	20.000.000	20.000.000	21.021.867	1.021.867	1.021.867	105,1%	105,1%
(*) EAGF 2008 EXPENDITURE funded by initial budget appropriations - Fund Source C1						40.876.490.000	41.026.318.768	40.934.189.788	57.699.788	-92.128.980	100,1%	99,8%
(**) EAGF 2008 EXPENDITURE funded by assigned revenue carried over from 2007 - Fund Source C5						1.159.540.265	1.159.540.265	1.159.540.265	-	-	100,0%	-
(***) EAGF 2008 EXPENDITURE funded by assigned revenue collected in 2008 - Fund Source C4						1.561.605.099	1.561.605.099	87.467.000	-	-	5,6%	-
TOTAL EAGF 2008 EXPENDITURE						43.597.635.364	43.747.464.132	42.181.197.053	-	-	-	-

SUGAR RESTRUCTURING FUND												
2	05	02	16		Sugar Restructuring Fund	0	0	1.284.099.717	-	-	-	-
2	05	02	16	01	Sugar Restructuring Fund (**) (***) (9)	0	0	1.284.099.717	-	-	-	-
2	05	02	16	02	Clearance with regard to the Sugar Restructuring Fund	0	0	0	-	-	-	-
(**) EAGF 2008 EXPENDITURE funded by assigned revenue carried over from 2007 - Fund Source C5						735.779.199	735.779.199	735.779.199	-	-	100,0%	-
(***) EAGF 2008 EXPENDITURE funded by assigned revenue collected in 2008 - Fund Source C4						2.592.884.443	2.592.884.443	548.320.518	-	-	21,1%	-
TOTAL 2008 EXPENDITURE						46.926.299.006	47.076.127.774	43.465.296.770	-	-	-	-

(1) FPH = Financial Perspectives Heading / T = Title / C = Chapter / A = Article / I = Item

(2) For EAGF, the Amending Budget n° 3/2008 concerns only item 17 04 03 01 : Commitment appropriations were increased by 130 M€.

For ITEM 11 02 03 01 : Commitments appropriations were increased by 19.828.768 € after a budgetary transfer

(3) 0 = p.m.

(4), (5), (6), (7), (8), (9) : For details, see ANNEX II : 'MEASURES FINANCED BY DIFFERENT TYPES OF APPROPRIATIONS'

(*) EAGF 2008 EXPENDITURE funded by initial budget appropriations - Fund Source C1

(**) EAGF 2008 EXPENDITURE funded by assigned revenue carried over from 2007 - Fund Source C5

(***) EAGF 2008 EXPENDITURE funded by assigned revenue collected in 2008 - Fund Source C4

Table II

EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF

ANALYSIS OF BUDGETARY EXECUTION - 2008 BUDGET YEAR

MEASURES FINANCED BY DIFFERENT TYPES OF APPROPRIATIONS

A / EAGF

In EUROS

ITEM	HEADING	Available credits appropriations	EXECUTION
(4)	05 02 08 03 Operational funds for producer organisations (*)	529.515.225	581.639.058
	05 02 08 03 Expenditure funded by initial budget appropriations - Fund source C1	105.000.000	157.123.833
	05 02 08 03 Expenditure funded by assigned revenue collected in 2008 - Fund source C4	61.850.000	61.850.000
	05 02 08 03 Expenditure funded by assigned revenue carried over from 2007 - Fund source C5	362.665.225	362.665.225
(5)	05 02 08 99 Other measures (Fruits and vegetables)	344.530.629	766.350
	05 02 08 99 Expenditure funded by initial budget appropriations - Fund source C1	0	-650
	05 02 08 99 Expenditure funded by assigned revenue collected in 2008 - Fund source C4	344.530.629	767.000
	05 02 08 99 Expenditure funded by assigned revenue carried over from 2007 - Fund source C5	0	0
(6)	05 02 10 01 Promotion measures -Payments by Member States (*)	47.400.000	49.431.246
	05 02 10 01 Expenditure funded by initial budget appropriations - Fund source C1	45.000.000	47.031.246
	05 02 10 01 Expenditure funded by assigned revenue collected in 2008 - Fund source C4	2.400.000	2.400.000
	05 02 10 01 Expenditure funded by assigned revenue carried over from 2007 - Fund source C5	0	0
(7)	05 02 15 01 Refunds for pigmeat (*)	42.450.000	99.042.920
	05 02 15 01 Expenditure funded by initial budget appropriations - Fund source C1	20.000.000	76.592.920
	05 02 15 01 Expenditure funded by assigned revenue collected in 2008 - Fund source C4	22.450.000	22.450.000
	05 02 15 01 Expenditure funded by assigned revenue carried over from 2007 - Fund source C5	0	0
(8)	05 03 01 01 SPS (Single Payment Scheme) (*)	27.977.424.738	28.233.837.152
	05 03 01 01 Expenditure funded by initial budget appropriations - Fund source C1	27.220.000.000	27.476.412.414
	05 03 01 01 Expenditure funded by assigned revenue collected in 2008 - Fund source C4	0	0
	05 03 01 01 Expenditure funded by assigned revenue carried over from 2007 - Fund source C5	757.424.738	757.424.738

(*) The difference between credits appropriations and execution was funded by transfers from other budget items

B / SUGAR RESTRUCTURING FUND

ITEM	HEADING	Available credits appropriations	EXECUTION
(9)	05 02 16 01 Sugar Restructuring Fund	3.328.663.642	1.284.099.717
	05 02 16 01 Expenditure funded by initial budget appropriations - Fund source C1	0	0
	05 02 16 01 Expenditure funded by assigned revenue collected in 2008 - Fund source C4	2.592.884.443	548.320.518
	05 02 16 01 Expenditure funded by assigned revenue carried over from 2007 - Fund source C5	735.779.199	735.779.199

Table III

EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF

ANALYSIS OF BUDGETARY EXECUTION - 2008 BUDGET YEAR

Assigned revenue - C.4

in EUROS

Assigned Revenue 2008						Utilisation of Assigned Revenue					Carriedforward to 2009		
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Line	Funds	Description	Amount			
				Budgetary Line	Amount					Detail		Total	Detail
					Detail	Total							
CHAPTER 67 : REVENUE CONCERNING EAGF													
6 7 0 1	IC4	Clearance of EAGF accounts – Assigned revenue	984.630.362,00	05 02 08 99	431.230.628,80		05 02 08 03	C4	Operational funds for producers organisations	61.850.000,00			
							05 02 08 99	C4	Other measures (Fruits and vegetables)	767.000,00			
							05 02 10 01	C4	Promotion measures - Payments by Member States	2.400.000,00			
							05 02 15 01	C4	Refunds for pigmeat	22.450.000,00			
							431.230.628,80			87.467.000,00		343.763.628,80	
				05 03 02 99	553.399.733,20								
6 7 0 2	IC4	EAGF Irregularities – Assigned revenue	356.066.899,56	05 03 02 99	356.066.899,56								
6 7 0 3	IC4	Superlevy from milk producers – Assigned revenue	220.907.837,22	05 03 02 99	220.907.837,22		05 03 02 99	C4	Other (Direct aids)	0,00			
							1.130.374.469,98			0,00		1.130.374.469,98	
6 7 0	IC4	Revenue concerning EAGF	1.561.605.098,78										
6 7	IC4	REVENUE CONCERNING EAGF TOTAL Chapter 67	1.561.605.098,78			1.561.605.098,78					87.467.000,00	1.474.138.098,78	
CHAPTER 68 : TEMPORARY RESTRUCTURING AMOUNTS													
6 8 0 1	IC4	Temporary restructuring amounts – Assigned revenue	2.592.884.443,35	05 02 16 00	2.592.884.443,35		05 02 16 00	C4	Sugar Restructuring Fund	548.320.518,36			
							2.592.884.443,35			548.320.518,36		2.044.563.924,99	
6 8 0 2		Irregularities concerning the temporary restructuring fund – Assigned revenue	0,00										
6 8 0 3		Clearance with regard to the temporary restructuring fund – Assigned revenue	0,00										
6 8 0	IC4	Temporary restructuring amounts	2.592.884.443,35										
6 8	IC4	TEMPORARY RESTRUCTURING AMOUNTS	2.592.884.443,35								548.320.518,36	2.044.563.924,99	
TOTAL			4.154.489.542,13				TOTAL			635.787.518,36	3.518.702.023,77		

Table IV

EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF

ANALYSIS OF BUDGETARY EXECUTION - 2008 BUDGET YEAR

Assigned revenue - C5

in EUROS

Assigned Revenue 2008						Utilisation of Assigned Revenue					
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Line	Funds	Description	Amount	
				Budgetary Line	Amount					Detail	Total
CHAPTER 67 : REVENUE CONCERNING EAGF											
6 7 0 1	IC5	Clearance of EAGF accounts – Assigned revenue	557.050.534,46	05 02 08 99	362.665.224,89		05 02 08 03	C5	Operational funds for producers organisations	362.665.224,89	
						362.665.224,89				362.665.224,89	
				05 03 02 99	194.385.309,57						
6 7 0 2	IC5	EAGF Irregularities – Assigned revenue	239.824.505,38	05 03 02 99	239.824.505,38		05 03 01 01	C5	SPS (Single Payment Scheme)	757.424.738,18	
6 7 0 3	IC5	Superlevy from milk producers – Assigned revenue	362.665.224,89	05 03 02 99	362.665.224,89		05 03 02 99	C5	Other (Direct aids)	39.450.301,66	
						796.875.039,84				796.875.039,84	
6 7 0	IC5	Revenue concerning EAGF	1.159.540.264,73								
6 7	IC5	REVENUE CONCERNING EAGF TOTAL Chapter 67	1.159.540.264,73			1.159.540.264,73					1.159.540.264,73
CHAPTER 68 : TEMPORARY RESTRUCTURING AMOUNTS											
6 8 0 1	IC5	Temporary restructuring amounts – Assigned revenue	735.779.198,70	05 02 16 00	735.779.198,70		05 02 16 00	C5	Sugar Restructuring Fund	735.779.198,70	
						735.779.198,70				735.779.198,70	
6 8 0 2		Irregularities concerning the temporary restructuring fund – Assigned revenue	0,00								
6 8 0 3		Clearance with regard to the temporary restructuring fund – Assigned revenue	0,00								
6 8 0	IC5	Temporary restructuring amounts	735.779.198,70								
6 8	IC5	TEMPORARY RESTRUCTURING AMOUNTS	735.779.198,70								735.779.198,70
TOTAL			1.895.319.463,43				TOTAL			1.895.319.463,43	

B.3.5 Rural development (MFF 2.0.2)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	12 932	1 361	370	1	0	34	14 698	14 632	100%	9 493	34
PA	11 382	3	0	- 1	0	7	11 391	10 529	92%	10 871	785
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	7 769	4 786	14 632	5 743		- 173		11 698	51%		

The implementation of commitments reached 99.8% of available appropriations, leaving unused M€ 17 mostly relating to *operational technical assistance* because of the difference between the initial request of appropriations, based on the available ceiling, and the requests actually received from the concerned units.

Following a carry over to 2009 of M€ 778 for the *European Agricultural Fund for Rural Development (EAFRD)* implementation of payment appropriations reached 99.3% leaving M€ 75 unused which mainly related to the *completion of previous programmes*. The under-implementation is due to payments being requested at the end of the year at a lower than forecasted level. Furthermore, the amount includes a recovery of M€ 14 which could not be used for any other budget lines and thus appears as under-execution. The carry over to 2009 mainly concerns payment claims for expenditure that under normal circumstances would have been incurred and declared by Member States during the period from 1 July to 15 October but were finally made and included in the Q4 declaration which is to be paid in 2009.

B.3.5.1 Adjustments

There were delays in the approval of European Agricultural Fund for Rural Development (EAFRD) and European Fisheries Fund (EFF) programmes in 2007. Several aspects of rural development programming burdened their approval procedure compared to that of the Cohesion programmes. Firstly, rural development programming goes down to the level of rural development measures, with quite detailed information required, for example on environmental aspects. Secondly, each programme is submitted for approval to the Rural Development Committee prior to Commission approval. Thirdly, a significant number of programmes were only submitted to the Commission in the second half of 2007, which to some extent might have been influenced by the uncertainty of the outcome of the negotiations on voluntary modulation during the first part of 2007. Other factors (such as national institutional constraints and lack of previous programming experience) also contributed to the late presentation of draft programmes and/or delays in clarifications requested by the Commission. In all, 15 Operational Programmes were concerned by the reprogramming of the 2007 allocation to subsequent years, of which M€ 370 in 2008.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Budgeted payments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes
2007	10 906	9 523	523	6 096	6 085	6 085	439	7 769
2008	13 303	14 646	24 168	9 331	8 547	14 631	9 537	11 699
2009	13 652							
2010	13 453							
2011	13 679							
2012	13 635							
2013	13 584							
TOTAL	92 212							

B.3.6 Fisheries fund (MFF 2.0.3)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carryover to 2009
CA	589	0	23	0	0	0	613	609	99%	429	0
PA	451	0	0	46	85	0	582	572	98%	750	0
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	1 083	478	609	94		- 52		1 068	-1%		

The implementation reached 99.5% of available commitment appropriations, leaving M€ 3 unused mostly relating to operational technical assistance. For payment appropriations, the implementation reached 98% leaving M€ 10 unused which mainly related to the *completion of previous programmes* (M€ 6.7) as payment requests submitted by Member States were less than foreseen and *technical assistance* (M€ 1.6), because of delays in, or the non-implementation of, certain technical assistance programmes.

B.3.6.1 Adjustments

Many EFF programmes were also submitted in December 2007 making it impossible to adopt the programmes in 2007. From the programmes reallocated to later years, M€ 23 was reprogrammed to 2008 by amending budget. In the global transfer, the article for the 11 06 04 *Completion of the Financial Instrument for Fisheries Guidance (FIFG 2000 to 2006) - Outside Objective 1* was reinforced by M€ 46, as payment requests received were higher than originally estimated resulting to higher execution of payments.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Budgeted payments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes
2007	432	429	429	285	229	229	200	1 083
2008	612	609	1 038	254	251	480	558	1 068
2009	632							
2010	644							
2011	658							
2012	673							
2013	688							
TOTAL	4 340							

B.3.7 Common Fisheries Policy (MFF 2.0.4)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carryover to 2009
CA	279	2	0	17	0	0	298	261	87%	216	0
PA	265	6	0	- 11	0	0	260	233	90%	218	1
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	211	45	261	188		- 19		220	4%		

The implementation of commitment appropriations reached 87% leaving unused M€ 38 mostly relating to less than anticipated demands for the financing of *data collection* programmes by Member States, a reduction in the calls for tender in the area of *fisheries conservation* and the fact that certain activities have been postponed to 2009, lower than expected *inspection costs in the area of control* as this action has been taken up by the Fisheries Control Agency, lower than expected payments related to *additional catches* and the cancellation of certain projects for which co-financing was requested, by Member States.

The implementation of payment appropriations reached 90% leaving M€ 27 unused which mainly concern incomplete payment requests from Member States, payments related to *additional catches* and the cancellation of certain projects for which co-financing was requested by Member State authorities.

B.3.7.1 Transfers:

- M€ 17 was released from the current reserve to International agreements. The two main decreases in payment appropriations, introduced in the Global transfer, were:

- M€ 10 from 11 08 01 *Financial contribution to Member States for expenses in the field of control*, as the delays with which payment claims are submitted from Member States along with delays that the Commission is frequently facing in receiving supporting documentation have an a negative impact on the level of payments executed.

- M€ 7.6 from 11 03 03 *Preparatory work for new international fisheries organisations and other non-compulsory contributions to international organisations*, as the commitments corresponding to these payment appropriations were to be made only in December.

B.3.8 LIFE + (MFF 2.0.5)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carryover to 2009
CA	267	0	0	0	0	14	281	261	93%	238	14
PA	156	9	0	- 1	0	10	174	145	84%	114	13
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	537	131	261	14		- 24		629	17%		

The implementation of commitments reached 98% of available budgetary appropriations, with over 99 % on the LIFE + operational budget line. The under-implementation of M€ 4 on the *administrative management expenditure* is mainly due to the final results of calls for tender for services relating to monitoring, evaluation and dissemination of results on LIFE III and LIFE + projects, which were concluded on the basis of best value for money for amounts lower than originally programmed.

The implementation of budgetary payment appropriations reached 91% leaving M€ 15 unused which related mainly to *administrative management expenditure* and an under-implementation of M€ 7 on the *completion of previous programmes* (LIFE III, Forest Focus), due to lower than expected and/or delayed cost claims from grant beneficiaries.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Budgeted payments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes
2007	240	238	238	33	21	21	227	537
2008	266	261	499	80	64	85	423	630
2009	317							
2010	307							
2011	326							
2012	347							
2013	370							
TOTAL	2 173							

B.3.9 Others

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carryover to 2009
CA	58	0	0	0	0	5	63	60	95%	43	1
PA	59	1	0	- 11	0	5	54	45	83%	43	4
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	10	5	60	39		0		25	158%		

B.4 HEADING 3A: FREEDOM, SECURITY AND JUSTICE

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ¹²	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	657	2	2	69	0	15	747	648	87%	579	83
PA	497	85	0	- 138	0	14	487	390	80%	213	13
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	624	212	648	178		- 24		859	38%		

Overall, the implementation of budgetary appropriations for programmes in the *Area of Freedom, Security and Justice* reached 99% for commitment appropriations leaving unused M€ 13.9 following the carry over to 2009 of M€ 75. Implementation of payment appropriations reached 88% leaving M€ 55 unused that mainly relates to *Security and safeguarding liberties* (M€ 27) and *Fundamental rights and justice* (M€ 25).

B.4.1 Solidarity and migration flows (MFF 3.1.1)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ¹³	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	331	0	0	62	0	5	400	321	81%	304	76
PA	218	43	0	- 100	32	5	227	195	86%	69	3
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	365	131	321	64		- 4		487	34%		

All the 2008 implementation procedures for the funds have been launched in 2008 and for those that have not been finalised, the corresponding appropriations have been carried over. The M€ 37 carried over for the *External Borders Fund* concern five annual programmes, the M€ 35 for the *European Return Fund* concern 16 annual programmes, the M€ 0.6 for the *European Refugee Fund* concerns the annual programme for Ireland and the M€ 0.5 for the *European Fund for the Integration of Third-country Nationals* concerns the annual programme for Malta.

Payment appropriations were reduced with M€ 103 in the Global transfer: M€ 47 from 18 03 03 *European Refugee Fund*, M€ 41 from 18 02 06 *External Borders Fund*, M€ 15 from 18 03 09 *European Fund for the Integration of Third-country Nationals*. Difficulties with the start-up of these three funds, mainly related to certain constraints contained in the legal base (shared

12 Current reserve CA M€ 2, PA M€ 29.

13 Current reserve PA M€ 27.

management), and difficulties in obtaining the necessary documentation from Member States had substantially limited the pre-financing payments originally expected to be made in 2008.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	RAL of all programmes
2007	314	303	303	1	1	302	365	83%
2008	386	302	605	159	160	444	488	91%
2009	459							
2010	495							
2011	610							
2012	786							
2013	988							
TOTAL	4 141							

B.4.2 Security (MFF 3.1.2)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	61	0	0	7	0	1	69	67	96%	58	1
PA	47	24	0	- 20	0	1	52	25	48%	11	0
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	90	22	67	3		- 1		131	45%		

The implementation of budgetary commitment appropriations reached 97% leaving M€ 1.8 unused that relates mainly to *Prevention of and fight against crime* due to a decision to wait for the results of the feasibility study which will only be available in mid 2009 before conducting any action regarding the European Hotline. If the findings of the study indicate that the hotline is feasible, the Commission will launch the action within the 2009 or 2010 work programme.

Further to a reduction of payment appropriations by M€ 20 through transfers during the year due to delays in the setting-up of the 2008 Annual work programme, the implementation of payment appropriations reached 48% leaving unused M€ 27 that relate mostly to *Prevention of and fight against crime* (M€ 18) and *Prevention, preparedness and consequent management of terrorism* (M€ 4). For both Security and safeguarding liberties programmes and Fundamental rights and justice programmes (see the next item), the under-implementation was mainly due to the long decision making procedures for the work programmes 2008 resulting in only limited pre-financing payments at the end of 2008. Moreover, due to the late adoption of the relevant legal bases, the focus in 2008 was still on the execution of the 2007 work programmes.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	58	58	58	0.4	0.4	58	90	64%
2008	69	67	126	21	21	104	131	79%
2009	93							
2010	107							
2011	133							
2012	142							
2013	147							
TOTAL	749							

B.4.3 Fundamental rights (MFF 3.1.3)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	79	0	0	0	0	1	80	77	97%	73	0
PA	65	11	- 2	- 18	- 1	1	56	30	52%	10	1
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	82	27	77	3		- 18		112	37%		

The implementation of budgetary commitment appropriations reached 98% leaving M€ 1.8 unused that relates mainly to the *pilot project for the Impact assessment of legislative measures in contract law* due to some competency issues that had arisen regarding the responsibility for this project among Commission services.

Further to a reduction of payment appropriations by M€ 18 through transfers during the year due to the delays in the calls for proposals related to the 2008 work programme, the implementation of payment appropriations reached 53% leaving M€ 26 unused that mainly relates to *Criminal justice* (M€ 10.6), *Citizenship* (M€ 3.5), *Fight against violence* (M€ 3.3) and *Drugs prevention and information* (M€ 2) due to procedural constraints (still a consequence of the late adoption of the corresponding legal bases in 2007) that rendered it impossible to launch the 2008 pre-financing as initially foreseen and the non-use of carried over appropriation from 2007 in the case of *Criminal justice*.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	72	58	58	1	1	57	82	70%
2008	75	60	118	23	24	85	112	76%
2009	81							
2010	77							
2011	78							
2012	81							
2013	83							
TOTAL	546							

B.4.4 Others

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations ¹⁴	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	187	2	2	0	0	8	199	183	92%	144	6
PA	167	6	2	0	- 31	8	152	141	93%	123	9
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	87	32	183	108		- 1		128	47%		

Under-implementation mostly related to the *Schengen Information System (SIS II)* (M€ 3.7 mainly due to the fact that only a small part of the budget foreseen for "Quality assurance A services" was spent, the expenses for the network were slightly lower than expected and no studies and legal consultancy was needed in 2008 and for, *Prince – area of freedom, security and justice* (M€ 1.8 where the work programme had been finalized but actions had a lower cost than initially foreseen. The carry over relates to a negotiated procedure for the SIS II (M€ 1.2 which could not be completed by the end of 2008 and a contract with the French authorities for the preparation of the operational management of the Strasbourg site where the *Visa Information System (VIS)* is to be housed, the signature of which was not possible in 2008 (M€ 1.2)

14 Current reserve CA M€ 2, PA M€ 2.

B.5 HEADING 3B: CITIZENSHIP

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	615	0	281	0	0	80	975	918	94%	842	50
PA	708	9	240	- 14	0	104	1 047	921	88%	837	78
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	729	265	918	656		- 53		672	-8%		

Overall, the implementation reached 99% for budgetary commitment appropriations. The implementation of payment appropriations reached 95% and after the carry to 2009 of some M€ 14, M€ 47 remained unused which mainly relate to Communication actions (M€ 12), Culture programmes (M€ 7), Public Health (M€ 6), Transition facility to new Member States (M€ 6) and the Civil protection financial instrument (M€ 4). The carry over to 2009 relates mainly to the Solidarity Fund (M€ 8) and administrative management expenditure.

B.5.1 Public health and consumer protection (MFF 3.2.1)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	72	0	0	0	0	3	75	74	100%	72	0
PA	75	1	- 14	0	0	11	73	64	88%	71	3
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	172	53	74	11		- 1		181	5%		

Further to a reduction during the year through Amending Budget 9 by M€ 14, the implementation of budgetary payment appropriations reached 91%, leaving M€ 6 unused which mainly relates to the *completion of previous programmes* resulting from lower and later than expected payment requests received by the Commission.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	25	25	26	10	10	17	172	10%
2008	71	71	95	21	31	67	181	37%
2009	75							
2010	74							
2011	76							
2012	80							
2013	83							
TOTAL	477							

B.5.2 Culture 2007 (MFF 3.2.2)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	47	0	0	0	0	7	54	50	94%	46	3
PA	55	1	0	-7	0	8	56	43	77%	38	6
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	48	16	50	27		-5		51	5%		

The implementation of budgetary payment appropriations reached 86% leaving M€ 6.6 unused which relates to the completion of previous programmes (M€ 4) and the Culture 2007 programme (M€ 2.6) due to the delay of some final reports which have not made the execution of corresponding payments in 2008 possible.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	48	44	44	20	20	26	48	54%
2008	49	45	90	31	51	42	51	82%
2009	56							
2010	58							
2011	62							
2012	63							
2013	65							
TOTAL	400							

B.5.3 Youth in action (MFF 3.2.3)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	122	0	0	0	0	36	158	134	85%	130	24
PA	120	1	0	3	0	43	167	135	81%	125	31
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	87	25	134	111		- 9		76	-13%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	120	117	117	91	91	33	87	38%
2008	125	122	239	120	211	33	76	43%
2009	128							
2010	126							
2011	128							
2012	130							
2013	133							
TOTAL	889							

B.5.4 Media 2007 (MFF 3.2.4)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	104	0	0	0	0	22	126	118	93%	98	8
PA	102	0	0	0	0	30	133	112	84%	98	21
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	94	48	118	64		- 11		89	-6%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	85	85	85	46	46	49	94	52%
2008	103	104	188	80	126	77	89	87%
2009	107							
2010	111							
2011	114							
2012	116							
2013	119							
TOTAL	755							

B.5.5 Citizens for Europe (MFF 3.2.5)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	31	0	0	0	0	1	32	31	97%	22	1
PA	29	0	0	- 5	- 1	1	24	19	81%	18	1
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	13	7	31	13		- 3		22	75%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	25	21	21	11	11	11	13	85%
2008	30	26	48	18	29	17	22	77%
2009	35							
2010	32							
2011	32							
2012	32							
2013	33							
TOTAL	218							

B.5.6 Civil protection (MFF 3.2.6)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	21	0	0	0	0	1	22	16	71%	8	1
PA	20	0	0	- 8	0	1	14	9	62%	8	1
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	15	5	16	3		- 2		20	33%		

The unused M€ 5.5 of commitment appropriations and M€ 4 of payment appropriations relates to the part of the budget for this instrument set aside for the response to major emergencies. The use of these appropriations depends on the occurrence of disasters and on the related requests for assistance, which are by their nature unpredictable.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	15	8	8	2	2	6	15	40%
2008	21	15	23	5	7	16	20	80%
2009	19							
2010	20							
2011	20							
2012	20							
2013	21							
TOTAL	136							

B.5.7 Communication actions (MFF 3.2.7)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	94	0	0	0	0	1	95	94	100%	85	0
PA	85	4	0	3	0	1	93	77	83%	75	3
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	58	40	94	37		- 7		68	17%		

The implementation for budgetary payment appropriations reached 86%, leaving M€ 12.6 unused that relates mostly to Multimedia actions (M€ 3.5), Information outlets (M€ 2.7), Local action (M€ 1.8) and Public opinion analysis (M€ 1). The level of implementation is very much influenced by the very the nature of communication activities (rapidly changing "hot" topics), as well as to the complexity of some projects.

B.5.8 EU Solidarity Fund (MFF 3.2.8)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	0	0	281	0	0	0	281	273	97%	197	8
PA	0	0	281	0	0	0	281	273	97%	197	8
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	0	0	273	273		0		0	0%		

The carry over to 2009 consists of appropriations for the Cyprus droughts for which the decision to mobilise the fund and the related amending budget was only adopted on 18 December 2008.

B.5.9 Others

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	124	0	0	0	0	10	134	127	95%	184	6
PA	223	0	- 27	0	0	10	207	188	91%	207	6
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	241	70	127	118		- 14		166	-31%		

The implementation of payment appropriations reached 91% leaving M€ 8 unused that relate mainly to the Transition facility for new Member States (M€ 6).

B.6 HEADING 4: EU AS A GLOBAL PARTNER

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	7 274	102	240	38	0	320	7 973	7 513	94%	6 637	435
PA	8 092	83	- 266	29	46	268	8 252	7 311	89%	7 292	527
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	19 250	5 636	7 513	1 675		- 612		18 840	-2%		

The implementation of budgetary commitment appropriations for Heading 4 reached 99.6% after the carry over of M€ 271 to 2009 leaving M€ 29 unused that mainly relate to the *Instrument for pre-accession* (M€ 10). The carry over of commitments mostly relates to *Food security* (M€ 262).

Implementation of the budgetary payment appropriations reached 97% following the carry over to 2009 of M€ 380 million, leaving M€ 414 unused which related mainly to the *Instrument for pre-accession* (M€ 84), the *Development cooperation instrument* (M€ 39), the *Instrument for stability* (M€ 16), *Macroeconomic assistance* (M€ 42), the *Common foreign and security policy* (M€ 13). The carry over to 2009 mostly relates to *SAPARD* (M€ 165) and the *Regional development component of IPA* (M€ 157).

B.6.1 Instrument for Pre-Accession (IPA) (MFF 4.0.1)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carryover to 2009
CA	1 440	79	0	60	0	80	1 659	1 604	97%	1 199	41
PA	2 934	43	- 218	- 258	33	52	2 586	2 127	82%	2 497	382
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	7 395	2 075	1 604	52		- 305		6 567	-11%		

Instrument for Pre-Accession (IPA): implementation of commitments reached 99.4% leaving M€10 unused, mainly related to *administrative management expenditure* and *regional and horizontal programmes*.

Payment appropriations were reduced by the Budgetary Authority by a total of M€ 476 during the year. This amount was principally made up of the following reductions:

- M€ 48 because of the Turkish authorities' delay in transmitting the necessary accreditation package and conferral of management request.
- M€ 70 because the Candidate countries were not able to establish the relevant structures enabling the Commission to adopt the decision for the conferral of management.
- M€ 100 because Bulgaria and Romania had significantly reduced the payment forecasts and two Bulgarian projects were suspended.
- M€ 48 for transition and institution-building assistance to candidate countries.
- M€ 52 for completion of Phare pre-accession assistance.
- M€ 10 for completion of structural policies for pre-accession (ISPA, 2000-2006).
- M€ 20 for the regional development component.
- M€ 40 for completion of CARDS assistance.
- M€ 17 for transition and institution-building assistance to candidate countries.
- M€ 69 for transition and institution-building assistance to potential candidate countries.

Taking into account these adjustments, payment implementation by the DGs concerned was as follows:

DG ELARG: implementation of payments reached 98.4% leaving M€ 23 unused that related mainly to lower than forecasted *payments to Serbia and Bosnia Herzegovina* and lower than estimated payments to the European Bank for Reconstruction and Development (EBRD) for the *Kozloduy International Decommissioning Support Fund*.

DG AGRI: implementation of the remaining appropriations reached 89% following the carry of M€ 165 to 2009, leaving M€ 40 unused that related to *SAPARD*. At the time of the preparation of the Global Transfer, it was expected that payments to Romania and Bulgaria would resume before year-end and for the entire amount available in the budget. Nevertheless, the expectations were not confirmed and the interruption of payments continued and the reimbursement requests submitted to the Commission were below forecast by M€ 40. As a consequence, only M€ 165 could be carried over on the assumption that the two Member States will be able to conform with the set action plans, payments will be made on 2009.

DG REGIO: full implementation of the remaining appropriations, which relate to the *IPA Regional development component*, has been reached following the carry over of M€ 157 to 2009. The carry over concerns the non-execution of *pre-financing and interim payments to Turkey and FYROM* due to substantial delays in the conferral of management which is expected to materialise in 2009.

DG EMPL: the remaining appropriations of M€ 16.4 for *human resources development programmes* were left unused due to delays in the conclusion of financing agreements with beneficiaries.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	263	1 176	1 176	64	64	1 113	6 557	17%
2008	1 497	1 563	2 740	240	304	2 436	7 395	33%
2009	1 518							
2010	1 593							
2011	1 797							
2012	1 936							
2013	2 024							
TOTAL	11 628							

B.6.2 European Neighbourhood and Partnership Instrument (ENPI) (MFF 4.0.2)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	1 527	0	0	155	1	40	1 723	1 707	99%	1 666	16
PA	1 179	5	0	290	45	26	1 545	1 531	99%	1 436	11
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	3 659	1 139	1 707	392		- 69		3 766	3%		

Reinforcements during the year related to financial assistance to Palestine, the peace process and UNRWA, financial co-operation with Eastern Europe and financial co-operation with Mediterranean countries. After taking into account the carryover to 2009, full implementation of commitments was achieved. The small under-implementation of payment appropriations related mainly to administrative management expenditure.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	1 653	1 652	1 652	420	420	1 233	3 659	34%
2008	1 675	1 674	3 326	683	1 102	2 224	3 769	59%
2009	1 618							
2010	1 542							
2011	1 705							
2012	1 917							
2013	2 089							
TOTAL	12 199							

B.6.3 Development Cooperation Instrument (DCI) (MFF 4.0.3)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	2 253	22	0	- 2	0	40	2 314	2 294	99%	2 192	18
PA	2 036	21	- 48	- 39	11	22	2 003	1 936	97%	2 028	27
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	6 137	1 677	2 294	259		- 142		6 353	4%		

After taking into account the carryover to 2009, full implementation of commitments was achieved.

Payment appropriations were reduced by the Budgetary Authority by a total of M€ 87 during the year. This amount was principally made up of the following adjustments:

- A reduction of M€ 48 for co-operation with developing countries in Asia.
- A reduction of M€ 62 for co-operation with developing Middle Eastern countries.
- A reduction of M€ 10 for co-operation with developing Latin American countries.
- A reduction of M€ 12 for the completion of former Human and social development programmes.
- A reduction of M€ 3 for health.

- An increase of M€ 27 for non-state actors in development.
- An increase of M€ 14 for co-operation with third countries in the areas of migration and asylum.
- An increase of M€ 9 for food security.

Implementation of the remaining payment appropriations reached 98% leaving M€ 39 unused that mainly related to *Adjustment support for sugar protocol countries* (M€ 8.9), as certain payment conditions were not met, *Completion of former co-operation for human and social development* (M€ 6.5), as fewer payment requests than foreseen were received and as certain payments were suspended, *Administrative management expenditure* (M€ 4.3), *Completion of the food aid convention* (M€ 4.2) and *Relations with South Africa* (M€ 3.4) as available assigned revenue had to be spent prior to budgetary appropriations.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	2 179	2 150	2 150	412	412	1 738	6 137	28%
2008	2 250	2 272	4 422	627	1 039	3 383	6 357	53%
2009	2 375							
2010	249							
2011	2 534							
2012	2 605							
2013	2 754							
TOTAL	17 136							

B.6.4 Instrument for Stability (MFF 4.0.4)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	179	0	0	- 2	- 1	1	178	177	100%	137	0
PA	114	2	0	32	- 1	1	148	127	86%	47	5
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	165	77	177	50		- 5		211	27%		

After taking into account the carryover to 2009, full implementation of commitments was achieved.

Payment appropriations were increased by the Budgetary Authority by M€ 32 during the year to take account of expected increases in needs under the crisis response and preparedness instrument. Implementation of the payment appropriations reached 89% leaving M€ 16 unused because some of the expected payments under the crisis response and preparedness instrument (for the rehabilitation and reconstruction of the areas affected by hurricane Felix, for the Bangladesh floods and the SIDR cyclone) had to be postponed.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	139	136	136	20	20	116	165	70%
2008	181	176	312	113	133	179	211	85%
2009	188							
2010	222							
2011	290							
2012	362							
2013	442							
TOTAL	1 824							

B.6.5 Humanitarian aid (MFF 4.0.5)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry over to 2009
CA	751	0	0	180	0	7	939	937	100%	740	2
PA	754	5	0	116	0	7	882	876	99%	738	5
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	381	247	937	629		- 21		421	10%		

Reinforcements during the year amounted to M€ 40 in commitments and M€ 24 in payments for humanitarian assistance and M€ 140 in commitments and M€ 92 in payments for food aid. The increased need for credits for humanitarian aid resulted from the situation in Darfur, natural disasters or worsening conflicts and civil unrest, in particular in South Asia, Latin America and the Caribbean, and the evolution of the situation in Zimbabwe and Myanmar. The increased need for credits for food aid resulted from large increases in food prices and from increased needs in Darfur, the Horn of Africa and Haiti.

After taking into account the small carryovers to 2009, full implementation of both commitment and payment appropriations was achieved.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	732	732	732	469	469	263	381	69%
2008	931	931	1 663	792	1 261	402	421	95%
2009	777							
2010	801							
2011	825							
2012	850							
2013	875							
TOTAL	5 791							

B.6.6 Macroeconomic assistance (MFF 4.0.6)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	152	0	0	- 133	0	0	19	18	93%	58	0
PA	112	0	0	- 30	0	0	82	40	49%	20	0
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	99	28	18	13		0		77	-23%		

As can be seen in the first table above, both commitment and payment appropriations for this policy area were very substantially reduced during the year, mainly because of delays in Kosovo's financing needs being confirmed, a sustainable economic and fiscal framework being agreed with the International Monetary Fund and a set of policy conditions agreed with the Commission being satisfactorily implemented. Notwithstanding these reductions, implementation of payment appropriations only reached 49%, leaving M€ 41.9 unused, because of the non-compliance of Kosovo and Georgia with the conditionality of their respective assistance agreements.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	58	58	58	20	20	38	99	38%
2008	19	18	76	40	60	15	77	19%
2009	99							
2010	107							
2011	115							
2012	123							
2013	137							
TOTAL	659							

B.6.7 Common Foreign and Security Policy (CFSP) (MFF 4.0.7)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	285	2	0	0	0	3	290	289	100%	160	0
PA	180	0	0	26	0	4	209	95	93%	90	1
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	168	82	289	113		- 10		252	51%		

Full implementation of commitments was achieved. Payment appropriations were increased by the Budgetary Authority by M€ 26 during the year mainly to take account of expected increases in needs for monitoring and implementation of peace and security processes to meet the unforeseen deployment on the ground of a civilian observation mission in Georgia. Implementation of the payment appropriations reached 94% leaving M€ 13 unused that mainly concern conflict resolution and other stabilisation measures (M€ 7.8), because of the slower than expected disbursement for the EULEX Kosovo mission, and non-proliferation and disarmament (M€ 3) as the planned pre-financing for two grant contracts could not be made in 2008 because the contracting took place late in the year.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	159	157	157	48	48	109	168	65%
2008	285	287	444	186	235	209	252	83%
2009	243							
2010	282							
2011	327							
2012	363							
2013	406							
TOTAL	2 066							

B.6.8 EC guarantees for lending operations (MFF 4.0.8)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	0	0	0	0	0	0	0	0	0%	0	0
PA	0	0	0	0	0	0	0	0	0%	0	0
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	0	0	0	0		0		0	0%		

B.6.9 Emergency aid reserve (MFF 4.0.9)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	239	0	240	- 479	0	0	1	0	0%	0	0
PA	239	0	0	- 68	0	0	171	0	0%	0	0
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	0	0	0	0		0		0	0%		

The full amount of the emergency aid reserve (M€ 478.5 after the one-off increase agreed to finance the Food Security facility) was mobilised for implementation on operational lines.

B.6.10 Industrialised countries instrument (ICI) (MFF 4.0.10)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	25	0	0	0	0	0	25	25	99%	22	0
PA	20	0	0	0	0	0	20	16	79%	10	0
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	39	14	25	2		- 5		42	9%		

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	22	22	22	2	2	20	39	51%
2008	25	25	47	7	9	38	42	90%
2009	25							
2010	24							
2011	25							
2012	26							
2013	24							
TOTAL	171							

B.6.11 Democracy and Human rights (MFF 4.0.11)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	147	0	0	0	0	9	157	153	98%	141	3
PA	173	3	0	- 53	- 1	9	132	120	91%	130	9
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	287	92	153	28		- 32		287	0%		

After taking into account the small carryover to 2009, full implementation of commitments was achieved.

Payment appropriations were reduced by the Budgetary Authority by M€ 53 during the year to take account of lower needs for the completion of former programmes (M€ 12), delays in implementing the European Instrument for Democracy and Human Rights (M€ 24) and lower needs for electoral observation (M€ 17) as some of the foreseen elections did not take place and some missions were less costly than expected. After the carryover to 2009, implementation of the remaining payment appropriations reached 98% leaving M€ 3 unused that related mainly to electoral observation and administrative management expenditure.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	141	140	140	28	28	112	287	39%
2008	147	147	287	53	81	206	287	72%
2009	157							
2010	157							
2011	163							
2012	169							
2013	176							
TOTAL	1 109							

B.6.12 Instrument for Nuclear Safety Cooperation (MFF 4.0.12)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	73	0	0	0	0	1	73	72	99%	78	1
PA	78	0	0	- 6	1	3	77	76	99%	56	1
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	293	60	72	16		- 11		279	-5%		

After taking into account the small carryovers to 2009, full implementation of both commitment and payment appropriations was achieved.

Cumulative Programme Table								
Year	Programme Allocation	Actual Commitments	Cumulative commitments	Actual payments	Cumulative payments	Outstanding commitments of current programme	RAL of all programmes	Current Programme share
2007	70	70	70	11	11	59	293	20%
2008	73	72	142	10	21	121	279	43%
2009	74							
2010	75							
2011	76							
2012	77							
2013	79							
TOTAL	524							

B.6.13 Others

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	201	0	0	257	0	139	597	237	40%	244	345
PA	272	4	0	19	- 43	143	395	266	67%	238	92
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	626	145	237	121		- 12		585	-6%		

The increase in commitment appropriations during the year was to meet the needs of the food security programme. Excluding assigned revenue, implementation reached 97% following the carry over of M€ 265 to 2009 leaving M€ 12.7 unused that mainly related to co-operation with non-member countries on education and vocational training, civil protection interventions in third countries, information programmes for non-member countries and external trade relations, including access to the markets of non-Community countries. The carry over to 2009 mainly relates to *Food security* (M€ 262) as the procedure for the financing decision which could not have started in 2008 as the relevant regulation was adopted on 16 December and published in the Official Journal on 31 December 2008 and a *water management pilot project in developing countries* (M€ 3) the identification of which could only take place towards the end of the year.

The reduction in payment appropriations and the under-implementation of these appropriations were made up of a large number of mostly small amounts, spread over many disparate budget lines. By far the largest under-implementation of payment appropriations was M€ 32 on financial support for encouraging the economic development of the Turkish Cypriot Community.

B.7 HEADING 5: ADMINISTRATION

B.7.1 Administration (all institutions)

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA Transfers	COM Transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	7 262	119	-4	23		386	7 783	7 427	95%	6 919	181
PA	7 262	785	-4	23	1	416	8 483	7 293	86%	6 806	912
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	713	583	7 427	6 709		-100		748	5%		

B.7.2 Administration (other institutions)

Implementation Table Other institutions											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	2 674	119	0	0	-	151	2 943	2 785	95%	2 472	79
PA	2 674	434	0	0	-	179	3 287	2 717	83%	2 447	443
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	343	270	2 785	2 446		-46		365	6%		

B.7.3 Administration (Commission)

Implementation Table Commission											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry-over to 2009
CA	4 587	0	- 4	23	0	235	4 840	4 642	96%	4 447	102
PA	4 588	351	- 4	23	1	237	5 196	4 576	88%	4 359	469
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008	Evolution of the RAL (%)		
RAL	370	313	4 642	4 263		-55		382	3%		

For budgetary appropriations, the implementation rate of commitments for Heading 5 reached 98% with M€ 97 left unused. The implementation of payments reached 97% following a carry over to 2009 of M€ 344 leaving M€ 148 unused. The under-implementation of both payments and commitments was mostly spread in small amounts across the Heading.

The implementation of commitment appropriations reached 98% of available commitment appropriations, leaving M€ 96.5 unused, with a slight increase over 2007. The under-implementation was concentrated on staff pensions (around M€ 28), salaries (around M€ 29 at headquarters and Offices), other management expenditure (global envelope) (M€ 6.9), Official Journal (OJ) of the European Union (M€ 2.6). The under-implementation for pensions resulted (in part) from legal constraints that hampered the payment of termination of service allowances for contract and temporary agents. Furthermore, the favourable exchange rate €/£ compared to budgeting hypothesis led to lower expenditure in €. Under-implementation of salaries reflects the natural difficulty to maintain a constant low level of vacant posts, in particular in areas of changing or newly developing priorities. The decentralised nature of expenditure such as conferences, committees and meetings leads to some unavoidable under-implementation. The OJ budget line has been reduced several times over the years following implementation. The remaining under-implementation was spread throughout the Heading, mainly in relatively small amounts.

The implementation of payment appropriations reached 97% of available appropriations following a carry over to 2009 of M€ 359, leaving M€ 133.7 unused. Unused commitment appropriations resulting in a corresponding loss of payment appropriations explain most of the unused funds. The automatic carry over of administrative payment credits (non-differentiated expenditure) relates, for example, to rental contracts, IT contracts, missions and conferences, for which commitments are made in a given year n . The corresponding payments (often in tranches) can be made until the end of the following year ($n + 1$), in accordance with Article 9 § 4 of the Financial Regulation. This carry over does not apply to staff expenditure (FR Art. 9 § 6). The under-implementation of payment appropriations on the one hand follows directly from the under-implementation of commitment appropriations. The balance of the under-implementation is due to the nature of the commitments made: the actual cost will always be either equal to or lower than the commitment, which was based on estimated costs.

Following tables present the implementation of payment appropriations in 2008.

Expenditure Related to Staff in Active Employment										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
01 01 01	Expenditure related to staff in active employment of 'Economic and financial affairs, policy area	46.8	0.1	0.1	0.0	2.0	48.8	47.5	97%	1.2
02 01 01	Expenditure related to staff in active employment of 'Enterprise, policy area	68.4	0.2	0.2	0.0	3.0	71.4	69.5	97%	1.8
03 01 01	Expenditure related to staff in active employment of 'Competition, policy area	64.0	0.2	0.2	0.0	2.7	66.7	64.9	97%	1.6
04 01 01	Expenditure related to staff in active employment of 'Employment and Social Affairs, policy area	58.3	0.2	0.2	0.0	2.5	60.8	59.1	97%	1.5
05 01 01	Expenditure related to staff in active employment of 'Agriculture and Rural Development, policy area	90.3	0.3	0.3	0.0	3.9	94.2	91.7	97%	2.3
06 01 01	Expenditure related to staff in active employment of 'Energy and transport, policy area	80.0	0.2	0.2	0.0	3.4	83.4	81.2	97%	2.1
07 01 01	Expenditure related to staff in active employment of 'Environment, policy area	53.4	0.2	0.2	0.0	2.2	55.7	54.1	97%	1.4
08 01 01	Expenditure related to staff in active employment of 'Research, policy area	8.0	0.0	0.0	0.0	0.5	8.4	8.2	97%	0.2
09 01 01	Expenditure related to staff in active employment of 'Information society and media, policy area	37.0	0.1	0.1	0.0	1.5	38.5	37.5	97%	1.0
11 01 01	Expenditure related to staff in active employment of 'Fisheries and maritime affairs, policy area	26.8	0.1	0.1	0.0	1.1	27.9	27.2	97%	0.7
12 01 01	Expenditure related to staff in active employment of 'Internal market, policy area	40.3	0.1	0.1	0.0	1.7	42.0	40.9	97%	1.0
13 01 01	Expenditure related to staff in active employment of 'Regional policy, policy area	54.5	0.2	0.2	0.0	2.3	56.8	55.3	97%	1.4
14 01 01	Expenditure related to staff in active employment of 'Taxation and customs union, policy area	38.9	0.1	0.1	0.0	1.7	40.5	39.5	97%	1.0
15 01 01	Expenditure related to staff in active employment of 'Education and culture, policy area	47.6	0.2	0.1	0.0	2.1	49.7	48.3	97%	1.2
16 01 01 01	Expenditure related to staff in active employment of 'Communication, policy area/Headquarters	47.2	0.2	0.1	0.0	2.1	49.4	48.0	97%	1.2
17 01 01	Expenditure related to staff in active employment of 'Health and consumer protection, policy area	66.2	0.2	0.2	0.0	2.8	69.0	67.2	97%	1.7
18 01 01	Expenditure related to staff in active employment of 'Area of freedom, security and justice, policy area	44.5	0.1	0.1	0.0	1.8	46.2	45.0	97%	1.1
19 01 01 01	Expenditure related to staff in active employment of 'External Relations, Directorates-General	69.1	0.3	17.6	0.0	3.4	90.0	70.2	78%	1.8

Expenditure Related to Staff in Active Employment										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
19 01 01 02	Expenditure related to staff in active employment of 'External Relations, delegations	79.7	0.8	0.0	0.2	0.6	81.0	79.2	98%	1.4
20 01 01 01	Expenditure related to staff in active employment of 'Trade, Directorate-General	42.8	0.1	0.1	0.0	1.8	44.6	43.4	97%	1.1
20 01 01 02	Expenditure related to staff in active employment of 'Trade, delegations	3.3	0.0	0.0	0.0	0.0	3.3	3.2	98%	0.1
21 01 01 01	Expenditure related to staff in active employment of 'Development, Directorates-General	52.1	0.2	0.2	0.0	2.3	54.3	52.9	97%	1.3
21 01 01 02	Expenditure related to staff in active employment of 'Development, delegations	75.9	0.8	0.0	0.2	0.6	77.2	75.5	98%	1.3
22 01 01 01	Expenditure related to staff in active employment of 'Enlargement, Directorate-General	22.0	0.1	0.1	0.0	1.0	23.0	22.4	97%	0.6
22 01 01 02	Expenditure related to staff in active employment of 'Enlargement, delegations	7.7	0.1	0.0	0.0	0.1	7.8	7.6	98%	0.1
23 01 01	Expenditure related to staff in active employment of 'Humanitarian aid, policy area	15.0	0.0	0.0	0.0	0.6	15.6	15.2	97%	0.4
25 01 01 01	Expenditure related to staff in active employment 'Commission's policy coordination and legal advice, policy area	125.6	0.4	0.4	0.0	5.4	131.0	127.5	97%	3.2
26 01 01	Expenditure related to staff in active employment in 'Commission's administration, policy area	98.6	0.3	0.3	0.0	4.3	102.9	100.1	97%	2.5
27 01 01	Expenditure related to staff in active employment of 'Budget, policy area	38.5	0.1	0.1	0.0	1.7	40.2	39.1	97%	1.0
28 01 01	Expenditure related to staff in active employment of 'Audit, policy area	8.0	0.0	0.0	0.0	0.3	8.3	8.1	97%	0.2
29 01 01	Expenditure related to staff in active employment of 'Statistics, policy area	57.5	0.2	0.2	0.0	2.5	60.0	58.4	97%	1.5
31 01 01	Expenditure related to staff in active employment of 'Language services, policy area	286.0	0.9	0.8	0.0	12.5	298.5	290.4	97%	7.4
Total		1 854.0	7.1	22.3	0.5	74.6	1 947.6¹⁵	1 878.3	96%	46.4

15 Amending budgets –M€ 10.9.

External Staff Working with the Institution

Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
01 01 02 01	External staff	3.1	1.3	0.0	0.0	0.0	4.5	2.8	61%	1.4
02 01 02 01	External staff	6.5	2.7	0.0	0.2	0.0	9.4	6.2	66%	2.3
03 01 02 01	External staff	4.8	1.2	-0.1	0.3	0.0	6.3	4.2	67%	1.7
04 01 02 01	External staff	4.5	2.3	0.0	0.0	0.3	7.1	4.5	64%	2.3
05 01 02 01	External staff	4.1	1.3	0.0	0.2	0.0	5.6	4.0	72%	1.3
06 01 02 01	External staff	4.7	1.6	0.0	-0.1	0.1	6.3	4.2	66%	1.8
07 01 02 01	External staff	5.3	1.9	0.0	-0.3	0.1	7.0	4.8	69%	2.1
08 01 02 01	External staff	0.2	0.0	0.0	0.0	0.0	0.2	0.0	19%	0.0
09 01 02 01	External staff	2.5	0.8	0.0	-0.2	0.1	3.2	2.4	75%	0.7
11 01 02 01	External staff	1.4	0.4	0.0	0.0	0.0	1.8	1.2	68%	0.3
12 01 02 01	External staff	5.9	2.1	0.0	0.6	0.0	8.6	4.8	55%	3.6
13 01 02 01	External staff	2.2	0.8	0.0	0.0	0.0	3.1	1.9	62%	0.9
14 01 02 01	External staff	5.5	3.3	0.0	0.1	0.0	8.9	5.0	56%	3.4
15 01 02 01	External staff	3.9	1.2	0.1	0.1	1.5	6.8	3.6	54%	2.7
16 01 02 01	External staff	6.4	2.6	0.2	0.0	0.0	9.2	5.4	59%	3.3
17 01 02 01	External staff	6.7	2.0	0.0	0.3	0.0	9.0	6.4	71%	2.2
18 01 02 01	External staff	3.9	1.9	0.0	0.6	0.0	6.4	3.9	61%	2.2
19 01 02 01	External staff of 'External Relations, DG	7.3	1.5	0.5	0.2	0.0	9.5	6.4	67%	1.5
19 01 02 02	External staff of 'External Relations, delegations	30.5	0.3	0.0	-4.1	0.1	26.7	24.4	91%	1.5
20 01 02 01	External staff of 'Trade, Directorate-General	3.5	1.3	0.0	-0.1	0.0	4.7	3.2	68%	1.4
20 01 02 02	External staff of 'Trade, delegations	1.2	0.0	0.0	-0.2	0.0	1.1	1.0	91%	0.1
21 01 02 01	External staff of 'Development, DG	4.5	1.0	0.1	0.1	0.0	5.8	3.8	65%	1.3
21 01 02 02	External staff of 'Development, delegations	29.1	0.3	0.0	-3.9	0.1	25.5	23.3	91%	1.4
22 01 02 01	External staff of 'Enlargement, DG	2.1	0.6	0.0	0.2	0.0	2.9	1.9	66%	0.8
22 01 02 02	External staff of 'Enlargement, delegations	2.9	0.0	0.0	-0.4	0.0	2.6	2.4	91%	0.1
23 01 02 01	External staff	1.2	0.3	0.0	0.0	0.0	1.4	1.0	68%	0.3
25 01 02 01	External staff	5.6	1.0	0.1	-0.8	0.0	5.9	3.8	64%	0.9
26 01 02 01	External staff	6.1	1.1	0.1	-0.1	0.2	7.5	5.8	77%	1.3
27 01 02 01	External staff	4.1	1.7	0.0	0.3	0.8	6.9	4.2	61%	2.6
27 01 02 09	External staff — Non-decentralised management	3.2	0.0	-1.2	-0.9	0.0	0.6	0.0	0%	0.0
28 01 02 01	External staff	1.1	0.2	0.0	-0.1	0.1	1.4	1.0	71%	0.2
29 01 02 01	External staff	5.3	2.0	0.0	0.3	0.2	7.8	5.4	69%	2.3
31 01 02 01	External staff	8.9	1.5	0.1	-0.8	0.4	10.0	7.6	76%	1.3
Total		188.3	40.3	0.0	-8.4	4.0	223.6¹⁶	160.4	72%	49.2

16 Amending budgets – M€ 0.7.

Other Management Expenditure of the Institution										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
01 01 02 11	Other management expenditure	5.4	2.1	0.0	-0.1	0.0	7.5	4.9	66%	2.4
02 01 02 11	Other management expenditure	7.0	2.9	-0.5	-0.2	0.6	9.8	5.5	56%	2.5
03 01 02 11	Other management expenditure	4.7	3.6	0.0	-0.3	0.0	10.4 ¹⁷	5.2	50%	4.6
04 01 02 11	Other management expenditure	7.8	4.8	-0.2	0.0	0.6	13.1	6.9	52%	3.9
05 01 02 11	Other management expenditure	12.3	4.3	-1.0	-0.2	0.0	15.4	10.0	65%	3.5
06 01 02 11	Other management expenditure	7.4	3.4	0.2	0.2	0.3	11.5	5.8	50%	4.0
07 01 02 11	Other management expenditure	6.1	2.5	0.0	0.3	0.2	9.1	5.2	57%	2.7
08 01 02 11	Other management expenditure	1.2	0.6	-0.4	0.0	0.0	1.3	0.4	32%	0.4
09 01 02 11	Other management expenditure	2.8	1.3	-0.2	0.3	0.1	4.2	2.6	62%	1.2
11 01 02 11	Other management expenditure	2.7	1.1	0.0	0.0	0.0	3.9	3.0	79%	0.5
12 01 02 11	Other management expenditure	3.7	1.3	-0.0	0.0	0.0	5.0	3.2	64%	1.1
13 01 02 11	Other management expenditure	3.9	0.8	0.1	0.0	0.0	4.8	3.5	73%	0.7
14 01 02 11	Other management expenditure	3.7	1.4	0.0	0.3	0.0	5.4	3.6	66%	1.4
15 01 02 11	Other management expenditure	5.4	2.5	0.0	-0.1	2.7	10.5	5.4	51%	4.3
16 01 02 11	Other management expenditure of 'Communication, Directorate-General/Headquarters	3.5	2.0	0.6	0.0	0.0	6.1	4.2	70%	1.2
17 01 02 11	Other management expenditure	12.1	5.2	0.0	-0.3	0.3	17.4	11.0	63%	5.1
18 01 02 11	Other management expenditure	3.8	1.7	0.1	-0.4	0.0	5.3	2.9	55%	1.4
19 01 02 11	Other management expenditure of 'External Relations, Directorates-General	8.3	3.6	0.2	-0.2	0.0	11.9	8.9	74%	2.4
20 01 02 11	Other management expenditure of 'Trade, Directorate-General	4.8	1.6	0.6	0.1	0.0	7.2	5.0	70%	1.8
21 01 02 11	Other management expenditure of 'Development, Directorates-General	5.0	2.1	0.5	0.0	0.0	7.6	5.2	68%	2.0
22 01 02 11	Other management expenditure of 'Enlargement, Directorate-General	1.6	0.5	-0.1	0.1	0.0	2.1	1.5	74%	0.4
23 01 02 11	Other management expenditure	1.7	0.7	0.1	0.0	0.0	2.5	1.7	69%	0.6
25 01 02 11	Other management expenditure of 'Commission's policy coordination and legal advice, policy area	11.3	5.6	1.2	0.8	0.0	18.9	12.6	67%	5.9
26 01 02 11	Other management expenditure	19.6	11.0	0.0	0.4	2.0	33.0	20.3	61%	11.9
27 01 02 11	Other management expenditure of Directorate-General for the Budget	6.5	4.8	0.0	1.8	2.0	15.1	9.2	61%	5.6

17 Amending Budget +M€ 2.4.

Other Management Expenditure of the Institution										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
27 01 02 19	Other management expenditure — Non-decentralised management	10.9	0.0	-0.7	-3.4	0.0	6.8	0.0	0%	0.0
28 01 02 11	Other management expenditure	0.6	0.3	-0.1	0.1	0.0	0.9	0.6	71%	0.2
29 01 02 11	Other management expenditure	5.6	2.2	-0.5	-0.1	0.2	7.3	5.0	69%	1.5
31 01 02 11	Other management expenditure	5.8	2.5	0.0	0.5	3.8	12.5	7.4	59%	4.4
Total		175.2	76.2	0.0	-0.3	13.1	266.6	160.7	60%	77.4

Buildings and Related Expenditure of the Commission										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
01 01 03 01	Expenditure related to equipment and services of 'Economic and financial affairs' policy area	3.5	1.7	0.0	0.0	0.3	5.6	3.5	62%	2.0
02 01 03	Expenditure related to equipment and services of 'Enterprise' policy area	5.1	2.7	0.0	0.0	0.5	8.3	5.2	63%	2.9
03 01 03	Expenditure related to equipment and services of 'Competition' policy area	4.8	2.3	0.0	0.0	0.5	7.6	4.7	62%	2.7
04 01 03	Expenditure related to equipment and services of 'Employment and Social Affairs' policy area	4.3	2.2	0.0	0.0	0.4	6.9	4.3	62%	2.5
05 01 03	Expenditure related to equipment and services of 'Agriculture and Rural Development' policy area	6.7	3.4	0.0	0.0	0.7	10.8	6.7	62%	3.8
06 01 03	Expenditure related to equipment and services of 'Energy and transport' policy area	6.0	2.9	0.0	0.0	0.6	9.5	5.9	62%	3.4
07 01 03	Expenditure related to equipment and services of 'Environment' policy area	4.0	1.9	0.0	0.0	0.4	6.3	3.9	62%	2.3
08 01 03	Expenditure related to equipment and services of 'Research' policy area	0.6	0.5	0.0	0.0	0.1	1.2	0.8	69%	0.3
09 01 03	Expenditure related to equipment and services of 'Information society and media' policy area	2.8	1.3	0.0	0.0	0.3	4.3	2.6	61%	1.6
11 01 03	Expenditure related to equipment and services of 'Fisheries and maritime affairs' policy area	2.0	1.0	0.0	0.0	0.2	3.2	2.0	62%	1.1
12 01 03	Expenditure related to equipment and services of 'Internal market' policy area	3.0	1.5	0.0	0.0	0.3	4.8	2.9	62%	1.7
13 01 03	Expenditure related to equipment and services of 'Regional policy' policy area	4.1	2.0	0.0	0.0	0.4	6.5	4.0	62%	2.3
14 01 03	Expenditure related to equipment and services of 'Taxation and customs union' policy area	2.9	1.4	0.0	0.0	0.3	4.6	2.8	62%	1.6
15 01 03	Expenditure related to equipment and services of 'Education and Culture' policy area	3.5	1.8	0.0	0.0	0.4	5.7	3.6	62%	2.0
16 01 03 01	Expenditure related to equipment and services of 'Communication' Directorate-General/Headquarters	3.5	1.9	0.0	0.0	0.4	5.8	3.6	63%	2.0
17 01 03 01	Expenditure related to equipment and services of 'Health and consumer protection' policy area/Headquarters	4.9	2.4	0.0	0.0	0.5	7.8	4.8	62%	2.8
17 01 03 03	Buildings and related expenditure of 'Health and consumer protection' policy area: Grange	5.7	0.7	0.0	0.0	0.0	6.4	5.4	85%	0.6

Buildings and Related Expenditure of the Commission										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
18 01 03	Expenditure related to equipment and services of 'Area of freedom, security and justice' policy area	3.3	1.5	0.0	0.0	0.3	5.1	3.1	61%	1.9
19 01 03 01	Expenditure related to equipment and services of 'External Relations' Directorate-General	6.5	3.3	0.0	0.0	0.6	10.4	6.5	62%	3.7
20 01 03 01	Expenditure related to equipment and services of 'Trade' Directorate-General	3.2	1.5	0.0	0.0	0.3	5.0	3.1	62%	1.8
21 01 03 01	Expenditure related to equipment and services of 'Development' Directorate-General	3.9	2.0	0.0	0.0	0.4	6.3	3.9	62%	2.2
22 01 03 01	Expenditure related to equipment and services of 'Enlargement' Directorate-General	1.6	0.9	0.0	0.0	0.2	2.7	1.7	63%	0.9
23 01 03	Expenditure related to equipment and services of 'Humanitarian aid' policy area	1.1	0.5	0.0	0.0	0.1	1.8	1.1	62%	0.6
25 01 03	Expenditure related to equipment and services of 'Commission's policy Coordination and legal advice' policy area	9.4	4.7	0.0	0.0	0.9	15.0	9.4	62%	5.3
26 01 03	Expenditure related to equipment and services of 'Commission's administration' policy area	7.4	3.7	0.0	0.0	0.7	11.8	7.4	62%	4.2
26 01 22 02	Acquisition and renting of buildings in Brussels	200.6	5.9	0.0	-0.8	12.9	218.6	202.6	93%	15.1
26 01 22 03	Expenditure related to buildings in Brussels	70.2	25.3	0.0	1.8	4.2	101.5	68.1	67%	32.2
26 01 22 04	Equipment and furniture in Brussels	5.5	2.4	0.0	-0.8	2.3	9.4	5.2	56%	3.6
26 01 22 05	Services and other operating expenditure in Brussels	7.2	2.2	0.0	-0.2	0.3	9.5	6.0	63%	3.3
26 01 23 02	Acquisition and renting of buildings in Luxembourg	38.0	2.7	0.0	-2.0	1.8	40.5	36.0	89%	1.2
26 01 23 03	Expenditure related to buildings in Luxembourg	12.5	5.8	0.0	3.3	0.2	21.8	16.6	76%	4.3
26 01 23 04	Equipment and furniture in Luxembourg	0.9	0.3	0.0	0.1	0.0	1.3	0.9	71%	0.3
26 01 23 05	Services and other operating expenditure in Luxembourg	0.9	0.2	0.0	-0.1	0.1	1.0	0.6	63%	0.2
26 01 23 06	Guarding of buildings in Luxembourg	6.4	1.2	0.0	-1.2	0.1	6.4	5.0	78%	1.2
26 01 40 01	Security and monitoring	7.6	1.6	0.0	-0.8	0.5	8.9	3.7	42%	2.9
26 01 40 02	Guarding of buildings in Brussels	30.0	8.7	0.0	0.0	1.0	39.6	27.1	68%	12.2
27 01 03	Expenditure related to equipment and services of 'Budget' policy area	2.9	1.5	0.0	0.0	0.3	4.6	2.9	62%	1.6
28 01 03	Expenditure related to equipment and services of 'Audit' policy area	0.6	0.3	0.0	0.0	0.1	0.9	0.6	62%	0.3
29 01 03	Expenditure related to equipment and services of 'Statistics' policy area	4.3	2.2	0.0	0.0	0.4	6.9	4.3	62%	2.4
31 01 03 01	Expenditure related to equipment and services of 'Language services' policy area	21.3	10.9	0.0	0.0	2.1	34.3	21.4	62%	12.1
Total		512.6	120.8	0.0	-0.8	36.0	668.6	504.0	75%	149.2

Representation Offices										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
16 01 02 03	Local staff of 'Communication' Directorate-General: Representation offices	16.0	0.0	0.0	0.0	0.0	16.0	13.9	87%	0.3
16 01 03 03	Buildings and related expenditure of 'Communication' Directorate-General: Representation offices	25.1	7.4	0.0	0.0	0.5	33.0	24.2	73%	6.7
16 02 04	Operation of radio and television studios and audiovisual equipment	6.2	0.0	0.0	0.0	0.0	6.2	5.9	95%	0.0
Total		47.3	7.4	0.0	0.0	0.5	55.2	44.1	80%	7.0

External Relations Delegations										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
19 01 03 02	Buildings and related expenditure of 'External Relations' delegations	70.6	11.4	0.0	3.5	1.0	86.4	69.6	81%	13.6
20 01 03 02	Buildings and related expenditure of 'Trade' delegations	2.9	0.5	0.0	0.1	0.0	3.5	2.9	81%	0.6
21 01 03 02	Buildings and related expenditure of 'Development' delegations	67.3	10.8	0.0	3.3	0.9	82.4	66.4	81%	13.0
22 01 03 02	Buildings and related expenditure of 'Enlargement' delegations	6.8	1.5	0.0	0.3	0.1	8.8	7.1	81%	1.3
19 01 02 12	Other management expenditure of 'External Relations' delegations	7.9	1.6	0.0	0.4	0.4	10.3	7.7	75%	1.8
20 01 02 12	Other management expenditure of 'Trade' delegations	0.3	0.1	0.0	0.0	0.0	0.4	0.3	75%	0.1
21 01 02 12	Other management expenditure of 'Development' delegations	7.5	1.5	0.0	0.4	0.4	9.8	7.3	75%	1.7
22 01 02 12	Other management expenditure of 'Enlargement' delegations	0.8	0.2	0.0	0.0	0.0	1.1	0.8	74%	0.2
Total		164.1	27.6	0.0	8.0	2.9	202.7	162.0	80%	32.2

Interinstitutional Cooperation in the Social Sphere										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
26 01 50 04	Interinstitutional cooperation in the social sphere	7.6	4.4	0.0	-0.1	18.7	30.5	16.3	53%	13.6

Other Specific Administrative Expenditure										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
01 01 03 04	Other working expenditure	0.5	0.1	0.0	0.0	0.0	0.6	0.5	80%	0.1
05 01 06	Expenditure on agricultural analysis and inspection and the Conciliation Body in connection with the clearance of accounts of the EAGGF Guarantee Section, the EAGF and the EAFRD	0.5	0.3	0.0	0.0	0.0	0.8	0.3	36%	0.3
06 01 06	Euratom subsidy for operation of the Supply Agency	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0%	0.0
15 01 60 01	Library stocks, subscriptions, purchase and preservation of books	2.7	0.7	0.0	0.0	0.1	3.5	2.6	74%	0.9
16 01 03 04	Other working expenditure	2.0	1.0	0.0	0.0	0.0	3.0	1.3	44%	1.0
25 01 01 03	Salaries, allowances and payments of members of the institution	8.5	0.0	0.0	0.1	0.0	8.6	8.6	100%	0.0
25 01 02 03	Special advisers	0.6	0.2	0.0	-0.1	0.0	0.7	0.3	50%	0.3
25 01 02 13	Other management expenditure of members of the institution	4.4	0.3	0.0	0.0	0.0	4.8	4.0	83%	0.8
25 01 07 01	Codification of Community law	3.1	0.9	0.0	0.0	0.0	4.0	3.2	80%	0.7
25 01 08 01	Legal expenses	4.2	2.2	0.0	0.0	0.6	7.0	3.2	46%	3.8
26 01 08	Pilot project: minimising administrative burdens	0.0	2.0	0.0	0.0	0.0	2.0	1.8	91%	0.0
26 01 10 01	Consolidation of Community law	3.0	1.1	0.0	0.0	0.0	4.1	2.2	54%	0.6
26 01 11 01	Official Journal of the European Union	20.0	3.8	0.0	0.0	4.2	28.0	19.5	70%	4.8
26 01 49	Administrative appropriations carried over automatically	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100%	0.0
26 01 50 01	Medical service	7.3	2.7	0.0	-0.2	0.6	10.5	7.6	72%	2.2
26 01 50 02	Competitions, selection and recruitment expenditure	2.9	1.1	0.0	-0.6	0.0	3.5	1.7	48%	0.9
26 01 50 06	Institution officials temporarily assigned to national civil services, to international organisations or to public or private institutions or undertakings	0.5	0.1	0.0	0.0	0.0	0.6	0.3	48%	0.2
26 01 50 07	Damages	0.2	0.4	0.0	0.0	0.0	0.6	0.5	95%	0.0
26 01 50 08	Miscellaneous insurances	0.1	0.0	0.0	0.0	0.0	0.1	0.0	53%	0.0
26 01 50 09	Language courses	4.2	1.7	0.0	0.6	1.2	7.8	4.8	62%	2.8

Other Specific Administrative Expenditure										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
27 01 04	Support expenditure for operations of 'Budget, policy area	0.3	0.2	0.0	0.1	0.0	0.6	0.5	75%	0.1
27 01 12 01	Financial charges	1.5	0.7	0.0	0.0	0.0	2.2	0.9	42%	0.7
Total		66.5	19.5	0.0	-0.0	6.8	92.8	63.8	69%	20.1

Other Operational Expenditure										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
01 02 02	Coordination and surveillance of economic and monetary union	6.8	0.0	0.9	0.0	0.2	7.8	6.9	88%	0.1
03 03 02	Damage requests resulting from legal procedures against the Commission's decisions in the field of competition policy	0.0	0.0	0.0	0.0	0.0	12.2 ¹⁸	8.4	69%	3.8
15 06 01	Cost of organising graduate traineeships with the institution	6.7	0.0	0.0	0.0	0.0	6.7	5.6	84%	1.0
15 06 02	Cost of organising graduate traineeships with the institution	0.6	0.0	0.0	0.0	0.0	0.6	0.6	100%	0.0
16 04 04	Written publications of general use	2.5	0.0	0.0	0.0	0.0	2.5	2.3	91%	0.0
25 01 06 01	Impact Assessment Board	0.2	0.0	0.0	0.0	0.0	0.2	0.0	0%	0.0
25 02 01 01	Historical archives of the European Union	1.7	0.0	0.0	0.0	0.0	1.7	1.7	100%	0.0
25 02 04 01	Documentary databases	0.9	0.0	0.0	0.0	0.0	0.9	0.6	63%	0.0
25 02 04 02	General publications	2.0	0.0	0.0	0.0	0.1	2.1	2.1	96%	0.0
Total		21.3	0.0	0.9	0.0	0.4	34.8	28.1	81%	5.0

Offices										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
24 01 06	European Anti-fraud Office (OLAF)	53.3	5.8	0.0	0.0	0.1	58.9	50.4	86%	5.9
26 01 09 01	Publications Office	78.4	14.0	0.0	0.0	16.3	108.5	87.0	80%	17.9
26 01 20	European Personnel Selection Office	26.1	8.2	0.2	0.0	0.9	35.3	26.3	74%	7.2
26 01 21	Office for the Administration and Payment of Individual Entitlements	33.6	2.6	0.0	0.8	5.6	42.4	36.9	87%	5.4
26 01 22 01	Office for Infrastructure and Logistics in Brussels	60.0	2.4	0.0	0.0	3.3	65.4	59.3	91%	3.8
26 01 23 01	Office for Infrastructure and Logistics in Luxembourg	23.3	1.1	0.0	0.0	0.3	24.7	22.3	90%	1.7
Total		274.6	34.1	0.2	0.8	26.5	335.3	282.2	84%	41.9

Pensions										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
30 01 13 01	Temporary allowances	0.0	0.0	0.0	0.2	0.0	0.2	0.2	84%	0.0
30 01 13 02	Pensions of former members and surviving dependants	4.6	0.0	0.0	0.1	0.0	4.7	4.5	95%	0.0
30 01 13 03	Weightings	0.5	0.0	0.0	0.0	0.0	0.5	0.3	61%	0.0
30 01 13 04	Allowances for staff assigned to non-active status, retired in the interests of the service or dismissed	22.5	0.0	0.0	0.0	0.0	22.3	20.7	93%	0.0
30 01 13 05	Insurance against sickness	0.8	0.0	0.0	0.0	0.0	0.8	0.6	74%	0.0
30 01 13 06	Adjustments to various allowances	1.5	0.0	0.0	0.0	0.0	1.5	0.6	41%	0.0
30 01 13 07	Pensions and severance grants	963.5	0.0	0.0	15.0	0.0	972.8	957.7	98%	0.0
30 01 13 09	Insurance against sickness	31.8	0.0	0.0	0.0	0.0	31.6	31.2	99%	0.0
30 01 13 11	Adjustments to pensions and various allowances	61.7	0.0	0.0	-15.3	0.0	46.1	33.7	73%	0.0
Total		1 086.9	0.0	0.0	0.0	0.0	1 080.5¹⁹	1 049.5	97%	0.0

Language Services										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
31 01 03 04	Other working expenditure	0.7	1.8	0.0	0.1	0.0	2.6	2.1	81%	0.5
31 01 06 01	Interpreting and conference expenditure	27.5	3.4	0.0	0.1	42.9	73.9	61.1	83%	12.5
31 01 06 02	Training and further training of conference interpreters	0.6	0.5	0.0	0.0	1.9	3.0	1.1	38%	1.7
31 01 06 03	Information technology expenditure of the 'Interpretation' Directorate-General	1.4	1.7	0.0	0.0	3.0	6.1	3.4	56%	2.6
31 01 07 01	Support services for the 'Translation' Directorate-General	12.8	2.6	0.0	0.5	1.6	17.5	13.6	78%	3.3
31 01 07 02	Support expenditure for operations of 'Language services, policy area	1.6	1.4	0.0	-0.2	0.1	2.9	1.6	56%	1.1
31 01 08 01	Interinstitutional cooperation activities in the language field	0.7	0.3	0.0	-0.2	0.2	1.0	0.5	50%	0.4
Total		45.3	11.7	0.0	0.3	49.6	107.0	83.5	78%	22.2

European Schools										
Official Position	Description	Initial Budget Payments	Carryover from 2007	BA Transfers	COM Transfers	Assigned revenue	Authorised appropriations	Implementation 2008	Rate	Carryover to 2009
26 01 51 01	European Schools: Office of the representative of the Board of Governors (Brussels)	6.9	0.2	0.1	0.0	0.0	7.3 ²⁰	7.0	97%	0.0
26 01 51 02	European Schools: Brussels I (Uccle)	21.8	0.0	0.0	1.3	0.0	23.0	23.0	100%	0.0
26 01 51 03	European Schools: Brussels II (Woluwe)	21.5	0.0	0.0	0.1	0.0	21.6	21.6	100%	0.0
26 01 51 04	European Schools: Brussels III (Ixelles)	20.3	0.3	0.0	0.0	0.0	20.6	20.0	97%	0.3
26 01 51 05	European Schools: Brussels IV (Transition)	4.7	0.1	0.0	-0.8	3.1	7.1	3.9	55%	3.1
26 01 51 11	European Schools: Luxembourg I	23.4	0.0	0.0	0.0	0.0	23.4	23.3	100%	0.1
26 01 51 12	European Schools: Luxembourg II	3.1	0.2	0.0	0.3	0.0	3.6	3.4	95%	0.0
26 01 51 21	European Schools: Mol (BE)	6.3	0.3	0.0	0.1	0.0	6.7	6.4	95%	0.0
26 01 51 22	European Schools: Frankfurt am Main (DE)	5.0	0.0	0.0	-0.6	0.0	4.4	4.2	95%	0.0
26 01 51 23	European Schools: Karlsruhe (DE)	2.7	0.4	0.0	0.0	0.0	3.1	2.4	78%	0.3
26 01 51 24	European Schools: Munich (DE)	0.7	0.0	0.0	0.0	0.5	1.2	0.6	49%	0.6
26 01 51 25	European Schools: Alicante (ES)	6.5	0.3	0.0	-0.4	0.0	6.4	5.7	89%	0.0
26 01 51 26	European Schools: Varese (IT)	9.6	0.0	0.0	0.0	0.0	9.6	9.3	97%	0.3
26 01 51 27	European Schools: Bergen (NL)	5.6	0.1	0.0	0.0	0.0	5.6	5.5	98%	0.1
26 01 51 28	European Schools: Culham (UK)	6.0	0.0	0.0	0.0	0.0	6.0	5.7	95%	0.3
Total		144.0	1.8	0.1	-0.0	3.6	149.6	142.0	95%	5.1

20 Including unused current reserve M€ 0.1.

B.8 HEADING 6 – COMPENSATION

Implementation Table											
	Initial budget	Carryover from 2007	Amending budgets	BA transfers	COM transfers	Assigned revenue	Total appropriations	Actual 2008	Rate	Actual 2007	Carry over to 2009
CA	207	0	0	0	0	0	207	207	100%	445	0
PA	207	0	0	0	0	0	207	207	100%	445	0
	RAL as at 01.01.2008	Payments on RAL	Commitments 2008	Payments on 2008 commitments		Decommitments 2008		RAL as at 31.12.2008		Evolution of the RAL (%)	
RAL	0	0	207	207		0		0		0%	

PART C

OWN RESOURCES

C.1. BUDGET IMPLEMENTATION TABLE

in Euros

Own Resources Related to the Financial Year 2008								
Title	Chapter	Budget Heading	Budget 2008 Final ¹	Outturn 2008 ²	Outturn 2007	Difference Final budget vs. Outturn	Outturn as %	Outturn variation as % (2008/2007)
			(1)	(2)	(3)	(4) = (2) - (1)	(5) = (2) / (1)	(6) = (2 - 3) / (3)
1		Own resources						
	10	- agricultural duties	1 282 800 000	1 277 600 607	1 404 037 522	- 5 199 393	99.59%	- 9.01%
	11	- levies and other duties in the sugar sector	707 800 000	707 861 888	- 30 702 665	67 888	100.01%	- 2 405.56%
	12	- customs duties	14 945 700 000	15 297 420 058	15 199 667 595	351 720 058	102.35%	- 0.64%
	13	- own resources accruing from VAT	18 096 756 274	17 966 255 814	18 467 676 754	- 130 530 460	99.28%	- 2.72%
	14	- own resources based on GNI	73 290 311 931	73 015 005 365	71 057 243 113	- 275 306 566	99.62%	2.76%
	15	- correction of budgetary imbalances granted to UK	0	385 365 503	61 069 996	385 365 503	-	531.02%
		TOTAL	108 353 368 205	108 649 485 235	106 158 992 315	326 117 030	100.30%	2.35%

1 The figures in this column correspond to those in the 2008 budget (OJ L 71, 143.2008, p.1) plus Amending Budgets No 1/2008 to No 10/2008

2 Provisional amounts

C.2 LEGAL BASIS

The basic rules on the system of the European Communities' own resources are laid down in Council Decision (2000/597/EC, Euratom)²¹.

According to the principle of equilibrium of the EU budget, total budgeted revenue must equal total budgeted expenditure. As soon as the total amount of budgeted expenditure has been decided, the total amount of own resources needed to finance the budget is determined being as the difference between total expenditure and other revenue.

Own resources can be divided into the following categories:

- Traditional own resources (customs duties, agricultural duties and sugar levies)
- the VAT based resource
- the GNI based resource ("the additional resource")

Finally, a specific mechanism for correcting the budgetary imbalance of the United Kingdom is also part of the own resources system.

Own resources are budgeted in Title 1 of the General Statement of Revenue²² (see also table above) on the basis of a set of forecast data (see next section). The breakdown of the total amount of own resources by type of own resource and by Member State results from the application of the rules laid down in the Council Decision on own resources and its implementing regulations. According to the Decision the total amount of own resources cannot exceed 1.24 % of the gross national income (GNI) of the EU.

C.3 THE BUDGETARY FORECAST OF OWN RESOURCES

The data necessary for establishing the budgetary forecast of own resources is discussed and adopted at the annual forecasting meeting of the Advisory Committee on Own Resources (ACOR)²³. Representatives of the Commission and of Member States participate in the meeting.

The discussions concern the forecasts for the VAT and GNI bases and traditional own resources (customs duties, agricultural duties and sugar levies). Both the forecasts for the preliminary draft budget for the following year as well as the updated forecasts for the current budget are adopted at the same meeting. Furthermore, the Commission presents the results of its calculations of the correction for the UK budgetary imbalance, which is also a necessary element for establishing the own resources forecast.

The Commission's forecasts of Member States' GNI and VAT bases are established on the basis of the spring economic forecasts from the Directorate-General for Economic and Financial Affairs, which have themselves been subject to prior discussions with experts from the Member States.

21 As the ratification process of the new own resources decision (Council Decision 2007/436/EC, Euratom) was still pending in 2008, the own resources were collected on the basis of the old decision (Council Decision 2000/597/EC, Euratom).

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

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

Traditional own resources of agricultural origin (agricultural duties and sugar levies) are forecasted by the Directorate-General for Agriculture on the basis of specific information and hypotheses concerning the outlook for agricultural markets and trade. Customs duties are forecasted on the basis of the latest outturn data on the weighted average rate of customs duties applied to import forecasts from the Directorate-General for Economic and Financial Affairs spring economic forecasts.

The forecasts mentioned above can be modified during the discussions with Member States at the ACOR meeting.

The updated data used for the 2008 own resources forecast was approved at the ACOR forecasts meeting of 7 May 2008 and budgeted in the Amending Budget No 5/2008.

C.4 THE PROCESS OF ADOPTING THE BUDGET

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

The amount of expenditure in the adopted budget, signed by the President of the European Parliament on 18 December 2007, was fixed at M€ 120 346.8, which was M€ 1 235.6 lower than the M€ 121 582.4 in the PDB. In order to ensure equilibrium between budgeted revenue and expenditure, this decrease was compensated by a corresponding decrease in the GNI-based resource, which is the "variable" resource that is used for balancing the budget. The forecast amounts of all other own resources remained the same as in the PDB.

C.4.1 Budgetary adjustments

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

In 2008, altogether 10 amending budgets were adopted. Their impact on the revenue side of the 2008 budget is indicated in the next table.

Amending Budgets In 2008						
Budget	Date of Adoption	Main Subject	Total Revenue 2008	Difference to Previous Budget	Total Amount of Own Resources	Difference to Previous Budget
Budget 2008	18/12/2007	Final adoption budget 2008	120 346 758 612 €		118 921 758 200 €	
AB 1/2008	09/04/2008	<ul style="list-style-type: none"> - The mobilisation of the EU Solidarity Fund relating to major storms in the UK in June and July 2007. - The creation of the necessary budgetary structure to accommodate the Research Executive Agency and the European Research Council Executive Agency. - Modification of the establishment plan of the European Agency for the Management of the Operational Cooperation at the External Borders of the Members States of the European Union. - The creation of the budget item Galileo Programme. - The creation of the budget article "Exceptional crisis expenditure". 	120 509 146 597 €	+ 162 387 985 €	119 084 146 185 €	+ 162 387 985 €
AB 2/2008	22/05/2008	<ul style="list-style-type: none"> - Inclusion into the 2008 budget of unused appropriations for commitments for the European Regional Development Fund (ERDF), European Agricultural Fund for Rural Development (EAFRD) and the European Fisheries Fund (EFF), arising from delays in implementation of the first year of the multi-annual financial framework 2007-2013. - Modifications to the establishment plan of the European Medicines Agency (EMA), following the creation of the "Paediatric Committee". - Modifications to the establishment plan of the European Maritime Safety Agency (EMSA) to take account of the creation of a European Data Centre for the Long Range Identification and Tracking of Ships (LRIT). 	120 509 146 597 €	0	119 084 146 185 €	0
AB 3/2008	05/06/2008	<ul style="list-style-type: none"> - The budgeting of the revenue accruing from the Microsoft case. - The budgeting of part of the savings arising from the smaller than estimated increase for pay and pensions in 2007. - Reinforcement of the emergency fund for veterinary measures due to the bluetongue crisis. - The creation of the necessary budgetary structure to accommodate four Joint Technology Initiatives: Innovative Medicines Initiative (IMI), Clean Sky, ARTEMIS (Joint Technology Initiative in Embedded Computing Systems) and ENIAC (European Technology Platform on Nanoelectronics). - Mobilisation of the EU Solidarity Fund relating to forest fires in Greece in August 2007 and floods in Slovenia in September 2007. - Modifications to the establishment plan of the European Economic and Social Committee. 	120 662 885 029 €	+ 153 738 432 €	118 388 684 617 €	- 695 461 568 €
AB 4/2008	05/06/2008	<ul style="list-style-type: none"> - Budgeting the surplus resulting from the implementation of the budget year 2007. 	120 662 885 029 €	0	116 859 851 327 €	- 1 528 833 290 €
AB 5/2008	02/09/2008	<ul style="list-style-type: none"> - The revision of the forecast of traditional own resources (TOR, i.e. customs duties, agricultural duties and sugar levies), VAT and GNI bases - The budgeting of the relevant UK corrections as well as their financing. 	120 662 885 029 €	0	116 859 851 327 €	0

Amending Budgets In 2008

Budget	Date of Adoption	Main Subject	Total Revenue 2008	Difference to Previous Budget	Total Amount of Own Resources	Difference to Previous Budget
AB 6/2008	23/09/2008	<ul style="list-style-type: none"> - The necessary budgetary adaptations arising from the extension of the mandate of three executive agencies: the Education, Audiovisual and Culture Executive Agency (EACEA), the Executive Agency for the Public Health Programme (PHEA), and the Trans-European Transport Network Executive Agency (TEN-T EA). - The creation of the necessary budgetary structure to accommodate the Fuel Cells and Hydrogen Joint Undertaking (FCH JU). - An increase of M€ 2.2 in commitment appropriations, to cover part of the costs of a new building for M€ OJUST. - An increase of M€ 3.9 in commitment appropriations for the Competitiveness and Innovation Programme (CIP) – Entrepreneurship and Innovation. 	120 662 885 029 €	0	116 859 851 327 €	0
AB 7/2008	21/10/2008	<ul style="list-style-type: none"> - Mobilisation of the EU Solidarity Fund for an amount of M€ 12.78 in commitment and payment appropriations relating to the effects of hurricane "Dean" in Guadeloupe and Martinique in August 2007. - A corresponding reduction in payment appropriations of M€ 12.78 from the line 13 04 02 Cohesion Fund. 	120 662 885 029 €	0	116 859 851 327 €	0
AB 8/2008	20/11/2008	<ul style="list-style-type: none"> - The European Economic and Social Committee (EESC) budgetary adjustments resulting from lower than estimated salary increases. 	120 662 566 767 €	- 318 262 €	116 859 581 330 €	- 269 997 €
AB 9/2008	18/12/2008	<ul style="list-style-type: none"> - Budgeting of an increase in the forecast of revenue (M€ 2 044.9) after the revision of the forecasts of own resources and other revenue; - Budgeting of a decrease of payment appropriations in budget lines for headings 1a, 1b, 2, 3b and 4 (M€ 4 891.3), after taking into account the redeployments proposed in the global transfer. 	115 771 282 245 €	- 4 891 284 522 €	108 323 368 205 €	- 8 536 213 125 €
AB 10/2008	18/12/2008	<ul style="list-style-type: none"> - Mobilisation of the EU Solidarity Fund for an amount of M€ 7.6 in commitment and payment appropriations following a serious drought in Cyprus. - A corresponding reduction in payment appropriations of M€ 7.6 from the budget line 13 04 02 Cohesion Fund. 	115 771 282 245 €	0	108 323 368 205 €	0

C.5 BUDGET FORECASTS TABLE 2008 VERSUS 2007

in Euros

Own Resources Related to the Financial Year								
Title	Chapter	Budget Heading	BUDGET 2008		BUDGET 2007	Final budget vs. Initial Budget	Variation as % (2008)	Variation as % (2008/2007)
			Initial	Final ¹	Final ²			
			(1)	(2)	(3)	(4) = (2) - (1)	(5) = (4) / (1)	(6) = (2 - 3) / (3)
1		Own resources						
	10	- agricultural duties	1 683 200 000	1 282 800 000	1 486 800 000	- 400 400 000	-23.79%	- 13.72%
	11	- levies and other duties in the sugar sector	633 400 000	707 800 000	- 37 700 000	74 700 000	11.75%	- 1 977.45%
	12	- customs duties	16 431 900 000	14 945 700 000	15 083 800 000	- 1 486 200 000	- 9.04%	- 0.92%
	13	- own resources accruing from VAT	19 095 673 953	18 096 756 274	18 517 228 951	- 998 917 679	- 5.23%	- 2.27%
	14	- own resources based on GNI	81 077 584 247	73 290 311 931	71 153 076 387	- 7 787 272 316	- 9.60%	3.00%
	15	- correction of budgetary imbalances granted to UK	0	0	0	0	-	-
		TOTAL	118 921 758 200	108 353 368 205	106 203 205 338	-10 598 389 995	-8.91%	2.00%

1 The figures of the final budget correspond to those of the Amending Budget No 10/2008

2 The figures of the final budget correspond to those of the Amending Budget No 7/2007

C.6

BREAKDOWN OF THE TOTAL AMOUNT OF OWN RESOURCES BY MEMBER STATE

in Euros

Member State	Initial budget 2008	Final budget 2008
Belgium	4 670 799 937	4 488 839 886
Bulgaria	334 445 137	343 568 585
Czech Republic	1 321 866 315	1 290 819 017
Denmark	2 369 166 347	2 272 696 879
Germany	23 473 578 458	21 572 352 511
Estonia	182 513 841	166 343 851
Ireland	1 758 207 506	1 552 005 577
Greece	2 189 299 651	2 207 815 971
Spain	11 003 073 520	10 039 010 221
France	18 686 816 894	17 582 562 799
Italy	15 177 182 642	14 187 384 761
Cyprus	179 848 446	176 314 844
Latvia	222 784 810	215 208 514
Lithuania	302 137 161	304 401 017
Luxembourg	309 711 928	265 454 052
Hungary	991 943 975	912 105 763
Malta	59 353 449	55 668 537
Netherlands	6 654 552 673	6 209 281 363
Austria	2 549 839 115	2 278 917 858
Poland	3 191 434 827	3 224 353 288
Portugal	1 550 363 324	1 465 664 361
Romania	1 350 381 019	1 216 461 901
Slovenia	338 884 110	377 677 702
Slovakia	569 380 009	559 923 861
Finland	1 739 702 106	1 671 149 086
Sweden	3 195 781 885	2 931 774 946
United Kingdom	14 548 709 115	10 755 611 054
Total	118 921 758 200	108 323 368 205

(1) The figures of the final budget are those of the Amending Budget No 10/2008

C.7 IMPLEMENTATION OF OWN RESOURCES

The custom duties collected amounted to 102.35 % of the amounts forecasted. The budgetary estimates were modified at the time the Amending Budgets No 5/2008 and 9/2008 were established (they were first increased by M€ 114 but later decreased by M€ 1 600). These adjustments were based, on one hand, on the new macroeconomic forecasts of spring 2008 being more optimistic than the previous ones and, on the other hand, on the evolution of the contributions. Actual amounts versus budgetary estimates for agricultural duties and sugar levies reached levels of 99.59 % and 100.01 % respectively.

The Member States' VAT and GNI payments corresponded closely to the budgetary estimate. The differences between the estimated twelfths and the amounts actually paid are explained by the differences in the euro rates used for budgetary purposes (see Article 10 (3) of Regulation No 1150/2000) and the rates in force at the time when the Member States (not part of the EMU) actually made their payments. The changes in the exchange rates during 2008 had a negative impact of M€ 131 and M€ 275 for VAT and GNI respectively.

According to Council Decision No. 2000/597 on the system of the European Communities' own resources, the United Kingdom is granted a correction in respect of budgetary imbalances. As this amount is financed by the other Member States there should be no net effect on the budget. However, a positive amount of M€ 385 was registered. This was caused by differences in the exchange rates similar to those for the VAT/GNI resources.

ANNEX I

TYPES OF APPROPRIATION

The budgetary terminology used in the implementation tables is shown in the schematic table below:

Authorised Appropriations			
Fund Source Code	Concept	Financial Regulation 2002	Presentation in this report
C1	Initial Budget	4, 6, 7, 9, 10, 11, 77, 156, 157, 179, 183	Voted budget without the reserve (provisional appropriations)
	Amending Budget	37, 38	Own column
	Transfers	22 to 26, 161	Separate columns for Budgetary Authority transfers and Commission transfers
C1	EFTA	18.1.d	Belongs to earmarked revenue
C2	Carry over on decision 31/12	9.2 b, 9.3	Carry over from 2007/to 2009
C3	Carry over on decision 31/03	9.2 a	Carry over from 2007/to 2009
C4	Refunds	10, 18. e, f, g, h, i, j	Belongs to earmarked revenue
C5	Refunds carried over	10	Belongs to earmarked revenue
C6	Reimbursement of advances	156 and 157 Implementation rules 228	Belongs to earmarked revenue
C7	Reconstitutions	157	Considered as carryover of the Structural funds
C8	Automatic carryovers of payment appropriations corresponding to commitments of non-differentiated appropriations	9.4	Carry over from 2007/to 2009
R0	Other earmarked revenue	18 a, b, c, d	Belongs to earmarked revenue
	PECO participation		Belongs to earmarked revenue
FCA	Coal and Steel participation		Belongs to earmarked revenue
TFC	JRC Revenue	161§2	Belongs to earmarked revenue
TCA	JRC other revenue		Belongs to earmarked revenue

Budgetary appropriations are C1 (excluding EFTA) + C2 + C3 +C7 + C8.

ANNEX II

SUMMARY INFORMATION ON THE TRANSFERS OF APPROPRIATIONS AMONG THE VARIOUS COMMISSION BUDGET ITEMS (ART. 122.2 OF THE FINANCIAL REGULATION)

KEY

H	Financial Framework Heading	CE	Compulsory expenditure
R	Reserve	NCE	Non-compulsory expenditure
DE	Differentiated expenditure	CA	Commitment appropriations
NDE	Non-differentiated expenditure	PA	Payment appropriations

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 001	19 01 01 01	5		Expenditure related to staff in active employment of 'External Relations, Directorates-General	NDE	NCE	17 348 317	17 348 317
DEC 001	40 01 40	5	R	Administrative reserve	DE	NCE	-17 348 317	-17 348 317
DEC 002	15 01 02 01	5		External staff	NDE	NCE	72 075	72 075
DEC 002	19 01 02 01	5		External staff of 'External Relations, Directorates-General	NDE	NCE	235 365	235 365
DEC 002	21 01 02 01	5		External staff of 'Development, Directorates-General	NDE	NCE	43 245	43 245
DEC 002	25 01 02 01	5		External staff of 'Commission's policy coordination and legal advice, policy area	NDE	NCE	100 905	100 905
DEC 002	26 01 02 01	5		External staff	NDE	NCE	86 490	86 490
DEC 002	27 01 02 09	5		External staff - Non-decentralised management	NDE	NCE	-595 740	-595 740
DEC 002	31 01 02 01	5		External staff	NDE	NCE	57 660	57 660
DEC 003	04 02 06	1b		Completion of European Social Fund (ESF) – Objective 3 (2000 to 2006)	DE	NCE		-3 106 882
DEC 003	04 05 01	1a		European Globalisation Adjustment Fund (EGF)	DE	NCE	3 106 882	3 106 882
DEC 003	40 02 43	1a		Reserve for the European Globalisation Adjustment Fund	DE	NCE	-3 106 882	
DEC 004	18 05 09	3a		Prevention of and fight against Crime	DE	NCE	7 125 000	5 000 000
DEC 004	40 02 41 01	3a	R	Prevention of and fight against Crime	DE	NCE	-7 125 000	-5 000 000
DEC 005	17 03 05	4		International agreements and membership of international organisations in the field of public health and tobacco control	DE	NCE	240 000	
DEC 005	40 02 41 01	4	R	International agreements and membership of international organisations in the field of public health and tobacco control	DE	NCE	-240 000	
DEC 006	11 03 01	2		International fisheries agreements	DE	CE	15 000 000	15 000 000
DEC 006	40 02 41 02	2	R	Differentiated appropriations (compulsory expenditure)	DE	CE	-15 000 000	-15 000 000
DEC 008	02 02 01	1a		Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation programme	DE	NCE	12 054 500	
DEC 008	40 02 41 01	1a	R	Differentiated appropriations (non-compulsory expenditure)	DE	NCE	-12 054 500	
DEC 009	11 03 01	2		International fisheries agreements	DE	CE	2 420 000	2 420 000
DEC 009	40 02 41 02	2	R	Differentiated appropriations (compulsory expenditure)	DE	CE	-2 420 000	-2 420 000
DEC 010	04 01 04 01	1b		European Social Fund (ESF) and non-operational technical assistance - Expenditure on administrative management	NDE	NCE	2 708 133	2 708 133
DEC 010	05 01 04 04	2		European Agricultural Fund for Rural Development (EAFRD) - Non-operational technical assistance	NDE	NCE	927 000	927 000
DEC 010	13 01 04 01	1b		European Regional Development Fund (ERDF) - Expenditure on administrative management	NDE	NCE	1 965 000	1 965 000
DEC 010	13 01 04 03	1b		Cohesion Fund (CF) - Expenditure on administrative management	NDE	NCE	742 500	742 500
DEC 010	40 01 40	1b	R	Administrative reserve	NDE	NCE	-6 342 633	-6 342 633
DEC 011	01 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	137 210	137 210
DEC 011	02 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	200 557	200 557
DEC 011	03 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	187 677	187 677

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 011	04 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	170 855	170 855
DEC 011	05 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	264 956	264 956
DEC 011	06 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	234 728	234 728
DEC 011	07 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	156 661	156 661
DEC 011	08 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	23 394	23 394
DEC 011	09 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	108 559	108 559
DEC 011	11 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	78 593	78 593
DEC 011	12 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	118 284	118 284
DEC 011	13 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	159 815	159 815
DEC 011	14 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	114 078	114 078
DEC 011	15 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	139 575	139 575
DEC 011	16 01 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	138 524	138 524
DEC 011	17 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	194 249	194 249
DEC 011	18 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	130 375	130 375
DEC 011	19 01 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	253 654	253 654
DEC 011	20 01 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	125 644	125 644
DEC 011	21 01 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	152 718	152 718
DEC 011	22 01 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	64 662	64 662
DEC 011	23 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	43 897	43 897
DEC 011	25 01 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	368 258	368 258
DEC 011	26 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	289 139	289 139
DEC 011	27 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	113 027	113 027
DEC 011	28 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	23 394	23 394
DEC 011	29 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	168 752	168 752
DEC 011	31 01 01	5		Expenditure related to staff in active employment working with the institution	NDE	NCE	838 765	838 765
DEC 011	40 01 40	5	R	Administrative reserve	NDE	NCE	-5 000 000	-5 000 000
DEC 012	01 04 09 01	1a		European Investment Fund - Provision of paid-up shares of subscribed capital	DE	NCE	2 500 000	2 500 000
DEC 012	26 02 01	1a		Procedures for awarding and advertising public supply works and service contracts	DE	NCE	-2 500 000	-2 500 000
DEC 013	01 03 02	4		Macroeconomic assistance	DE	NCE	-3 000 000	
DEC 013	22 02 01	4		Transition and institution-building assistance to candidate countries	DE	NCE		- 48 000 000
DEC 013	23 02 02	4		Food aid	DE	NCE	60 000 000	48 000 000
DEC 013	40 02 42	4	R	Emergency aid reserve	DE	NCE	-57 000 000	
DEC 014	13 05 03 02	4		Cross-border cooperation (CBC) - Contribution from Heading 4	DE	NCE	31 668 253	
DEC 014	22 02 04 02	4		Cross-border Cooperation (CBC) with Member States	DE	NCE	-31 668 253	
DEC 015	19 04 03	4		Electoral observation	DE	NCE		- 8 000 000
DEC 015	19 06 04 01	4		Assistance in the nuclear sector	DE	NCE		-6 000 000
DEC 015	19 08 01 02	4		European Neighbourhood and Partnership financial assistance to Palestine the peace process and UNRWA	DE	NCE		83 400 000
DEC 015	19 10 03	4		Cooperation with developing Middle Eastern (DCI) countries	DE	NCE		-15 000 000
DEC 015	21 05 03	4		Human and social development - Completion of former cooperation	DE	NCE		-2 000 000
DEC 015	22 02 05 01	4		Completion of Phare pre-accession assistance	DE	NCE		-52 400 000
DEC 016	18 03 05	3a		European Migration Network	DE	NCE	6 500 000	2 790 000

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 016	40 02 41 01	3a	R	European Migration Network	DE	NCE	-6 500 000	-2 790 000
DEC 017	06 06 01	1a		Research related to energy	DE	NCE		-20 000 000
DEC 017	06 06 02	1a		Research related to transport (including aeronautics)	DE	NCE		-35 000 000
DEC 017	06 06 05 02	1a		Completion of the sixth EC framework programme (2003 to 2006)	DE	NCE		-30 000 000
DEC 017	08 02 01	1a		Cooperation — Health	DE	NCE		-3 120 000
DEC 017	08 03 01	1a		Cooperation — Food agriculture and fisheries and biotechnology	DE	NCE		-870 000
DEC 017	08 04 01	1a		Cooperation — Nanosciences nanotechnologies materials and new production technologies	DE	NCE		47 000 000
DEC 017	08 06 01	1a		Cooperation — Environment (including climate change)	DE	NCE		24 400 000
DEC 017	08 07 01	1a		Cooperation — Transport (including aeronautics)	DE	NCE		16 000 000
DEC 017	08 08 01	1a		Cooperation — Socioeconomic sciences and the humanities	DE	NCE		4 590 000
DEC 017	08 09 01	1a		Cooperation — Risk-sharing finance facility	DE	NCE		-75 500 000
DEC 017	08 10 01	1a		Ideas	DE	NCE		-97 660 000
DEC 017	08 16 01	1a		Capacities — Science in society	DE	NCE		-4 880 000
DEC 017	08 17 01	1a		Capacities — International cooperation activities	DE	NCE		1 950 000
DEC 017	08 22 02	1a		Completion of the fifth framework programme (1998 to 2002)	DE	NCE		9 400 000
DEC 017	08 22 02 02	1a		Completion of the fifth Euratom framework programme (1998 to 2002)	DE	NCE		-1 270 000
DEC 017	08 22 03 01	1a		Completion of the sixth EC framework programme (2003 to 2006)	DE	NCE		164 960 000
DEC 018	23 02 01	4		Humanitarian aid	DE	NCE	40 000 000	24 000 000
DEC 018	23 02 02	4		Food aid	DE	NCE	40 000 000	24 000 000
DEC 018	40 02 42	4	R	Emergency aid reserve	DE	NCE	-80 000 000	-48 000 000
DEC 019	01 03 02	4		Macroeconomic assistance	DE	NCE	-30 000 000	
DEC 019	13 05 01 01	4		Instrument for structural policies for pre-accession (ISPA) - Completion of other previous projects (2000 to 2006)	DE	NCE		-10 000 000
DEC 019	13 05 02	4		Instrument for Pre-Accession Assistance (IPA) - Regional Development component	DE	NCE		-20 000 000
DEC 019	13 05 03 01	1b		Cross-border cooperation (CBC) - Contribution from Heading 1-b	DE	NCE		-10 000 000
DEC 019	19 08 01 02	4		European Neighbourhood and Partnership financial assistance to Palestine the peace process and UNRWA	DE	NCE	30 000 000	40 000 000
DEC 020	01 03 02	4		Macroeconomic assistance	DE	NCE	-40 000 000	
DEC 020	19 08 01 02	4		European Neighbourhood and Partnership financial assistance to Palestine the peace process and UNRWA	DE	NCE	40 000 000	40 000 000
DEC 020	22 02 05 02	4		Completion of CARDS assistance	DE	NCE		-40 000 000
DEC 022	11 02 03 01	2		Fisheries programme for the outermost regions - New measures	DE	CE	19 828 768	
DEC 022	40 02 41 02	2	R	Differentiated appropriations (compulsory expenditure)	DE	CE	-19 828 768	
DEC 023	19 03 04	4		Emergency measures	DE	NCE		-10 000 000
DEC 023	19 04 01	4		European Instrument for Democracy and Human Rights (EIDHR)	DE	NCE		-15 000 000
DEC 023	19 04 03	4		Electoral observation	DE	NCE		-2 000 000
DEC 023	19 06 01 01	4		Crisis response and preparedness (Instrument for Stability)	DE	NCE		28 000 000
DEC 023	19 09 02	4		Preparatory action - Cooperation with middle income group countries in Latin America	DE	NCE		-1 000 000
DEC 024	04 02 01	1b		Completion of European Social Fund (ESF) - Objective 1 (2000 to 2006)	DE	NCE		-10 770 772
DEC 024	04 05 01	1a		European Globalisation Adjustment Fund (EGF)	DE	NCE	10 770 772	10 770 772
DEC 024	40 02 43	1a	R	Reserve for the European Globalisation Adjustment Fund	DE	NCE	-10 770 772	
DEC 025	01 01 02 01	5		External staff	NDE	NCE	14 502	14 502
DEC 025	02 01 02 11	5		Other management expenditure	NDE	NCE	-520 000	-520 000
DEC 025	03 01 02 01	5		External staff	NDE	NCE	-70 000	-70 000
DEC 025	04 01 02 11	5		Other management expenditure	NDE	NCE	-150 000	-150 000
DEC 025	05 01 02 11	5		Other management expenditure	NDE	NCE	-1 000 000	-1 000 000
DEC 025	06 01 02 11	5		Other management expenditure	NDE	NCE	233 000	233 000

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 025	08 01 02 01	5		External staff	NDE	NCE	-370 688	-370 688
DEC 025	09 01 02 01	5		External staff	NDE	NCE	-237 987	-237 987
DEC 025	12 01 02 11	5		Other management expenditure	NDE	NCE	-10 000	-10 000
DEC 025	13 01 02 11	5		Other management expenditure	NDE	NCE	94 328	94 328
DEC 025	14 01 02 01	5		External staff	NDE	NCE	35 000	35 000
DEC 025	14 01 02 11	5		Other management expenditure	NDE	NCE	20 000	20 000
DEC 025	16 01 02 01	5		External staff of 'Communication' Directorate-General: Headquarters	NDE	NCE	214 502	214 502
DEC 025	16 01 02 11	5		Other management expenditure of 'Communication' Directorate-General: Headquarters	NDE	NCE	578 000	578 000
DEC 025	18 01 02 11	5		Other management expenditure	NDE	NCE	70 000	70 000
DEC 025	19 01 02 01	5		External staff of 'External relations' Directorate-General	NDE	NCE	279 376	279 376
DEC 025	19 01 02 11	5		Other management expenditure of 'External relations' Directorate-General	NDE	NCE	174 625	174 625
DEC 025	20 01 02 11	5		Other management expenditure of 'Trade' Directorate-General	NDE	NCE	636 000	636 000
DEC 025	21 01 02 01	5		External staff of 'Development' Directorate-General	NDE	NCE	70 252	70 252
DEC 025	21 01 02 11	5		Other management expenditure of 'Development' Directorate-General	NDE	NCE	460 000	460 000
DEC 025	22 01 02 11	5		Other management expenditure of 'Enlargement' Directorate-General	NDE	NCE	-100 000	-100 000
DEC 025	23 01 02 11	5		Other management expenditure	NDE	NCE	120 000	120 000
DEC 025	25 01 02 11	5		Other management expenditure of 'Commission's policy coordination and legal advice' policy area	NDE	NCE	1 236 774	1 236 774
DEC 025	26 01 02 01	5		External staff	NDE	NCE	55 236	55 236
DEC 025	26 01 02 11	5		Other management expenditure	NDE	NCE	15 000	15 000
DEC 025	27 01 02 09	5		External staff – Non-decentralised management	NDE	NCE	-598 868	-598 868
DEC 025	27 01 02 19	5		Other management expenditure - Non-decentralised management	NDE	NCE	-674 052	-674 052
DEC 025	28 01 02 11	5		Other management expenditure	NDE	NCE	-75 000	-75 000
DEC 025	29 01 02 11	5		Other management expenditure	NDE	NCE	-500 000	-500 000
DEC 026	06 01 04 12	1a		Galileo Programme - Expenditure on administrative management	NDE	NCE	1 000 000	1 000 000
DEC 026	06 02 10	1a		Galileo Programme	DE	NCE	-1 000 000	-1 000 000
DEC 027	19 08 01 03	4		European Neighbourhood and Partnership financial cooperation with Eastern Europe	NDE	NCE	37 262 600	21 000 000
DEC 027	40 02 41	4	R	European Neighbourhood and Partnership financial cooperation with Eastern Europe	NDE	NCE	-37 262 600	-21 000 000
DEC 028	01 02 02	5		Coordination and surveillance of economic and monetary union	NDE	NCE		850 000
DEC 028	01 03 02	4		Macroeconomic assistance	DE	NCE		-29 700 000
DEC 028	02 02 01	1a		Competitiveness and Innovation Framework Programme - Entrepreneurship and Innovation Programme	NDE	NCE		-12 650 000
DEC 028	02 02 03 02	1a		Support for small and middle-sized enterprises (SMEs) in the new financial environment	NDE	NCE		-2 300 000
DEC 028	02 02 11	1a		Preparatory action - GMES operational services	NDE	NCE		-2 880 000
DEC 028	02 02 12	1a		Pilot project - Facilitating access to insurance by self-employed builders and small building firms so as to stimulate innovation and the promotion of eco-technologies in the European Union	NDE	NCE		-1 000 000
DEC 028	04 04 01 01	1a		Employment	NDE	NCE		-1 500 000
DEC 028	04 04 06	1a		European Year of Equal Opportunities for All in 2007	NDE	NCE		-1 470 000
DEC 028	04 04 07	1a		Completion of previous programmes	NDE	NCE		-1 600 000
DEC 028	05 04 05 02	2		Operational technical assistance	NDE	NCE		-2 000 000
DEC 028	05 08 01	2		Farm Accountancy Data Network (FADN)	NDE	NCE		-1 000 000
DEC 028	06 03 03	1a		Financial support for projects of common interest in the trans-European transport network	NDE	NCE		190 600 000
DEC 028	06 04 01	1a		Completion of the 'Intelligent energy - Europe' programme (2003 to 2006)	NDE	NCE		-1 900 000
DEC 028	06 04 09	1a		Investment fund for renewable energy and biorefineries	NDE	NCE		-3 000 000
DEC 028	06 06 01	1a		Research related to energy	NDE	NCE		-6 450 000
DEC 028	06 06 05 01	1a		Completion of programmes (prior to 2003)	NDE	NCE		-6 500 000

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 028	06 06 05 02	1a		Completion of the sixth EC framework programme (2003 to 2006)	NDE	NCE		-27 000 000
DEC 028	06 07 01	1a		Transport security	NDE	NCE		-1 000 000
DEC 028	06 07 05	1a		Preparatory action - Facilitation of cross-border traffic at the EU north-east external border-crossing points (from a traffic safety and security aspect)	NDE	NCE		-3 000 000
DEC 028	07 03 06	2		Completion of awareness-raising and other general actions based on the Community action programmes in the field of the environment	NDE	NCE		-1 000 000
DEC 028	07 04 01	3b		Civil Protection Financial Instrument	NDE	NCE		-7 000 000
DEC 028	07 04 03	3b		Completion of previous programmes and actions in the field of civil protection and marine pollution	NDE	NCE		-900 000
DEC 028	07 04 04	2		Pilot project - Step up cooperation between Member States on combating forest fires	NDE	NCE		-2 000 000
DEC 028	07 04 05	1a		Preparatory action - EU rapid response capability	NDE	NCE		-2 000 000
DEC 028	08 02 02	1a		Cooperation - Health - Innovative Medicines Initiative Joint Undertaking (IMI)	NDE	NCE		-36 900 000
DEC 028	08 03 01	1a		Cooperation - Food agriculture and fisheries and biotechnology	NDE	NCE		-15 600 000
DEC 028	08 04 01	1a		Cooperation - Nanosciences nanotechnologies materials and new production technologies	NDE	NCE		14 600 000
DEC 028	08 07 03	1a		Cooperation - Transport - Support expenditure for Clean Sky Joint	NDE	NCE		-1 500 000
DEC 028	08 11 01	1a		People	NDE	NCE		42 200 000
DEC 028	08 13 01	1a		Capacities - Research for the benefit of small and medium-sized enterprises (SMEs)	NDE	NCE		-20 100 000
DEC 028	08 19 01	1a		Capacities - Support for coherent development of research policies	NDE	NCE		-3 100 000
DEC 028	08 22 03 01	1a		Completion of the sixth EC framework programme (2003 to 2006)	NDE	NCE		36 400 000
DEC 028	09 04 01 01	1a		Support for research cooperation in the area of information and communication technologies (ICTs - Cooperation)	NDE	NCE		6 900 000
DEC 028	09 04 03 02	1a		Completion of the sixth EC framework programme (2003 to 2006)	NDE	NCE		61 400 000
DEC 028	09 05 01	1a		Capacities - Research infrastructures	NDE	NCE		-3 900 000
DEC 028	10 05 01	1a		Decommissioning of nuclear installations and waste management	NDE	NCE		-9 900 000
DEC 028	11 03 03	2		Preparatory work for new international fisheries organisations and other non-compulsory contributions to international organisations	NDE	NCE		-7 600 000
DEC 028	11 04 01	2		Closer dialogue with the fishing industry and those affected by the common fisheries policy	NDE	NCE		-30 000
DEC 028	11 05 02 02	1a		Completion of the sixth EC framework programme (2003 to 2006)	NDE	NCE		-1 000 000
DEC 028	11 06 04	2		Completion of the Financial Instrument for Fisheries Guidance (FIG) - Outside Objective 1 areas (2000 to 2006)	NDE	NCE		43 320 000
DEC 028	11 07 01	2		Support for the management of fishery resources (collection of basic data)	NDE	NCE		-3 850 000
DEC 028	11 07 02	2		Support for the management of fishery resources (improvement of scientific advice)	NDE	NCE		-2 770 000
DEC 028	11 08 01	2		Financial contribution to the Member States for expenses in the field of control	NDE	NCE		-10 000 000
DEC 028	11 08 02	2		Inspection and surveillance of fishing activities in Community waters and elsewhere	NDE	NCE		-1 970 000
DEC 028	11 09 01	2		Preparatory action - Maritime policy	NDE	NCE		-6 000 000
DEC 028	11 09 02	2		Pilot project - Networking and best practices in maritime policy	NDE	NCE		-4 000 000
DEC 028	14 04 01	1a		Completion of previous Customs programmes	NDE	NCE		2 000 000
DEC 028	14 04 02	1a		Customs 2013	NDE	NCE		1 000 000
DEC 028	15 02 02 05	1a		Erasmus Mundus	NDE	NCE		-7 700 000
DEC 028	15 02 09	1a		Completion of previous programmes in the field of education and training	NDE	NCE		-27 500 000
DEC 028	15 02 29	1a		Pilot project - Cooperation between European Institutes of Technology	NDE	NCE		-2 000 000
DEC 028	15 04 44	3b		Culture Programme (2007 to 2013)	NDE	NCE		-6 900 000
DEC 028	15 06 66	3b		Europe for Citizens	NDE	NCE		-5 150 000
DEC 028	16 02 03	3b		Information for the media	NDE	NCE		800 000
DEC 028	16 04 02	3b		Online information and communication tools	NDE	NCE		1 600 000
DEC 028	16 04 03	3b		Targeted written publications	NDE	NCE		500 000

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 028	18 02 06	3a		External Borders Fund	NDE	NCE		-41 000 000
DEC 028	18 03 03	3a		European Refugee Fund	NDE	NCE		-47 000 000
DEC 028	18 03 09	3a		European Fund for the Integration of Third-country Nationals	NDE	NCE		-15 000 000
DEC 028	18 04 06	3a		Fundamental rights and citizenship	NDE	NCE		-5 100 000
DEC 028	18 04 07	3a		Fight against violence (Daphne)	NDE	NCE		-6 000 000
DEC 028	18 05 01 01	3a		Completion of cooperation programmes in the fields of Justice and home affairs and AGIS	NDE	NCE		-4 500 000
DEC 028	18 05 06	3a		Completion of fight against terrorism	NDE	NCE		-1 000 000
DEC 028	18 05 08	3a		Prevention preparedness and consequence management of terrorism	NDE	NCE		-4 000 000
DEC 028	18 05 09	3a		Prevention of and fight against crime	NDE	NCE		-15 000 000
DEC 028	18 06 06	3a		Criminal justice	NDE	NCE		-2 000 000
DEC 028	18 06 07	3a		Civil justice	NDE	NCE		-4 000 000
DEC 028	18 07 03	3a		Drugs prevention and information	NDE	NCE		-1 000 000
DEC 028	19 02 01	4		Cooperation with third countries in the areas of migration and asylum	NDE	NCE		14 149 679
DEC 028	19 03 01	4		Monitoring and implementation of peace and security processes	NDE	NCE		15 600 000
DEC 028	19 03 03	4		Conflict resolution and other stabilisation measures	NDE	NCE		10 000 000
DEC 028	19 03 07	4		Police missions	NDE	NCE		10 000 000
DEC 028	19 04 01	4		European Instrument for Democracy and Human Rights (EIDHR)	NDE	NCE		-9 000 000
DEC 028	19 04 03	4		Electoral observation	NDE	NCE		-6 776 777
DEC 028	19 04 05	4		Completion of former cooperation	NDE	NCE		-12 000 000
DEC 028	19 06 01 01	4		Crisis response and preparedness (Instrument for Stability)	NDE	NCE		3 774 125
DEC 028	19 08 01 01	4		European Neighbourhood and Partnership financial cooperation with Mediterranean countries	NDE	NCE		35 000 000
DEC 028	19 08 01 03	4		European Neighbourhood and Partnership financial cooperation with Eastern Europe	NDE	NCE		71 000 000
DEC 028	19 09 01	4		Cooperation with developing countries in Latin America	NDE	NCE		-10 000 000
DEC 028	19 10 03	4		Cooperation with developing Middle Eastern (DCI) countries	NDE	NCE		-47 000 000
DEC 028	21 02 01	4		Food security	NDE	NCE		9 000 000
DEC 028	21 03 01	4		Non-State actors in development	NDE	NCE		27 000 000
DEC 028	21 05 01 01	4		Health	NDE	NCE		-2 991 439
DEC 028	21 05 01 03	4		Other aspects of human and social development	NDE	NCE		-1 112 069
DEC 028	21 05 03	4		Human and social development - Completion of former cooperation	NDE	NCE		-10 493 519
DEC 028	21 06 05	4		Assistance to ACP banana producers	NDE	NCE		19 150 000
DEC 028	22 02 01	4		Transition and institution-building assistance to candidate countries	NDE	NCE		-16 600 000
DEC 028	22 02 02	4		Transition and institution-building assistance to potential candidate countries	NDE	NCE		-69 000 000
DEC 028	22 04 02	4		Information and communication programmes for non-member countries	NDE	NCE		-1 950 000
DEC 028	24 02 01	1a		General measures to combat fraud - Hercule II	NDE	NCE		1 000 000
DEC 028	26 03 01 01	1a		Pan-European e-Government services to public administrations enterprises and citizens (IDABC)	NDE	NCE		6 000 000
DEC 028	29 02 01	5		Completion of statistical information policy	NDE	NCE		4 000 000
DEC 029	04 02 01	1b		Completion of European Social Fund (ESF) - Objective 1 (2000 to 2006)	NDE	NCE	0	-35 158 075
DEC 029	04 05 01	1a		European Globalisation Adjustment Fund (EGF)	NDE	NCE	35 158 075	35 158 075
DEC 029	40 02 43	1a	R	Reserve for the European Globalisation Adjustment Fund	NDE	NCE	-35 158 075	0
DEC 030	23 01 04 01	4		Humanitarian aid - Expenditure on administrative management	NDE	NCE	-1 400 000	-1 400 000
DEC 030	23 02 01	4		Humanitarian aid	NDE	NCE	1 400 000	1 400 000
DEC 031	26 01 51 01	5		Office of the Secretary-General of the European Schools (Brussels)	NDE	NCE	100 000	100 000
DEC 031	40 01 40	5	R	Office of the Secretary-General of the European Schools (Brussels)	NDE	NCE	-100 000	-100 000
DEC 032	26 01 20	5		European Personnel Selection Office	NDE	NCE	200 000	200 000
DEC 032	40 01 40	5	R	European Personnel Selection Office	NDE	NCE	-200 000	-200 000

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 033	23 02 02	4		Food aid	NDE	NCE	40 000 000	20 000 000
DEC 033	40 02 42	4	R	Emergency aid reserve	NDE	NCE	-40 000 000	-20 000 000
DEC 034	19 06 02 01	4		Actions in the area of risk mitigation and preparedness relating to chemical nuclear and biological materials or agents (Instrument for Stability)	CE & NCE	CE & NCE	-1 500 000	
DEC 034	19 06 05	4		Civil protection interventions in third countries	CE & NCE	CE & NCE	-2 800 000	
DEC 034	19 08 01 03	4		European Neighbourhood and Partnership financial cooperation with Eastern Europe	CE & NCE	CE & NCE	47 700 000	
DEC 034	20 02 01	4		External trade relations including access to the markets of non-Community countries	CE & NCE	CE & NCE	-1 000 000	
DEC 034	21 06 02	4		Relations with South Africa	CE & NCE	CE & NCE	-1 656 000	
DEC 034	21 07 04	4		Commodities Agreements	CE & NCE	CE & NCE	-1 200 000	
DEC 034	40 02 42	4	R	Emergency aid reserve	CE & NCE	CE & NCE	-39 544 000	
DEC 035	18 03 10	3a		European Return Fund	NDE	NCE	55 500 000	
DEC 035	40 02 41	3a	R	European Return Fund	NDE	NCE	-55 500 000	
DEC 036	14 02 01	1a		Implementation and development of the Internal market	NDE	NCE		800 000
DEC 036	14 05 02	1a		Computerisation of the excise system (EMCS)	NDE	NCE		-800 000
DEC 037	06 01 04 30	1a		Executive Agency for Competitiveness and Innovation — Subsidy from the Competitiveness and Innovation Framework Programme — 'Intelligent energy — Europe' programme	NDE	NCE	-1 500 000	-1 500 000
DEC 037	06 04 06	1a		Competitiveness and Innovation Framework Programme — Intelligent Energy — Europe programme	NDE	NCE	1 500 000	1 500 000
DEC 038	01 03 02	4		Macroeconomic assistance	DE	NCE	-60 000 000	
DEC 038	22 02 02	4		Transition and institution-building assistance to potential candidate countries	NDE	NCE	60 000 000	
DEC 039	06 01 04 31	1a		Trans-European transport networks — Executive Agency	NDE	NCE	-2 600 000	-2 600 000
DEC 039	06 03 03	1a		Financial support for projects of common interest in the trans-European transport network	NDE	NCE	2 600 000	2 600 000
DEC 040	17 03 02	2		Community tobacco fund – Direct payments by the European Union	DE	CE	2 590 000	2 590 000
DEC 040	17 04 01 01	2		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	DE	CE	-709 000	-709 000
DEC 040	17 04 02 01	2		Other measures in the veterinary animal welfare and public health field – New measures	DE	CE	-434 000	-434 000
DEC 040	17 04 04 01	2		Plant health measures – New measures	DE	CE	-1 447 000	-1 447 000
DEC 041	05 02 05 01	2		Export refunds for sugar and isoglucose	DE	CE	-110 000 000	-110 000 000
DEC 041	05 02 09 03	2		Distillation of wine	DE	CE	-140 000 000	-140 000 000
DEC 041	05 02 09 07	2		Restructuring and conversion of vineyards	DE	CE	-70 000 000	-70 000 000
DEC 041	05 07 01 06	2		Accounting clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	DE	CE	316 500 000	316 500 000
DEC 041	05 07 01 07	2		Conformity clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	DE	CE	3 500 000	3 500 000
DEC 042	09 01 04 30	3b		Education Audiovisual and Culture Executive Agency - Subsidy for programmes of Heading 3b	NDE	NCE	-530 000	-530 000
DEC 042	09 06 01 01	3b		Media 2007 - Support programme for the European audiovisual sector	NDE	NCE	530 000	
DEC 042	09 06 02	3b		Completion of previous Media programmes	NDE	NCE		530 000
DEC 042	15 01 04 30	1a		Education Audiovisual and Culture Executive Agency - Subsidy for programmes under Heading 1a	NDE	NCE	-1 826 927	-1 826 927
DEC 042	15 02 02 05	1a		Erasmus Mundus	NDE	NCE	634 827	634 827
DEC 042	15 02 22	1a		Lifelong learning programme	NDE	NCE	1 192 100	1 192 100
DEC 042	22 01 04 30	4		Education Audiovisual and Culture Executive Agency - Subsidy for programmes under heading 4 in the 'Enlargement' policy area	NDE	NCE	-638 550	-638 550
DEC 042	22 02 07 01	4		Regional and horizontal programmes	NDE	NCE	638 550	638 550

Nr.	Post	H	R	Description	DE/ NDE	CE/ NCE	CA	PA
DEC 044	22 01 04 01	4		Pre-accession assistance - Expenditure on administrative management	NDE	NCE	-800 000	-800 000
DEC 044	22 02 07 01	4		Regional and horizontal programmes	NDE	NCE	800 000	800 000
DEC 045	21 02 03	4		Food Facility Instrument - operational line	NDE	NCE	262 000 000	
DEC 045	40 02 42	4	R	Emergency Aid Reserve	NDE	NCE	-262 000 000	
INFO 01	05 04 03 01	2		Forestry (outside the EAGF and EAFRD)	DE	NCE		615 000
INFO 01	05 08 01	2		Farm Accountancy Data Network (FADN)	DE	NCE		-615 000
INFO 02	22 02 07 01	4		Regional and horizontal programmes	DE	NCE	-300 000	
INFO 02	22 04 02	4		Information and communication programmes for non-member countries	DE	NCE	300 000	
INFO 03	06 04 03 03	1a		Gas - Internal market and security of supply	NDE	NCE	600 000	
INFO 03	06 05 01	1a		Nuclear safeguards	NDE	NCE	-600 000	
INFO 04	14 02 01	1a		Implementation and development of the Internal market	NDE	NCE		500 000
INFO 04	14 05 02	1a		Computerisation of the excise system (EMCS)	NDE	NCE		-500 000
INFO 05	16 03 01	3b		Information outlets	NDE	NCE	-480 000	
INFO 05	16 04 02	3b		Online information and communication tools	NDE	NCE	480 000	
INFO 06	15 02 09	1a		Completion of previous programmes in the field of education and training	NDE	NCE		-3 100 000
INFO 06	15 05 55	3b		Youth in Action	NDE	NCE		3 100 000
							0	0

ANNEX III

CONSOLIDATED OF COMMUNITY ENTITLEMENTS GROUPED ACCORDING TO THE DATE OF ISSUE OF THE RECOVERY ORDER (ART 81.3 OF THE IMPLEMENTATION RULES OF THE FINANCIAL REGULATION)

Pursuant to Article 81 § 3 of the implementing rules of the Financial Regulation the Accounting Officer of the Commission shall prepare a consolidated list of Community entitlements grouped according to the date of issue of the recovery order. This list is based on the information provided by the accounting officer of each institution and is added to the Commission's Report on budgetary and financial management. This provision having been introduced by Commission Regulation 478/2007 of 23 April 2007 the second list is published hereafter. It consists of the number of open recovery orders at 31 December 2008 by year of origin and amounts. The recovery orders between institutions are not reported.

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

M€

Year of Origin	Number of open recovery orders at 31.12.2008	Amount of the open balance of recovery orders at 31.12.2008
2008	2 377	4 022
2007	555	730
2006	209	953
2005	163	342
2004	116	199
2003	174	107
2002	136	262
2001	92	75
2000	49	23
<=2000	102	33
TOTAL	3 973	6 746

The most important amounts correspond the B account (separate account) for own resources. The separate account (B account) was introduced in 1990 under Article 6(2)(b) of Regulation No 1552/89 (now Article 6(3)(b) of Regulation No 1150/2000 the content of which is still the same). It records traditional own resources which have been established but not yet recovered by the Member States. Recovery orders for the separate account totalled M€ 1 260 at the end of 2008. Details of the net amounts by Member State are shown in Table 11 in Volume II of the Commission accounts. Other important amounts correspond to recovery orders related to fines being M€ 4 590.

ANNEX IV

UNJUSTIFIED OUTSTANDING COMMITMENTS IN THE RAL

Introduction

In November 2002 and 2003, the Budget Authority and the Commission concluded Joint Declarations with the objective, by the end of 2003, of bringing the situation regarding outstanding commitments under control, and specifically of examining and eliminating "potentially abnormal" outstanding commitments. "Potentially Abnormal" was defined in the Declarations as:

- Dormant commitments in respect of which no payment has been made for the last two financial years and
- Old commitments that have been in the accounts for at least five financial years

The Declarations covered the period up to the end of 2003 only and related specific reports were prepared for the Budget Authority. However the Commission has considered it worthwhile to continue the exercise of examining and reporting on the commitments which each year fall under the operational definition of "potentially abnormal".

In cases where the full or a partial amount of PAR has to be retained for future payments, the Commission services are required to supply a short justification, on the basis of a standard classification into three categories:

- A (normal): Commitment to remain open: contracts still ongoing
- B (ongoing): File suffering delays in finalisation process
- C (unjustified): Commitment to be de-committed: contracts being closed or to be closed.

The coding structure is the following:

A	B			C	
Commitment open, as the totality of steps necessary to undertake the final payment have not yet been reached. This commitment can thus be seen as normal (not as potentially abnormal RAL)	The commitment is still open, despite the fact that the due date for the required invoice/supporting documentation is past.			Contract can be closed	
	B1	B2	B3	C1	C2
	No delay but further information has been requested, final payment to follow.	The beneficiary is late in submitting the required supporting documentation Operational services undertaking necessary follow up action	Major problems have been identified : a recovery order is to be raised or a dispute has arisen with the contractor Recovery anticipated, audit necessary	Decommitment still to be undertaken	File closed during 2008

The PAR 2007 exercise consists of commitments that fulfilled the PAR at 01.01.2007 i.e. old is prior to 2002 and younger dormant payments originate by definition from years 2002-2004. Services classified by services in September 2008. The following tables give the situation of the

commitments as per 31.12.2008 (old cases with the remaining amount and all the dormant with the cases with no payment in years 2005–2008).

Old Commitments (Year of Origin Prior To 2002) as at 31.12.2008

M€

Commitments Pre-1994								
	A cases	A amounts	B cases	B amounts	C cases	C amounts	Total cases	Total amounts
Total	1	1.9	25	8.7	32	3.5	63	14.2

M€

Commitments 1994-99								
	A cases	A amounts	B cases	B amounts	C cases	C amounts	Total cases	Total amounts
Total	89	148.1	379	35.9	321	187.7	796	699.2

M€

Old Commitments Total								
	A cases	A amounts	B cases	B amounts	C cases	C amounts	Total cases	Total amounts
Total	574	1 652.2	1039	1 178.9	645	267.5	2 458	3 186.2

Dormant Commitments (Year of Origin 2002-2004) as at 31.12.2008

M€

Dormant Commitments								
	A cases	A amounts	B cases	B amounts	C cases	C amounts	Total cases	Total amounts
Total	302	1 189	361	621.3	158	23.9	952	1 906.6

The total of C cases and amounts consist the 2007 PAR commitments identified by services as unjustified RAL still remaining in the accounts on 31.12.2008: 645 cases and M€ 267.5 for old commitments, 158 cases and M€ 23.9 for dormant ones.