

EUROPEAN COMMISSION  
DIRECTORATE-GENERAL BUDGET

# **Analysis of the budgetary implementation of the Structural and Cohesion Funds in 2009**

**May 2010**

Expenditure

**Cohesion for Growth and Employment**

NOTE: THE INFORMATION CONTAINED IN THIS COMMISSION STAFF WORKING PAPER (DG BUDGET) IS WITHOUT PREJUDICE TO THE CONTENT OF THE OFFICIAL COMMISSION REPORTS ON THE CLOSURE OF THE ACCOUNTS AND ON THE STRUCTURAL AND COHESION FUNDS. READERS SHOULD REFER IN PARTICULAR TO THE REVENUE AND EXPENDITURE ACCOUNT FOR THE OFFICIAL FIGURES ON THE 2009 BUDGET OUTTURN.

## LIST OF ABBREVIATIONS

|                    |   |
|--------------------|---|
| <b>AB</b>          | Amending Budget   |
| <b>CA</b>          | Commitment appropriations   |
| <b>CI</b>          | Community initiative  |
| <b>CF</b>          | Cohesion Fund   |
| <b>EAGGF-G</b>     | European Agricultural Guidance and Guarantee Fund, Guidance section   |
| <b>EERP</b>        | European Economic Recovery Package  |
| <b>ENPI</b>        | European Neighbourhood and Partnership Instrument   |
| <b>ETC</b>         | European Territorial Cooperation  |
| <b>EU-15</b>       | Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain, Sweden, United Kingdom |
| <b>EU-10</b>       | Cyprus, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia, Slovenia,   |
| <b>EU-2</b>        | Bulgaria and Romania  |
| <b>ERDF</b>        | European Regional Development Fund  |
| <b>ESF</b>         | European Social Fund  |
| <b>FIFG</b>        | Financial Instrument for Fisheries Guidance   |
| <b>IIA</b>         | Inter Institutional Agreement   |
| <b>IM &amp; TA</b> | Innovation measures and technical assistance  |
| <b>IPA</b>         | Instrument for Pre-Accession  |
| <b>MCS</b>         | Management and Control System   |
| <b>MS</b>          | Member State  |
| <b>NSRF</b>        | National Strategic Reference Framework  |
| <b>OP</b>          | Operational programme   |
| <b>PA</b>          | Payment appropriations  |
| <b>RAL</b>         | "Reste à Liquider" – Outstanding Commitments  |
| <b>RCE</b>         | Regional Competitiveness and Employment   |

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## GENERAL SYNTHESIS

### *Overall implementation*

- The year 2009 was marked by a high level of commitments (€48.3 billion) but a relatively low level of payments (€31.7 billion, €3.7 billion less than 2008).
- Payments for the 2007-2013 programming period (€25.5 billion) more than doubled compared to 2008. At the same time, there was an even greater decrease in payments for the previous programming period (to €6.2 billion) due to the 95% threshold for payments before closure.
- The total payment execution of €31.7 billion compares to an initially voted budget of €32.1 billion.
- The overall level of outstanding commitments (RAL) reached €11.6 billion at the end of 2009. This corresponds to a level of 2.3 years of commitments which reflects the n+2/n+3 de-commitment rules of the 2007-13 period.

### *Implementation of the 2007-2013 programming period*

- Almost all available commitment appropriations were executed in line with the Financial Framework for 2007-2013.
- Execution of payment appropriations was basically limited to advance payments in the first half of the year (€1.3 billion, €6.25 billion of which were added by the European Economic Recovery Package - EERP) but interim payments execution then gathered pace in the second semester reaching an overall amount of €4.1 billion.
- As €6.25 billion of the initial budget were used for the payment of the European Economic Recovery Plan additional advances, it was necessary to reinforce the 2007-13 payment appropriations by €3.1 billion (mainly by transfers from the 2000-2006 period) and the payment of many requests submitted towards the end of the year had to be postponed to 2010.
- The overall cumulative payments have reached 12.4% of the 2007-2013 envelope and the outstanding commitments for the new period amount to €6.5 billion.
- Payment forecasts by Member States were overestimated by 12% in total, even though some MS apparently did not take into account all of the advance payments.

### *Implementation of the 2000-2006 programming period*

- After the high level of execution in 2008, most individual programmes reached the 95% threshold for payments before closure. Interim payment execution was therefore limited and consequently payment appropriations for the 2000-2006 period were reduced by 27% via transfers.
- Overall, by the end of 2009 the cumulative payments for EU-15 at the global level reached 93.3% of their 2000-2006 envelope while the EU-10 rate stood at 94.8% of their 2004-2006 allocation.
- Due to the relatively low level of execution of payments, the outstanding commitments for the 2000-2006 period have only decreased by 30% from €21.2 billion to €14.9 billion.
- Regarding the Member State payment forecasts for the 2000-2006 period, there was a very high overall error of 71%, largely due to the effect of the 95% payment threshold.

## Clearance of pre-2000 outstanding commitments

- The RAL of the pre-2000 programming periods has been further reduced from €347.6 million to €180.2 million mainly due to decommitments at closure.

# 1 BUDGET IMPLEMENTATION IN 2009

## 1.1 IMPLEMENTATION OF COMMITMENTS AND PAYMENTS IN 2009

As mentioned in the last 2 editions, the implementation report deals with all the funds of the 2007-2013 programming period assigned to Heading 1b "Cohesion policy" of the financial framework: ERDF and ESF and the Cohesion Fund. It will also continue to cover the EAGGF-G and the FIFG until the closure of the respective programmes, as they are Structural Funds of the period 2000-2006.

However, the report does not cover the European Agricultural Fund for Rural Development and the European Fisheries Fund of Heading 2 "Natural Resources" of the financial framework 2007-2013, which are no longer Structural Funds. As the Cohesion Fund was not subject to the Structural Funds regulatory framework in pre-2007 programming periods, this report, as in previous years, does not cover the pre-2007 Cohesion Fund, either.

As can be expected from the legal framework, the execution of commitments in 2009 for the Structural and Cohesion Funds was high, amounting to €48.3 billion. Save for technical assistance (where a marginal amount of commitment appropriations was not used and lapsed at the end of the year), all the available commitment appropriations for programmes were either committed or carried over to 2010 (€16.2 million).

**Table 1: Outturn of Commitment Appropriations for the 2007-2013 period in 2009 by Fund (in million €)**

| FUND                   | VOTED BUDGET  | TRANSFERS,<br>AMENDING<br>BUDGETS,<br>ADDITIONAL<br>APPROPRIATIONS | TOTAL<br>COMMITMENT<br>APPROPRIATIONS | OUTTURN       | %            |
|------------------------|---------------|--|---------------------------------------|---------------|--------------|
| ERDF                   | 28.169        | 32   | 28.201                                | 28.178        | 99,9%        |
| ESF                    | 10.810        | 0  | 10.810                                | 10.806        | 100,0%       |
| CF                     | 9.297         | 0  | 9.297                                 | 9.292         | 99,9%        |
| <b>TOTAL 2007-2013</b> | <b>48.275</b> | <b>32</b>  | <b>48.308</b>                         | <b>48.276</b> | <b>99,9%</b> |

Payments totalled €1.7 billion, €3.7 billion less than the payments in 2008. The bulk of the payments, €25.5 billion, were made for 2007-2013 programmes, covering both advances and interim payments. Payments for 2000-2006 programmes (mainly interim) still amounted to €6.2 billion while final payments for pre-2000 programmes were €17 million. The overall execution rate for payments was 97%.

**Table 2: Outturn of Payment Appropriations in 2009 by Fund (in million €)**

| FUND                   | VOTED BUDGET  | TRANSFERS, AMENDING BUDGETS, ADDITIONAL | TOTAL PAYMENT APPROPRIATIONS | OUTTURN       | %            |
|------------------------|---------------|---|------------------------------|---------------|--------------|
| ERDF                   | 0             | 12                                      | 12                           | 12            | 100,0%       |
| ESF                    | 7             | 0                                       | 7                            | 4             | 60,2%        |
| EAGGF                  | 0             | 9                                       | 9                            | 0             | 2,3%         |
| FIFG                   | 0             | 1                                       | 1                            | 0             | 7,7%         |
| <b>TOTAL PRE-2000</b>  | <b>7</b>      | <b>22</b>                               | <b>29</b>                    | <b>17</b>     | <b>58,3%</b> |
| ERDF                   | 4.578         | -494                                    | 4.085                        | 4.085         | 100,0%       |
| ESF                    | 3.893         | -1.605                                  | 2.288                        | 1.547         | 67,6%        |
| EAGGF                  | 896           | -418                                    | 478                          | 468           | 97,9%        |
| FIFG                   | 246           | -81                                     | 165                          | 114           | 69,4%        |
| <b>TOTAL 2000-2006</b> | <b>9.614</b>  | <b>-2.598</b>                           | <b>7.016</b>                 | <b>6.214</b>  | <b>88,6%</b> |
| ERDF                   | 12.174        | 1.982                                   | 14.156                       | 14.146        | 99,9%        |
| ESF                    | 6.963         | 259                                     | 7.222                        | 7.025         | 97,3%        |
| CF                     | 3.390         | 920                                     | 4.310                        | 4.307         | 99,9%        |
| <b>TOTAL 2007-2013</b> | <b>22.527</b> | <b>3.161</b>                            | <b>25.688</b>                | <b>25.477</b> | <b>99,2%</b> |
|                        | <b>32.147</b> | <b>586</b>                              | <b>32.733</b>                | <b>31.708</b> | <b>96,9%</b> |

As shown in Table 2, 2009 has been an unusual year for payments. Supplementary advances of €6.25 billion were paid out in spring due to an amendment of the legislation in the framework of the European Economic Recovery Package (EERP). Thus, when the execution of interim payments started up massively in the last quarter, not all of the payment requests could be paid before the year-end. The unforeseen factor of new advances could however partially be managed by a reinforcement of the foreseen appropriations for the 2007-2013 period originating from the appropriations for the 2000-2006 period. For the old period, given the fact that during 2008 more payments had been executed than estimated, the available appropriations exceeded the needs for 2009.

Most of the available appropriations at year end were executed, save for €1.02 billion. From these unused appropriations, €0.7 billion, related to blocked ESF programmes, have been carried over to 2010. Thus, the net level of unused payment appropriations can be considered to be €0.3 billion.

Adjustments were made during the year by means of amending budgets (AB) n°1, 9 and 10 and several transfers. The main reduction of payment appropriations by means of Amending Budgets (€47 million) concerned the surplus for the EAGGF (heading 2) to be rendered after redeployments via the Global transfer. In addition €162 million were needed to finance actions of the Solidarity Fund, €151 million of which were taken from Heading 2 and the remaining €11 million from Heading 1b.

## **1.2 OUTSTANDING COMMITMENTS IN 2009**

Given the increasing level of commitments over the years, outstanding commitments are expected to increase accordingly but to remain around the amount of two years of commitments because of the regulatory framework (especially the n+2 decommitments provisions). The recent actual evolution of the outstanding commitments (also known as RAL from the French acronym “reste à liquider”) has been above these expectations mainly due to the transitory n+3 decommitment rule for 14 Member States (EU-12 plus Greece and Portugal).

Thus, at the end of 2009, the RAL stood at €11.6 billion (see [Table 3](#) below) which corresponds to a ratio of outstanding commitments to yearly commitments of 2.3 (to be compared to a ratio of 2.02 at the end of 2008). In absolute terms the RAL increased by €6.3 billion in 2009, an increase of 17% compared to 2008.

**Table 3: Outstanding commitments at the end of 2009\* (in €million)**

|   | <i>RAL pre-2000</i> | <i>RAL 2000-2006</i> | <i>RAL 2007-2013</i> |
|---|---------------------|----------------------|----------------------|
| <b>Outstanding commitments at the end of 2008</b>               | <b>348</b>          | <b>21.213</b>        | <b>73.732</b>        |
| De-commitments in 2009** on RAL at the end of 2008              | -151                | -108                 | -1                   |
| Payments in 2009 on outstanding commitments at the end of 2008  | -17                 | -6.214               | -24.895              |
| <b>(1) TOTAL outstanding commitments from before 2009</b>       | <b>180</b>          | <b>14.891</b>        | <b>48.836</b>        |
| New commitments made in 2009                                    | 0                   | 0                    | 48.197               |
| Payments on 2009 commitments                                    | 0                   | 0                    | -522                 |
| <b>(2) TOTAL outstanding commitments from 2009</b>              | <b>0</b>            | <b>0</b>             | <b>47.675</b>        |
| <b>(1)+(2) TOTAL outstanding commitments at the end of 2009</b> | <b>180</b>          | <b>14.891</b>        | <b>96.511</b>        |

\* only operational lines

\*\* see Section 3.3 on n+2 de-commitments and Chapter 4 on the clearance of pre-2000 RAL

For the 2007-2013 programming period, the RAL corresponds to €96.5 billion in 2009 (compared to €73.7 billion end 2008). As a result, the share of the 2007-2013 period in the overall RAL has increased from 77% to 86%.

For the 2000-2006 programming period, the RAL has been reduced by 30% and represents only 13% of the overall RAL at the end of 2008. About 68% of the programmes have already reached the 95% ceiling for payments before closure.

The RAL for the pre-2000 programmes, that had already represented a relatively insignificant amount (€348 million) compared to the overall RAL at the end of 2008, has been further reduced to €80 million. Thus, it now corresponds to only 0.16% of the overall RAL.

[Chart 1](#) gives the evolution since 1993 of the RAL broken down by programming period. It clearly shows that the RAL of the pre-2000 period has become irrelevant and that the RAL for the 2000-2006 period continues to decrease significantly.



**Chart 1: Outstanding commitments by period of origin (in €million)**

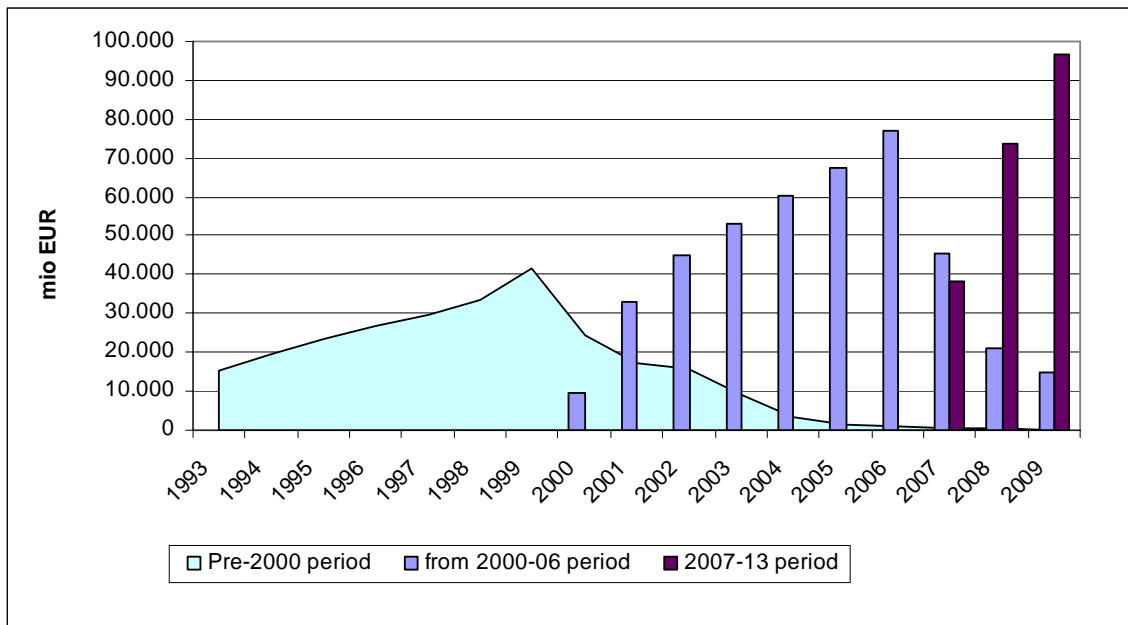
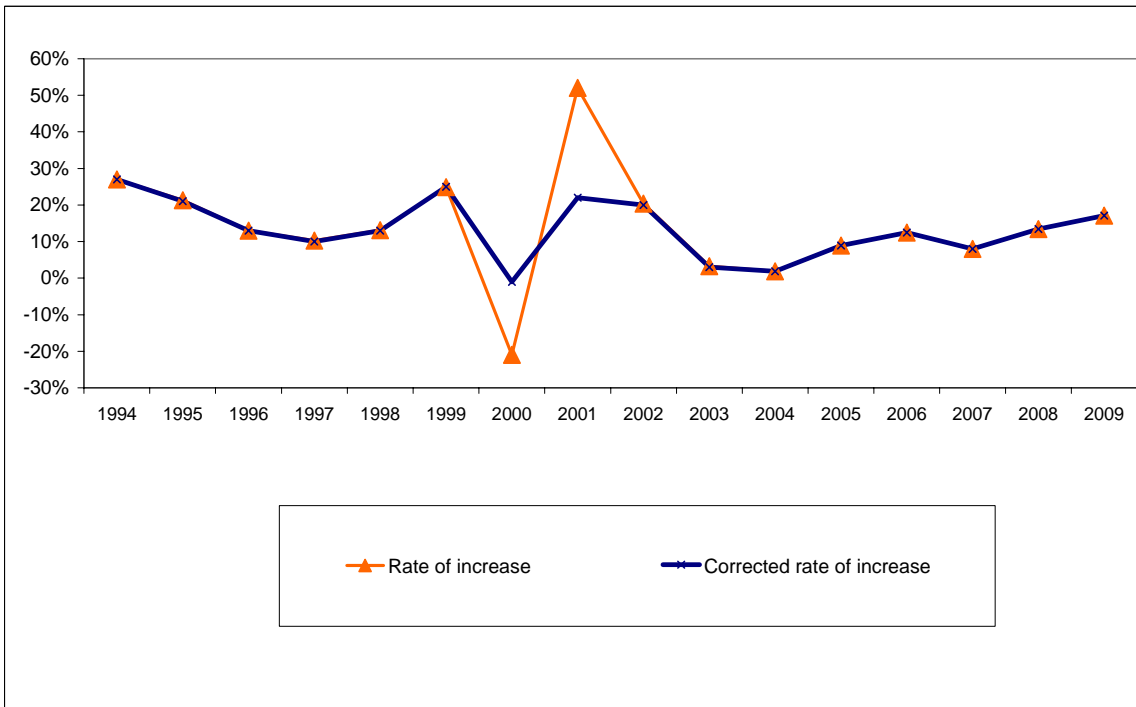


Chart 2 below shows the rate of increase of outstanding commitments over time. After the small decrease in 2007 the rate of increase has followed the upward trend observed in 2008.

**Chart 2: Rate of increase of outstanding commitments**



### **1.3 TRANSFERS MADE IN 2009**

The volume of the transfers made during the year was relatively high as regards payment appropriations. A large number of transfers were made by the Commission under its own prerogatives established in the Financial Regulation (a detailed list of these transfers is attached in [Annex 2](#)):

- Transfers of commitment appropriations were made in order to return non programmed appropriations (€6.23 million) from the ENPI and IPA lines to European Territorial Cooperation. The latter operation concerned the implementation of article 21§5 of the basic Regulation No 1083/2006. By the end of 2009, the amendments of the corresponding Territorial Cooperation operational programmes to which the appropriations had been reassigned had not yet been adopted so that the amount of €6.23 million had to be carried over to 2010.
- Significant transfers of payment appropriations were required to adapt the budget to actual execution. Mainly because of supplementary advances (see point 2.2.1), which had not been foreseen when the budget was established, it became clear that the adopted payment appropriations would not be sufficient. However, even at the time of the Global Transfer, it was still difficult to judge the evolution towards the year end. The rhythm of payments execution changed on a daily basis and the approval of the Management and Control Systems (MCS) could not be forecasted to a sufficient level of certainty. Therefore, it was decided that no payment appropriations would be released from the Structural Funds for either programming period and to proceed with internal transfers where necessary between periods, objectives and funds. One transfer was submitted to the Budgetary Authority to allow the reinforcement by €1 billion of the ERDF from the pre-2007 Cohesion Fund. Given the fact that in 2008 the 2000-2006 programmes had needed more payment appropriations than initially foreseen, there were consequently less payment claims in 2009. Most of the excess appropriations could be transferred to the 2007-2013 period when it became necessary. There were also several transfers between funds, mainly from ESF to ERDF and CF. About €5 billion were redistributed between budget items.

In addition, five transfers of payment appropriations from ESF to European Globalisation Adjustment Fund (EGF), totalling €3 million, were submitted to the Budgetary Authority in 2009.

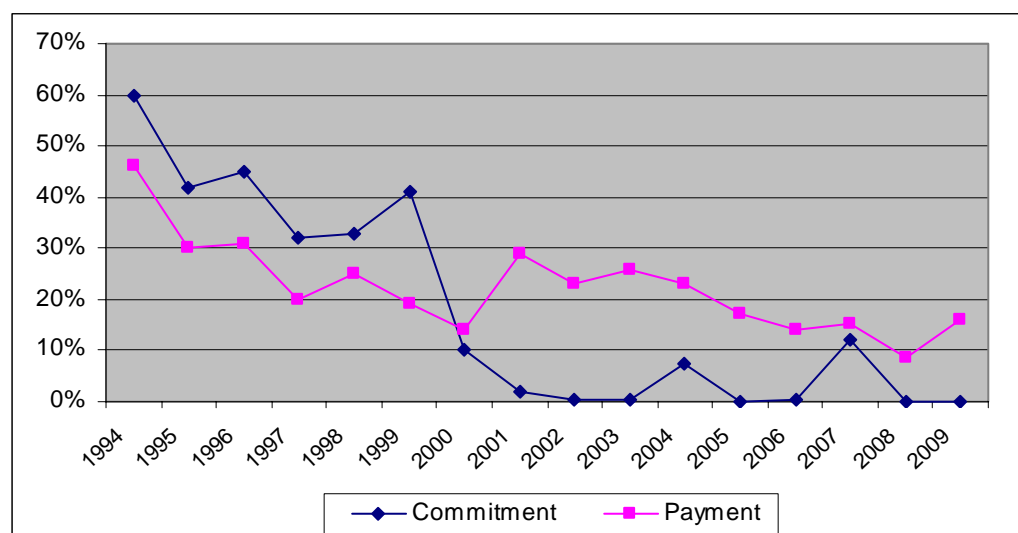
As mentioned above, regarding the redeployment by means of Amending Budgets n°1, 9 and 10, the total reduction of the payment appropriations was limited to € 510 million, both headings together (compared to a €4.5 billion reduction in 2008 for H1b). The main reduction of payment appropriations by means of Amending Budgets (€347 million) concerned the surplus for the EAGGF (Heading 2) to be rendered after redeployments via the Global transfer. In addition €162 million were needed to finance actions of the Solidarity Fund, €151 million of which were taken from Heading 2 and the remaining €1 million from Heading 1b. Thus, in 2009, almost all of the reduction in payment appropriations within the Structural funds came from H2.

## 1.4 EVOLUTION OF THE END-OF-YEAR CONCENTRATION

Most of the commitments under the Structural Funds (and now also the 2007-2013 Cohesion Fund) are typically made at the beginning of the year (except for the first year of the programming period). To a large extent, this is just a reflection of the regulatory framework.

As to payments, while advance payments are concentrated in the first quarter of the year, interim payments are executed on a regular basis thus increasing month after month. [Chart 3](#) depicts the concentration of commitments and payments in December since 1994. The evolution of the Graph shows clearly that the year-end concentration had been less of a problem for several years but increased again in 2009. This was the result of the decommitment constraint for n+2 countries combined with rather late approval of many MCS without which it was not possible to honour interim payments. (See below at point 2.2.1)

**Chart 3: Concentration of commitment and payment appropriations in December (percentage executed in December) since 1994**



## **2 IMPLEMENTATION OF THE 2007-2013 PERIOD**

### **2.1 COMMITMENTS FOR THE 2007-2013 PERIOD**

#### **2.1.1 The 2007-13 allocation for cohesion policy**

The envelope for cohesion policy (Heading 1b of the financial framework) for the 2007-2013 period was first decided at the European Council of December 2005, where it was fixed at €307 619 million in 2004 prices.

This envelope was then slightly adjusted in the first months of 2006 to arrive at its final value of €308 041 million in 2004 prices as laid down in the Inter-institutional Agreement (IIA) of May 2006 (cf. OJ n° C 139 of 14/06/2006). In current prices, the envelope amounts to €347 410 million. 2004 prices were transformed into current prices with a fixed deflator of 2% per annum (as foreseen by point 16 of the IIA). Thus, the overall amount in current prices is reached by adding up the current prices for the different years.

The original annual breakdown was slightly revised in 2008 in order to transfer the commitment appropriations that could not be used in 2007 due to delays in programming to later years of the programming period, as foreseen in point 48 of the IIA.

99.75% of the total original envelope, i.e. €346 542 million, was made available for the financing of multi-annual operational programmes whereas the remaining 0.25%, i.e. €68 million, was reserved for technical assistance, which is decided annually.

In the 2007-2013 programming period the financial envelope for cohesion policy is broken down into three objectives: Convergence, Regional Competitiveness and Employment and European Territorial Cooperation. Of the overall amount of €346.5 billion (i.e. excluding technical assistance), €282.9 billion (81.6%) is dedicated to Convergence, €55.0 billion (15.9%) to Regional Competitiveness and Employment and €8.7 billion (2.5%) to European Territorial Cooperation.

An annual breakdown of the original 2007-2013 Heading 1B envelopes by Member State can be found in [Annex 5](#). In 2010, the implementation of point 17 of the IIA will slightly increase the original envelope for the years 2011-2013 for Poland, the Czech Republic and Slovakia.<sup>1</sup>

#### **2.1.2 Implementation of commitments in 2009**

The commitment appropriations available for the Structural and Cohesion Funds in 2009 totalled €48 308 million (including €15.9 million of appropriations carried over from 2008), i.e. 36% of the overall EU budget which is slightly above their share of the 2008 budget (34%). This amount corresponds to the evolution foreseen by the Financial Framework. Its implementation reached €48 276 million (see [Table 4](#) below). The unused commitment appropriations concerned Technical Assistance activities and the carry-over to 2010 for the European Territorial Cooperation objective (see below).

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<sup>1</sup> The corresponding technical adjustment of the Multi-Annual Financial Framework was adopted by the Commission in April 2010, see COM(2010)160 of 16 April 2010.

The carry-over from 2008 based on Article 9 of the Financial Regulation amounted to €15.95 million for the European Territorial Cooperation objective (ETC). It corresponds to the annual contribution from the ERDF to cross-border programmes of the European Neighbourhood and Partnership Instrument (ENPI) and of the Instrument for Pre-Accession Assistance (IPA) for which no operational programmes had been submitted by 30 of June 2008. Due to the tight timeframe for the adoption of new and amendments to existing Operational Programmes of Territorial cooperation this amount had to be carried over to 2009.

In the second half of the year, European Territorial Cooperation, managed within the ERDF, benefited again from the same type of increase of its budget (+€16.23 million): as in 2008, the annual contribution for 2009 from the ERDF to cross-border programmes of the European Neighbourhood and Partnership Instrument (ENPI) and of the Instrument for Pre-Accession Assistance (IPA) for which no operational programmes had been submitted by 30 of June 2009 was transferred back to the cross-border component of European Territorial Cooperation managed within the ERDF. Given the tight timeframe, the amendments to two existing programmes to include these additional appropriations for supplementary actions could not be adopted before the end of the year. The appropriations have therefore been carried-over to 2010.

**Table 4 : Commitments: available appropriations and their implementation in 2009 (in €million)<sup>2</sup>**

**2007-2013**

| Budget item  | Title  | Initial Budget   | Carry-over   | Other additional appropriations* | Transfers    | Total available  | Total execution  |
|--------------|--|------------------|--------------|----------------------------------|--------------|------------------|------------------|
| 04 01 04 01  | ESF - Non operational TA                       | 16,50            |              | 0,01                             |              | 16,51            | 15,03            |
| 04 02 17     | ESF - Convergence                              | 7.305,90         |              |                                  |              | 7.305,90         | 7.305,90         |
| 04 02 18     | ESF - PEACE                                    |                  |              |                                  |              | 0,00             | 0,00             |
| 04 02 19     | ESF - Regional competitiveness and employment  | 3.477,24         |              |                                  |              | 3.477,24         | 3.477,24         |
| 04 02 20     | ESF - Operational TA                           | 10,00            |              |                                  |              | 10,00            | 7,93             |
|              | Total ESF                                      | 10.809,65        | 0,00         | 0,01                             | 0,00         | 10.809,65        | 10.806,10        |
| 13 01 04 01  | ERDF - Non operational TA                      | 13,10            |              |                                  |              | 13,10            | 12,54            |
| 13 03 16     | ERDF - Convergence                             | 22.417,26        |              |                                  |              | 22.417,26        | 22.417,26        |
| 13 03 17     | ERDF - PEACE                                   | 31,47            |              |                                  |              | 31,47            | 31,47            |
| 13 03 18     | ERDF - Regional competitiveness and employment | 4.633,54         |              |                                  |              | 4.633,54         | 4.633,54         |
| 13 03 19     | ERDF - European territorial co-operation       | 1.028,77         | 15,95        |                                  | 16,23        | 1.060,95         | 1.044,71         |
| 13 03 20     | ERDF - Operational TA                          | 45,00            |              |                                  |              | 45,00            | 38,52            |
|              | Total ERDF                                     | 28.169,14        | 15,95        | 0,00                             | 16,23        | 28.201,32        | 28.178,04        |
| 13 01 04 03  | CF-Expenditure on adm management               | 4,95             |              |                                  |              | 4,95             | 4,71             |
| 13 04 02     | Cohesion Fund 2007-2013                        | 9.291,68         |              |                                  |              | 9.291,68         | 9.287,12         |
|              | Total CF                                       | 9.296,63         | 0,00         | 0,00                             | 0,00         | 9.296,63         | 9.291,83         |
| <b>TOTAL</b> |  | <b>48.275,42</b> | <b>15,95</b> | <b>0,01</b>                      | <b>16,23</b> | <b>48.307,61</b> | <b>48.275,97</b> |

\* Appropriations made available again and earmarked revenue

<sup>2</sup> It should be noted that the total of €16.23 million for the "Transfers" column corresponds to transfers within Heading 1B (from the lines 13 05 03 01 and 19 08 02 02 (H1B contributions to IPA and ENPI) to line 13 03 19 ERDF- European Territorial Cooperation, as explained above).

## **2.2 PAYMENTS FOR THE 2007-2013 PERIOD**

### **2.2.1 Implementation of payments in 2009**

The year-end execution in 2009 was high and such a high level of execution could only be achieved via optimized shifts of available appropriations across programming periods and Funds.

The initial budget of payment appropriations for the 2007-2013 period amounted to €22.5 billion (see [Table 6](#) below). Because of the financial crisis, an amending Regulation<sup>3</sup> to the Structural Funds General Regulation was adopted in April allowing for additional advances in 2009. These extra advances led to supplementary payments of €6.25 billion. Thus, although interim payment claims arrived rather slowly because of the late acceptance of many Management and Control Systems (MCS), the final effect of the extra advances was that the initial payment appropriations were not sufficient to honour all the interim payment requests that could be processed. The available payment appropriations had therefore to be increased to about €25.7 billion (i.e. +14% of the initial budget) mainly by substantial transfers from the 2000-2006 period lines.

In 2009, the reallocation to other policies was limited to an amending budget (N°1) for the Solidarity Fund and several budgetary transfers for the European Globalisation Fund. However, several transfers within the different Structural Funds were executed mainly from ESF to ERDF and Cohesion Fund.

Almost all initially foreseen advances were paid before March. The additional advances were executed in April (see [Chart 4](#)) after the adoption of the amended legal basis.

Regarding interim payments, the majority of them were paid during the final quarter of the year. In addition to other operational delays in starting the programmes for the new period (e.g. related to the slow submission of major projects<sup>4</sup>), this slow picking-up of interim payments was also due to the requirement of approval of Management and Control Systems (MCS). The new basic regulation for Structural Funds for the 2007-2013 period foresees a compliance assessment of the Management and Control Systems set up by the Member States. The submission of the systems descriptions and their acceptance by the Commission are a condition to be fulfilled before the first interim payment can be made.

As a consequence of the lack of interim payments until mid-2008, a continued monitoring of submission and acceptance of MCS had been set up. Following the late submission by the MS of most MCS descriptions only towards the end of 2008 and throughout 2009, only about half of them were accepted by 1 July 2009 and only about a quarter of operational programmes had already received interim payments by then. The rate of acceptance then however progressed quite steadily by about 6 percentage points per month on average in the second semester so that by the end of the year the MCS for 87% of the operational programmes had been accepted (for 378 out of 434 OPs, see [Table 5](#)). Following MCS acceptance with a certain delay, first interim payment execution by OP reached 50% in early November only but

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<sup>3</sup> Council Regulation n°284/2009 of 7 April 2009.

<sup>4</sup> Out of a maximum estimated total of 949 major projects for the 2007-2013 programming period only 234 had been submitted for approval as at 31/12/2009 out of which only 88 had been adopted since 2007.

then accelerated in the last few weeks of the year to finally reach almost 80% by 31 December (for 346 out of 434 OPs, see [Table 5](#)).

**Table 5: Validation of Management and Control Systems and first Interim Payment execution by MS as of 31/12/2009.**

| Mananagement and Control Systems (MCS) |                     |   |  |  |
|--|---------------------|---|--|--|
| Member State                           | Total number of OPs | N° of OPs for which MS have sent the description of MCS + Assessment Report (Art 71 R.1083) | N° of OPs whose MCSs have been <i>accepted</i> and for which intermediate payments can be made | N° of OPs where at least one intermediate payment request has been received and executed by the Commission |
| AT                                     | 11                  | 11  | 11   | 11   |
| BE                                     | 10                  | 10  | 9  | 8  |
| BG                                     | 7                   | 7   | 0  | 0  |
| CY                                     | 2                   | 2   | 2  | 2  |
| CZ                                     | 17                  | 17  | 16   | 12   |
| DE                                     | 36                  | 36  | 32   | 32   |
| DK                                     | 2                   | 2   | 2  | 2  |
| EE                                     | 3                   | 3   | 3  | 3  |
| ES                                     | 45                  | 45  | 36   | 31   |
| FI                                     | 7                   | 7   | 7  | 7  |
| FR                                     | 36                  | 36  | 36   | 31   |
| GR                                     | 14                  | 13  | 13   | 13   |
| HU                                     | 15                  | 15  | 15   | 15   |
| IE                                     | 3                   | 3   | 3  | 3  |
| IT                                     | 52                  | 51  | 46   | 45   |
| LT                                     | 4                   | 4   | 4  | 4  |
| LU                                     | 2                   | 2   | 2  | 1  |
| LV                                     | 3                   | 3   | 3  | 3  |
| MT                                     | 2                   | 2   | 2  | 2  |
| NL                                     | 5                   | 5   | 5  | 5  |
| PL                                     | 21                  | 21  | 21   | 21   |
| PT                                     | 14                  | 14  | 13   | 11   |
| RO                                     | 7                   | 7   | 7  | 7  |
| SE                                     | 9                   | 9   | 9  | 9  |
| SI                                     | 3                   | 3   | 3  | 3  |
| SK                                     | 11                  | 11  | 11   | 11   |
| UK                                     | 22                  | 22  | 22   | 20   |
| Sub-total                              | 363                 | 361   | 333  | 312  |
| Terr Coop                              | 71                  | 66  | 45   | 34   |
| Total                                  | 434                 | 427   | 378  | 346  |

**Table 6 : Payments: available appropriations and their implementation in 2009 for the 2007-13 period (in €million)**

**2007-2013**

| Budget item  | Title  | Initial Budget   | Carry-over*  | Amending Budgets | Other additional appropriations** | Transfers       | Total available  | Total execution  | RAL 10/12/2009   | Committed in 2009 | Changes of RAL*** | RAL 31/12/2009   |
|--------------|--|------------------|--------------|------------------|-----------------------------------|-----------------|------------------|------------------|------------------|-------------------|-------------------|------------------|
| 04 0104 01   | ESF - Non operational TA                       | 16,50            | 6,53         |                  | 0,01                              |                 | 23,04            | 14,03            | 6,53             | 15,03             | -1,85             | 5,67             |
| 04 02 17     | ESF - Convergence                              | 4.912,10         |              |                  |                                   | -386,66         | 4.525,44         | 4.390,66         | 11.127,70        | 7.305,90          |                   | 14.042,94        |
| 04 02 18     | ESF - PEACE                                    | pm               |              |                  |                                   |                 | 0,00             |                  |                  |                   |                   | 0,00             |
| 04 02 19     | ESF - Regional competitiveness and employment  | 2.018,60         |              |                  |                                   | 640,00          | 2.658,60         | 2.616,16         | 6.087,65         | 3.477,24          |                   | 6.948,73         |
| 04 02 20     | ESF - Operational TA                           | 15,30            |              |                  |                                   | -0,69           | 14,61            | 3,68             | 1149             | 7,93              | -0,92             | 14,82            |
|              | <b>Total ESF</b>                               | <b>6.962,50</b>  | <b>6,53</b>  | <b>0,00</b>      | <b>0,01</b>                       | <b>252,65</b>   | <b>7.221,68</b>  | <b>7.024,53</b>  | <b>17.233,37</b> | <b>10.806,10</b>  | <b>-2,78</b>      | <b>21.012,16</b> |
| 13 0104 01   | ERDF - Non operational TA                      | 13,10            | 4,99         |                  |                                   |                 | 18,09            | 9,55             | 4,99             | 12,54             | -1,71             | 6,26             |
| 13 03 16     | ERDF - Convergence                             | 9.588,00         |              | -1179            |                                   | 2.142,90        | 11719,11         | 11719,11         | 35.189,66        | 22.417,26         |                   | 45.887,80        |
| 13 03 17     | ERDF - PEACE                                   | 100              |              |                  |                                   | 8,68            | 9,68             | 9,68             | 49,85            | 3147              |                   | 71,64            |
| 13 03 18     | ERDF - Regional competitiveness and employment | 2.462,00         |              |                  |                                   | -373,75         | 2.088,25         | 2.088,25         | 8.745,19         | 4.633,54          |                   | 11.290,48        |
| 13 03 19     | ERDF - European territorial co-operation       | 85,00            |              |                  |                                   | 206,52          | 291,52           | 291,00           | 1.654,58         | 1.044,71          |                   | 2.408,29         |
| 13 03 20     | ERDF - Operational TA                          | 25,00            |              |                  |                                   | 4,20            | 29,20            | 28,40            | 24,12            | 38,52             | -3,73             | 30,50            |
|              | <b>Total ERDF</b>                              | <b>12.174,10</b> | <b>4,99</b>  | <b>-1179</b>     | <b>0,00</b>                       | <b>1988,55</b>  | <b>14.155,85</b> | <b>14.146,00</b> | <b>45.668,37</b> | <b>28.178,04</b>  | <b>-5,45</b>      | <b>59.694,97</b> |
| 13 0104 03   | CF-Expenditure on adm management               | 4,95             | 2,09         |                  |                                   |                 | 7,04             | 4,03             | 2,09             | 4,71              | -0,82             | 1,95             |
| 13 04 02     | Cohesion Fund 2007-2013                        | 3.385,00         |              |                  |                                   | 917,99          | 4.302,99         | 4.302,64         | 10.877,58        | 9.287,12          | -1,24             | 15.860,82        |
|              | <b>Total CF</b>                                | <b>3.389,95</b>  | <b>2,09</b>  | <b>0,00</b>      | <b>0,00</b>                       | <b>917,99</b>   | <b>4.310,04</b>  | <b>4.306,67</b>  | <b>10.879,67</b> | <b>9.291,83</b>   | <b>-2,06</b>      | <b>15.862,77</b> |
| <b>TOTAL</b> |  | <b>22.526,55</b> | <b>13,61</b> | <b>-1179</b>     | <b>0,01</b>                       | <b>3.159,19</b> | <b>25.687,57</b> | <b>25.477,21</b> | <b>73.781,41</b> | <b>48.275,97</b>  | <b>-10,28</b>     | <b>96.569,90</b> |

\* For Non differentiated appropriations : automatic carry-over after corrections and adjustments

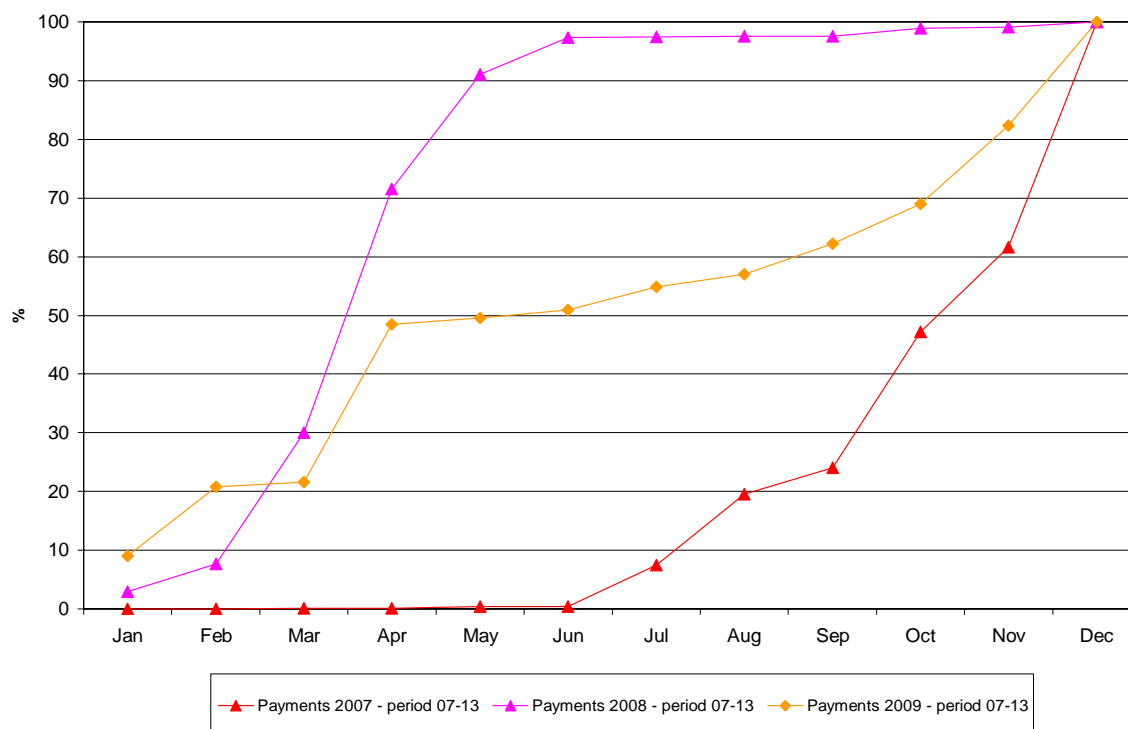
\*\* Appropriations made available again and earmarked revenue

\*\*\* Recommitted & Decommited & Cancelled

Chart 4 clearly shows an unexpected behaviour of payments in 2009: due to the supplementary advances the execution increased massively between March and April while the increase at the end of the year was related to the decommitment constraint for n+2 countries and to the fact that interim payments could only be honoured after the acceptance of the MCS. Based on previous years and as shown in Chart 8, payments are usually expected to be spread more evenly and to be gradually increasing to reach 50% of their execution towards the middle of the budgetary year.



**Chart 4: Monthly implementation patterns of payments in 2007-2009 (%) for the 2007-13 period**



### 2.2.2 Implementation of the 2007-2013 allocation

The cumulative execution of the 2007-13 allocation by Member State broken down by payment type shown in [Chart 5](#) below reflects the slow start of interim payment execution in most countries.

Thus, on average, two thirds of the overall execution of 12.6% of the total 2007-2013 allocation are still due to advance payments (including the 2009 EERP additional advances) while average interim payment execution only reached 4.1% (i.e. less than a third of an annual commitment tranche). For only 8 Member States cumulative interim payment execution already went beyond cumulative advance payments execution. At the opposite end of the scale, for five Member States and the cross-border programmes, interim payment execution did not even reach 1% of the allocation.

The interim payment execution does however not entirely reflect the progress of programme implementation on the ground: as mentioned earlier, many payment requests for the ERDF and the CF that arrived towards the end of the year could no longer be executed in 2009 due to a lack of payment appropriations. For some Member States the resulting gap between submission of payment requests and interim payment execution at the end of 2009 was quite substantial (especially for countries that had to follow the original n+2 decommitment rule and therefore submitted many requests in the last few weeks of the year).

**Chart 5: Cumulative execution of advance and interim payments at the end of 2009 by EU-27 Member States (compared to the initial national allocation available for the period 2007-13 including reserves)**

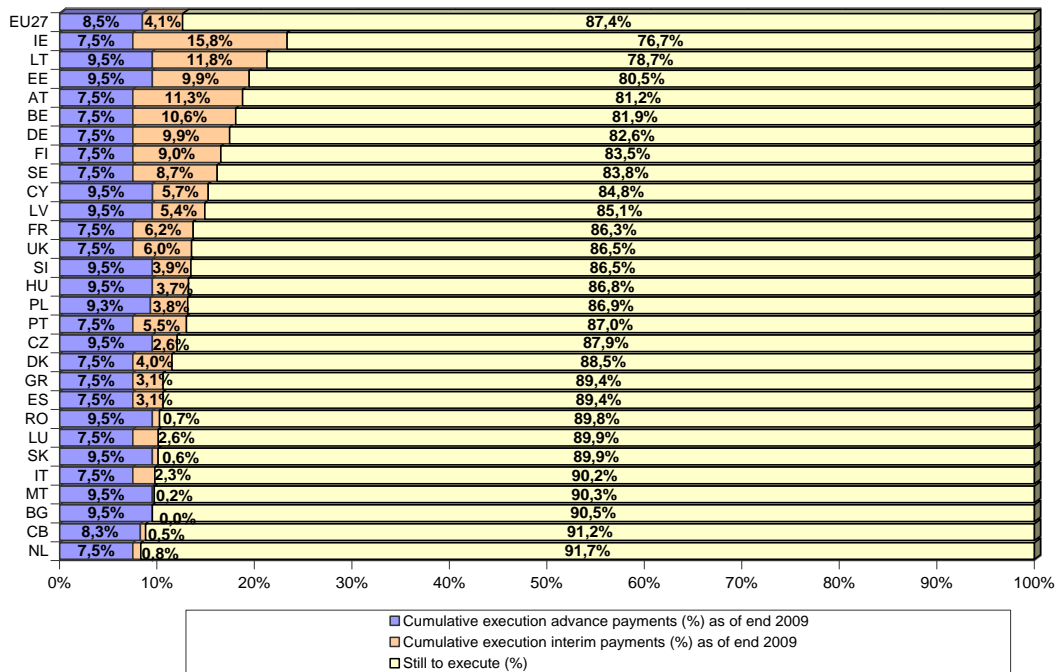
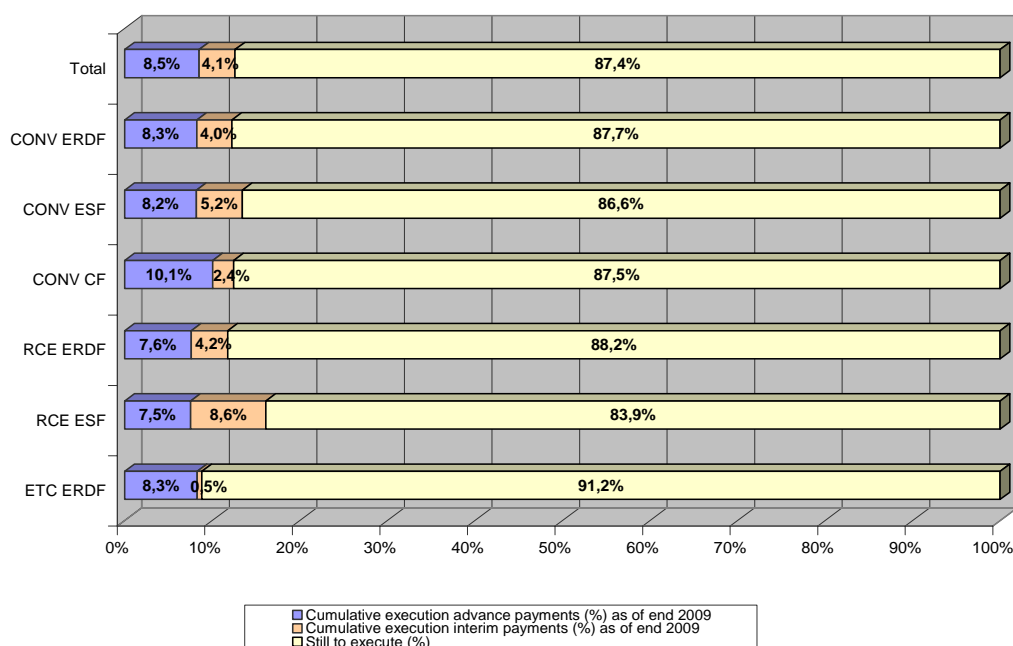


Chart 6 below once again illustrates the slow start of interim payment execution. Thus, only for the ESF in Regional Competitiveness and Employment (RCE) regions have interim payments already exceeded advance payments.

While interim payment execution for the ERDF Convergence and RCE is close to the average of 4%, it has been lagging behind for European Territorial Cooperation (ETC) and the Cohesion Fund. This can largely be explained by the more complex programme setup for cross-border programmes and the infrastructure type of investment of Cohesion Fund projects.

As mentioned earlier, payment execution does however not directly reflect the progress of programme implementation: the relative delay of ERDF and CF interim payment execution as compared to the ESF would have been less significant if the execution of many ERDF and CF requests had not been postponed to 2010 due to the lack of payment appropriations at the end of the year.

**Chart 6: Cumulative EU-27 execution of advance and interim payments at the end of 2009 by objective and fund, compared to the overall allocation available for the period 2007-13 (including reserves)**



## 2.3 OUTSTANDING COMMITMENTS FROM THE PROGRAMMING PERIOD 2007-2013

The outstanding commitments for the 2007-2013 period have increased by 31% to about €6.5 billion in 2009 (compared to €3.7 billion in 2008). This is the result of the combination of a gradual picking-up of interim payments, and the increased advance payments as decided in the framework of the European Economic Recovery Package. The latter has limited the increase of the RAL but then many payment claims that arrived after October 2009 could only be honoured as long as appropriations were available. Those that could not be paid anymore in 2009 were going to be made at the beginning of 2010.

**Table 7: Outstanding commitments 2007-2013 at the end of 2009\* (in €million)**

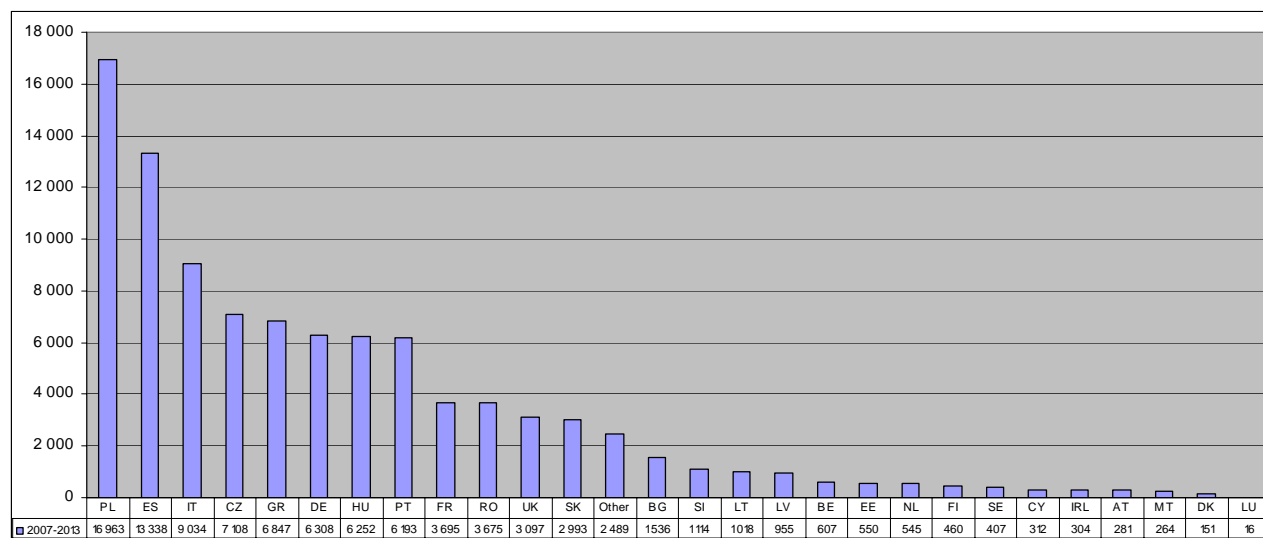
|   |               |
|---|---------------|
| <b>Outstanding commitments at the end of 2008</b>               | <b>73 732</b> |
| De-commitments in 2009 on RAL at the end of 2008                | -1            |
| Payments in 2009 on outstanding commitments at the end of 2008  | - 24 895      |
| <b>(1) TOTAL outstanding commitments from before 2008</b>       | <b>48 836</b> |
| New commitments made in 2009                                    | 48 197        |
| Payments on 2009 commitments                                    | - 522         |
| <b>(2) TOTAL outstanding commitments from 2009</b>              | <b>47 675</b> |
| <b>(1)+(2) TOTAL outstanding commitments at the end of 2009</b> | <b>96 511</b> |

\* only operational lines

The share of the EU-12 countries in the 2007-2013 RAL amounts to more than 44%, while the EU-15 countries' share is 53%. Most of the 2007 commitment tranche has either been

covered by payments or payment requests which arrived before the end of 2009. As mentioned above, it is also important to note that for the 2007-2013 period an n+3 rule has been introduced which reduced the pressure for a large group of MS (EU12, PT and GR). The unmodified n+2 rule has however kept the pressure on the other MS. Overall, the share of each country in the total RAL at the end of 2009 differs only slightly from the relative weight of the country's initial allocation. This is due to the high share of advances and the still relatively small share of interim payments in the payments that have been executed until the end of 2009.

**Chart 7 : Outstanding commitments by Member State at the end of 2009 (million €) for 2007-13 period**



## 2.4 N+2 DECOMMITMENTS (for 2007-2013)

### 2.4.1 Legal Framework

For the programming period 2007-2013 N+2/N+3 de-commitments are regulated by article 93 of Council Regulation (EC) N° 1083/2006.

In conformity with the original version of article 93 the first de-commitments for this programming period are to be calculated as of the end of 2009. The provisions are however being modified by an amending regulation due to be adopted in June 2010.

Indeed, as an additional measure for combating the crisis the Commission proposed in July 2009 another set of amendments to the Council Regulation No 1083/2006 containing a simplification package and a financial package for a 100% temporary reimbursement for the ESF. The financial proposal for the ESF was rejected by the Council and finally replaced, with unanimity in Council, by additional advances of €775 million limited to 5 MS and a change to the n+2 de-commitment rule which spreads the 2007 commitment tranche equally over the years 2008 to 2013. For the commitments of year 2007 the automatic de-commitment rule would not apply as of end 2009/end 2010 but 1/6 of the 2007 tranche would be added to the calculation of de-commitments for each of the other tranches. According to this modified rule the first de-commitments will therefore only be calculated as of 31/12/2010 for the n+2 countries and 31/12/2011 for the n+3 countries.

## **2.5 MEMBER STATES' PAYMENT FORECASTS FOR THE 2007-13 PERIOD**

Every year, in accordance with the regulations on Structural Funds, national authorities shall submit by 30 April their forecasts of requests for payments for the current and following year, per Programme and per Fund. For the programming period 2007-2013 this requirement is made under article 76(3) of Council Regulation 1083/2006.

The analysis of the Member States payment forecasts for 2009 has to be made in the context of the measures proposed by the Commission for accelerating the implementation of Structural Funds to combat the global financial crisis that since 2008 has hit the EU. The Commission took the initiative for dealing with the financial crisis through the European Economic Recovery Plan launched in November 2008. With a financial envelope of over €47 bln for 2007-2013, cohesion policy provides considerable support to public investments by Member States and regions. One of the goals of the plan was to give an immediate boost to the economy by accelerating the implementation of Structural Funds. To this end the European Economic Recovery Plan also included additional advances, totalling €6.25 bln, which were made available in April 2009.

Therefore, the total amount available in 2009 as pre-financing accounted for €11.3 bln, about the same overall amount of pre-financing as in 2008.

Table 8 presents the forecasting errors by Member State for the 2007-2013 programmes for EU-27. Relative forecast errors are used, i.e. the forecasting error by a Member State measured in percentage of the payments made to that Member State.

The overall forecasting error was 12% of overestimation, but the situation varies widely from country to country. The underestimation by some countries counterbalanced the overestimation by the other countries to a large extent.

At first glance the overall forecast error of 12% overestimation could be considered an improvement as compared to last year's overestimation of 27%. The additional pre-financing of €6.3 bln decided through the Recovery Plan may however not have been taken into consideration by some of the Member States when drafting their payment forecasts for 2009. This probably contributed to a large extent to the reduction of the overestimation rate. On the other hand, the lack of payment appropriations for the ERDF and CF at year-end may have had the opposite effect.

Finally, as in 2008, some Member States seem to have focussed their forecasts entirely on interim payments without taking into account the advance payments. This would also explain the negative forecast errors found for some of them.

In 2009 the forecast error underestimation and overestimation by Member State was generally situated in the interval -30% to +50%.

However, there are some exceptions that are worth mentioning. Italy had a relatively high overestimation of 90%, which contributed significantly to increase the general forecast error as the payments relating to Italy represent 5% of the total payments.

Countries like Malta and Ireland had overestimated their payments by more than 100%, but their payments represent less than 1% in the total level of payments.

Poland and Germany overestimated their payments by 10% and 16% respectively. As their payments represent 33% of the total payments, their forecast error thus has had a significant influence on the overall average.

**Table 8: Forecasting errors by EU-27 in 2009 for 2007-2013 programmes (mln euro)**

| <b>2009</b>            | <b>Forecast</b> | <b>Payments</b> | <b>Difference</b> | <b>%</b>   |
|------------------------|-----------------|-----------------|-------------------|------------|
| AT                     | 249             | 166             | 83                | 50%        |
| BG                     | 369             | 267             | 102               | 38%        |
| CY                     | 70              | 60              | 10                | 17%        |
| CZ                     | 1.989           | 1.726           | 263               | 15%        |
| BE                     | 260             | 269             | -9                | -4%        |
| DE                     | 3.622           | 3.112           | 510               | 16%        |
| DK                     | 31              | 33              | -2                | -7%        |
| EE                     | 324             | 475             | -150              | -32%       |
| ES                     | 2.828           | 1.945           | 883               | 45%        |
| FI                     | 161             | 184             | -23               | -13%       |
| FR                     | 1.026           | 1.169           | -143              | -12%       |
| GR                     | 908             | 1.144           | -237              | -21%       |
| HU                     | 1.847           | 1.904           | -58               | -3%        |
| IE                     | 204             | 92              | 112               | 122%       |
| IT                     | 2.533           | 1.333           | 1.200             | 90%        |
| LT                     | 948             | 1.068           | -119              | -11%       |
| LV                     | 385             | 425             | -40               | -9%        |
| LU                     | 4               | 3               | 2                 | 58%        |
| MT                     | 77              | 35              | 42                | 118%       |
| NL                     | 66              | 55              | 10                | 19%        |
| PL                     | 5.670           | 5.156           | 515               | 10%        |
| PT                     | 1.847           | 1.708           | 139               | 8%         |
| RO                     | 958             | 909             | 48                | 5%         |
| SI                     | 310             | 326             | -16               | -5%        |
| SK                     | 590             | 521             | 69                | 13%        |
| SE                     | 140             | 181             | -41               | -23%       |
| UK                     | 631             | 845             | -214              | -25%       |
| Teritorial Cooperation | 444             | 301             | 143               | 48%        |
| <b>TOTAL</b>           | <b>28.491</b>   | <b>25.411</b>   | <b>3.080</b>      | <b>12%</b> |

### **3 IMPLEMENTATION OF THE 2000-2006 PERIOD**

The financial framework for the Structural Funds for the programming period 2000-2006 (Heading 2a) consisted of the 2000-2006 envelope for the EU-15 MS decided in 1999 and the 2004-2006 envelope for the EU-10 MS decided in 2002.

At the end of 2009, 93.3% of the 2000-2006 allocation had already been paid to the EU-15 Member States while payments made to EU-10 MS in 2004-2009 had reached 94.8% of the EU-10 envelope.

#### **3.1 PAYMENTS AND RECONSTITUTIONS FOR 2000-2006 PROGRAMMES IN 2009**

The clearance of the 2000-2006 programmes continued to progress as shown in [Table 9](#). However, given the substantial efforts made in 2008, the initial payment appropriations exceeded the needs so that they had to be reduced by 27% (in 2008, the overall reinforcement had reached nearly 46%). The reduction of payment appropriations was limited for the ERDF (-11%) but very substantial for the ESF (-60%). In addition to the impact of higher 2008 execution, the ESF payment execution was also hindered by some programmes being blocked for audit reasons. This represented a payable amount of around €0.7 billion that was carried over to 2010.

At the end of 2009, 68% of the programmes (corresponding to 74% of the total net 2000-2006 allocation after decommitments) had already reached the 95% ceiling. The overall total absorption rate amounts to 93.4%. Only 4 programmes were partially closed, all of which were Austrian ERDF programmes representing a minor amount.

**Table 9 : Payments: available appropriations and their implementation for 2000-2006 programmes and evolution of the RAL.**

**2000-2006**

| Budget item | Title                           | Initial Budget  | Other additional appropriations * | Transfers        | Total available | Total execution | RAL /01/2009     | Changes of RAL** | RAL 31/12/2009   |
|-------------|---------------------------------|-----------------|-----------------------------------|------------------|-----------------|-----------------|------------------|------------------|------------------|
| 04 02 01    | ESF Objective 1                 | 1907,30         |                                   | -720,00          | 1 187,30        | 651,40          | 3 311,35         | -15,12           | 2 644,83         |
| 04 02 02    | ESF - PEACE                     | 4,70            |                                   | -4,70            | 0,00            | 0,00            | 9,68             | 0,00             | 9,68             |
| 04 02 04    | ESF Objective 2                 | 186,60          |                                   | -66,76           | 119,84          | 113,33          | 345,88           | -4,79            | 227,76           |
| 04 02 06    | ESF - Objective 3               | 1506,20         |                                   | -675,00          | 831,20          | 654,63          | 2 306,51         | -14,95           | 1636,93          |
| 04 02 08    | EQUAL                           | 278,60          |                                   | -135,00          | 143,60          | 121,25          | 386,63           | -1,22            | 264,16           |
| 04 02 10    | ESF - Operational TA and IA     | 10,00           | 0,23                              | -3,93            | 6,30            | 6,21            | 11,27            | -2,01            | 3,05             |
|             | <b>Total ESF</b>                | <b>3 893,40</b> | <b>0,23</b>                       | <b>-1 605,39</b> | <b>2 288,24</b> | <b>1 546,82</b> | <b>6 371,33</b>  | <b>-38,08</b>    | <b>4 786,42</b>  |
| 13 03 01    | ERDF Objective 1                | 2 935,28        |                                   | 186,64           | 3 121,91        | 3 121,91        | 9 557,54         | -8,28            | 6 427,36         |
| 13 03 02    | ERDF - PEACE                    | 5,00            |                                   | -5,00            | 0,00            | 0,00            | 18,40            | 0,00             | 18,40            |
| 13 03 04    | ERDF Objective 2                | 964,35          |                                   | -388,48          | 575,87          | 575,87          | 2 002,26         | -1,49            | 1 424,90         |
| 13 03 06    | URBAN                           | 53,83           |                                   | -23,46           | 30,36           | 30,36           | 98,58            | -2,57            | 65,65            |
| 13 03 08    | ERDF - TA & Innovative Measures | 35,00           | 0,22                              | -12,54           | 22,68           | 22,43           | 63,79            | -8,68            | 32,68            |
| 13 03 13    | Interreg III                    | 585,00          |                                   | -250,90          | 334,10          | 334,10          | 828,69           | -20,43           | 474,16           |
|             | <b>Total ERDF</b>               | <b>4 578,45</b> | <b>0,22</b>                       | <b>-493,75</b>   | <b>4 084,92</b> | <b>4 084,67</b> | <b>12 569,26</b> | <b>-41,43</b>    | <b>8 443,16</b>  |
|             | <b>Total Heading 1B</b>         | <b>8 471,85</b> | <b>0,45</b>                       | <b>-2 099,13</b> | <b>6 373,16</b> | <b>5 631,49</b> | <b>18 940,59</b> | <b>-79,52</b>    | <b>13 229,58</b> |
| 05 04 02 01 | EAGGF Objective 1               | 757,00          |                                   | -314,51          | 442,49          | 438,49          | 1 643,87         | 0,00             | 1 205,37         |
| 05 04 02 02 | EAGGF - PEACE                   | 0,00            |                                   |                  | 0,00            | 0,00            | 2,19             | 0,00             | 2,19             |
| 05 04 02 06 | Leader                          | 139,00          |                                   | -103,40          | 35,60           | 29,70           | 176,70           | 0,00             | 147,00           |
| 05 04 02 09 | EAGGF - Operational TA          | 0,00            |                                   |                  | 0,00            | 0,00            | 0,00             | 0,00             | 0,00             |
|             | <b>Total EAGGF</b>              | <b>896,00</b>   | <b>0,00</b>                       | <b>-417,91</b>   | <b>478,09</b>   | <b>468,19</b>   | <b>1 822,75</b>  | <b>0,00</b>      | <b>1 354,56</b>  |
| 11 06 01    | FIFG Objective 1                | 149,10          |                                   | -16,00           | 133,10          | 103,05          | 317,69           | -17,83           | 196,81           |
| 11 06 02    | FIFG - PEACE                    | 0,00            |                                   |                  | 0,00            | 0,00            | 0,17             | 0,00             | 0,17             |
| 11 06 04    | FIFG outside Obj 1              | 96,40           |                                   | -65,06           | 31,34           | 11,12           | 131,38           | -10,83           | 109,42           |
| 11 06 07    | FIFG - Operational TA and IA    | 0,16            |                                   |                  | 0,16            | 0,01            | 0,26             | -0,25            | 0,00             |
|             | <b>Total FIFG</b>               | <b>245,66</b>   | <b>0,00</b>                       | <b>-81,06</b>    | <b>164,60</b>   | <b>114,18</b>   | <b>449,49</b>    | <b>-28,91</b>    | <b>306,41</b>    |
|             | <b>Total Heading 2</b>          | <b>1 141,66</b> | <b>0,00</b>                       | <b>-498,97</b>   | <b>642,69</b>   | <b>582,37</b>   | <b>2 272,25</b>  | <b>-28,91</b>    | <b>1 660,97</b>  |
|             | <b>Total</b>                    | <b>9 613,51</b> | <b>0,45</b>                       | <b>-2 598,10</b> | <b>7 015,85</b> | <b>6 213,86</b> | <b>21 212,84</b> | <b>-108,43</b>   | <b>14 890,55</b> |

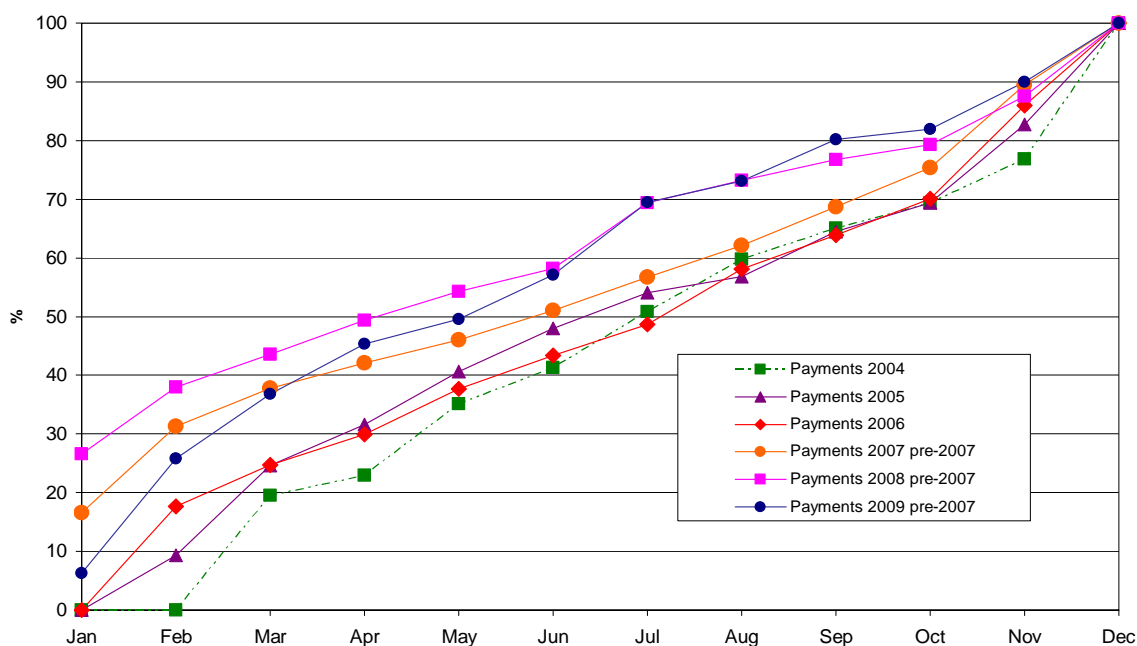
\* Appropriations made available again and earmarked revenue

\*\* Recommitted & Decommited & Cancelled

Chart 8 depicts the cumulative monthly payment execution since 2004. The graph shows that in 2009 the payments started much slower than in 2008 but that from June onwards the rhythm of execution followed the pattern of 2008. Already in May 50% of the total payments were reached whereas in a "normal" year this threshold is only reached in the middle of the year (i.e. June or July). From September onwards, the cumulative payment rate was higher than in 2008 because only few additional payments were made, reflecting the fact that most programmes had reached the 95% threshold for advance and interim payments. Thus, as in 2008, the payment execution pattern did not match the typical pattern observed between 2003 and 2007.



**Chart 8 – Monthly implementation patterns of payments in 2004-2009 (%) for the 2000-2006 period**

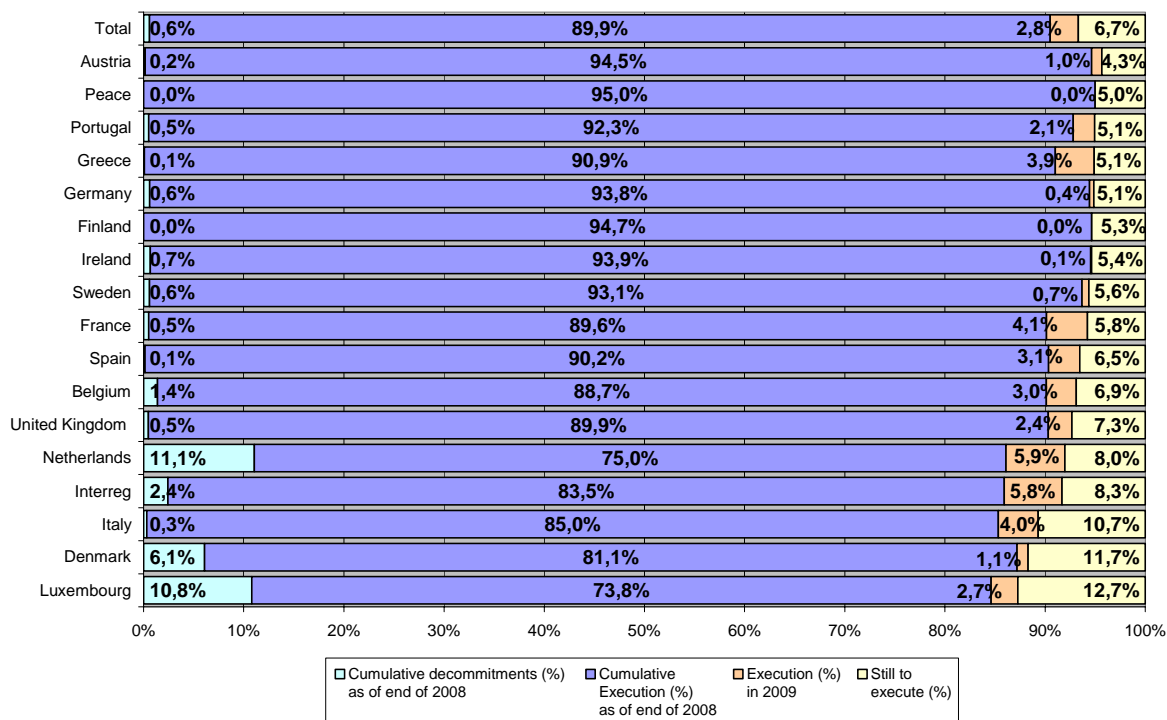


### **3.2 FINANCIAL FRAMEWORK FOR 2000-2006: CUMULATIVE IMPLEMENTATION BY THE END OF 2009**

#### **3.2.1 Implementation of the 2000-2006 allocation by the EU-15 Member States**

Member States' efficiency in implementing the 2000-2006 allocation can be assessed by looking at total payments made so far as a share of the total envelope. Chart 9 below compares, for each EU-15 Member State, the cumulative payments at the end of 2008, plus the new payments made in 2009, with the respective allocations (including all reserves) for the full period 2000-2006. As for some Member States n+2 decommitments have considerably reduced the envelope still to be executed, they have also been included in the chart below.

**Chart 9: Cumulative payments at the end of 2008 and new payments in 2009 by EU-15 Member States (mainstream programmes and Community Initiatives) compared to the initial national allocation available for the period 2000-06 (including reserves)**



*The financial allocation and all payments for the INTERREG and Peace programmes have been singled out in Chart 9 to allow for comparisons by country. Those payments are often allocated in the accounts to the country that manages the specific initiative independently of the ultimate beneficiary, which does not allow for a meaningful analysis of the execution of the amounts made available to each country.*

At the end of 2009, only 6.7% of the overall 2000-2006 allocation is still to be executed. As most programmes have reached the 95% threshold, global payment execution in 2009 was limited to 2.8% of the total allocation. Thus, at national level about half of the EU-15 countries are already above 94% of total allocation. Because of some first closure payments Austria has even reached a cumulative execution of 95.7%. For Italy, Denmark and Luxemburg cumulative payment execution is however still below 90%.

A similar comparison of overall execution with original allocations, this time broken down by objective, is shown in the following chart:

**Chart 10: Cumulative EU-15 payments at the end of 2008 and new payments in 2009 by objective, compared to the overall allocation available for the period 2000-06 (including reserves)**

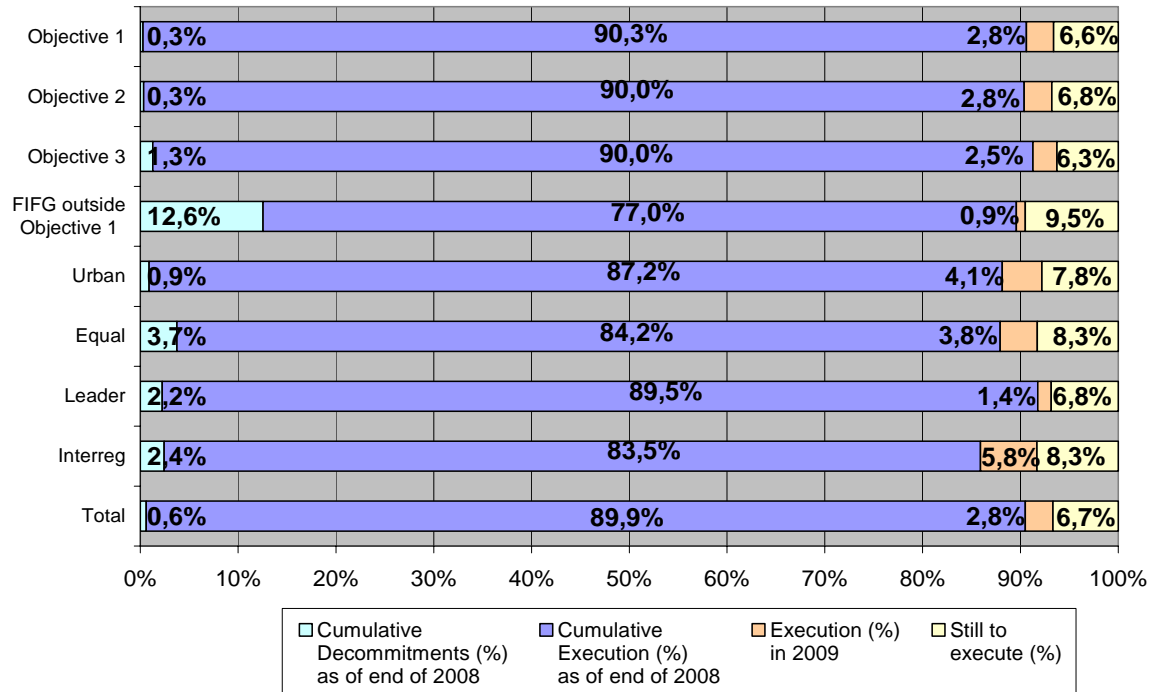
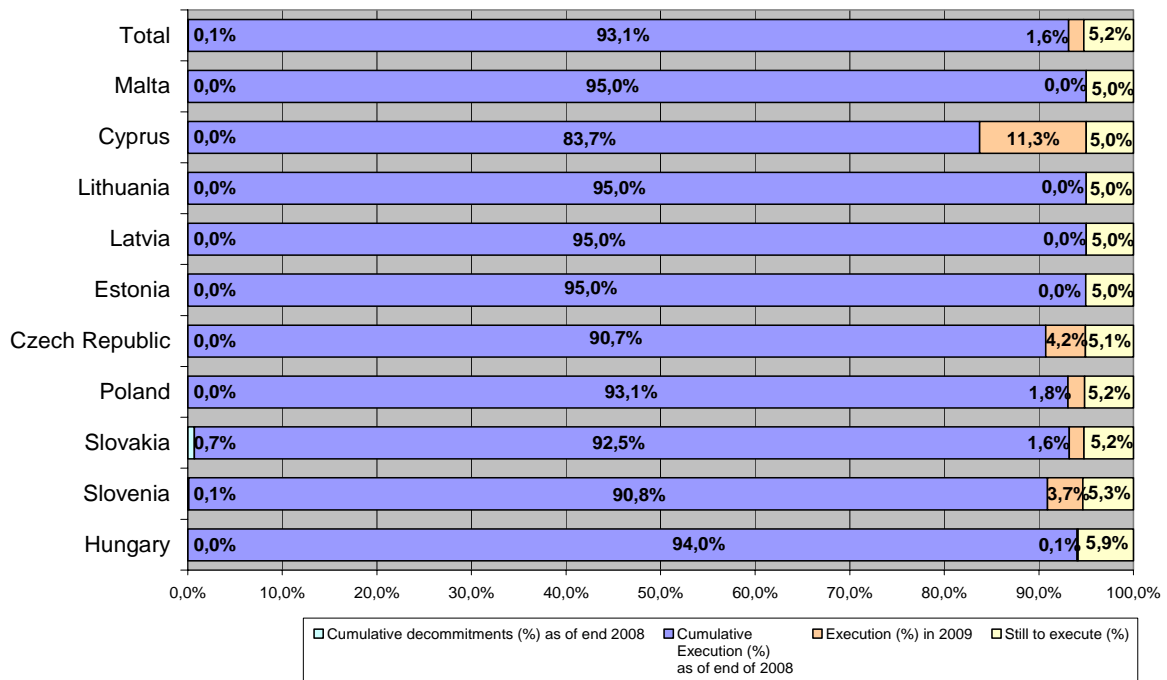


Chart 10 illustrates the following main points:

The cumulative execution for the main three objectives is very close to the average of 93.3% that is largely determined by their weight in the overall EU-10 allocation. Execution is however lagging behind by about 1.5 percentage points for the Community Initiatives URBAN, EQUAL and Interreg and by about 3 percentage points for the FIGG outside Objective 1.

Chart 11 below shows the breakdown of total execution by the EU-10 Member States of their 2004-2006 allocations.

**Chart 11: Total payments at the end of 2008 and new payments in 2009 by EU-10 Member States (mainstream programmes and Community Initiative EQUAL) compared to the national allocation available for the period 2004-06**



With most programmes arriving at the 95% threshold, the EU-10 Member States have reached an average cumulative execution rate of 94.8% of their 2004-2006 envelopes. In 5 Member States the 95% threshold has even been reached for all programmes. While the annual 2009 execution varied from 0% for those countries that had already reached the 95% threshold in 2008 to 11.3% for Cyprus, cumulative payment execution varies by less than 1% between MS.

Chart 12 shows the implementation of the 2004-2006 envelope by EU-10 MS, this time broken down by Objective / Community Initiative:

**Chart 12: Total EU-10 payments at the end of 2008 and new payments in 2009 by objective, compared to the overall allocation available for the period 2004-06**

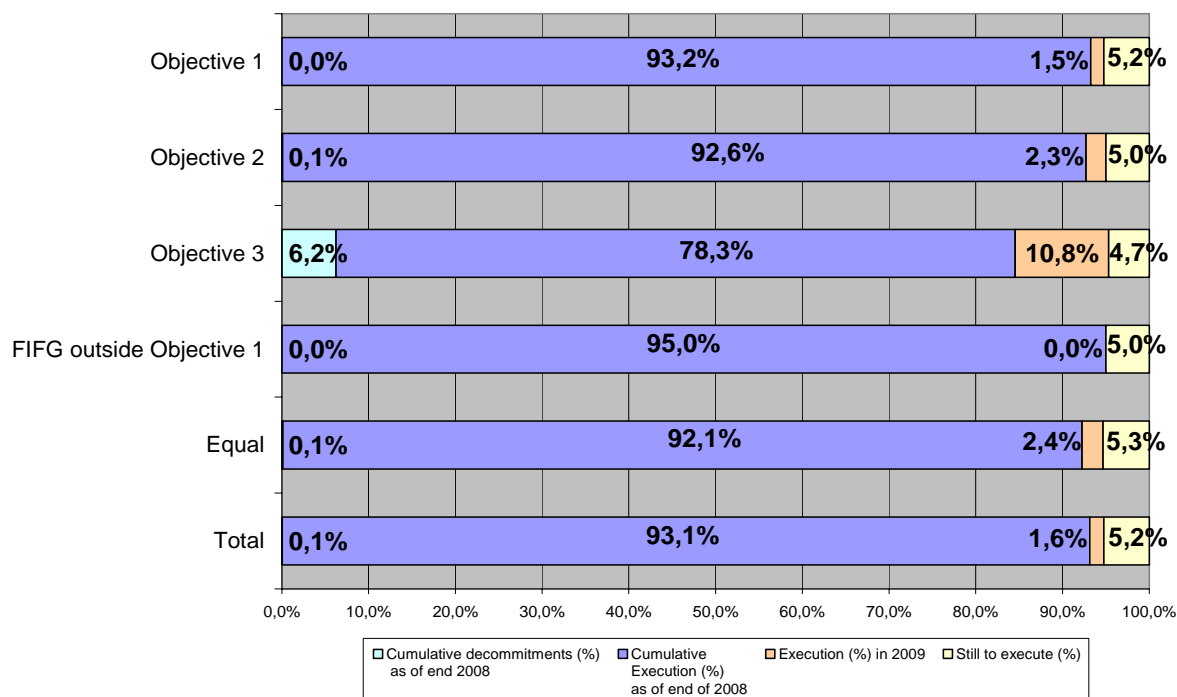


Chart 12 illustrates the following main points:

Unsurprisingly, the cumulative execution of 94.8% for Objective 1 corresponds to the overall average due to the dominant weight of Objective 1 in the overall EU-10 envelope.

After the FIG outside Objective 1 in 2008, Objectives 2 and 3 have now also reached the 95% threshold for payments before closure.

It should be noted that the 4.7% still to be executed for Objective 3 are expressed as percentage of the original allocation. They correspond to 5% of the reduced net allocation after deduction of the significant decommitments of 6.2% of the envelope. Thus, Objective 3 has exactly reached the 95% threshold of the reduced allocation but not yet received any closure payments.

### **3.3 N+2 DECOMMITMENTS (FOR 2000-2006)**

#### **3.3.1 Legal Framework**

For the programming period 2000-2006 N+2 de-commitments are regulated by article 31.2 of Council Regulation (EC) N° 1260/1999, known as the N+2 rule. The implementing rules are set in Commission Communication C(2002)1942, as amended by Commission Communication C(2003)2982.

#### **3.3.2 N+2 de-commitments made in 2009**

There was no N+2 de-commitment exercise in respect of the 2006 commitments at the end of 2008. The de-commitment cases will be treated in the framework of the closure exercise.

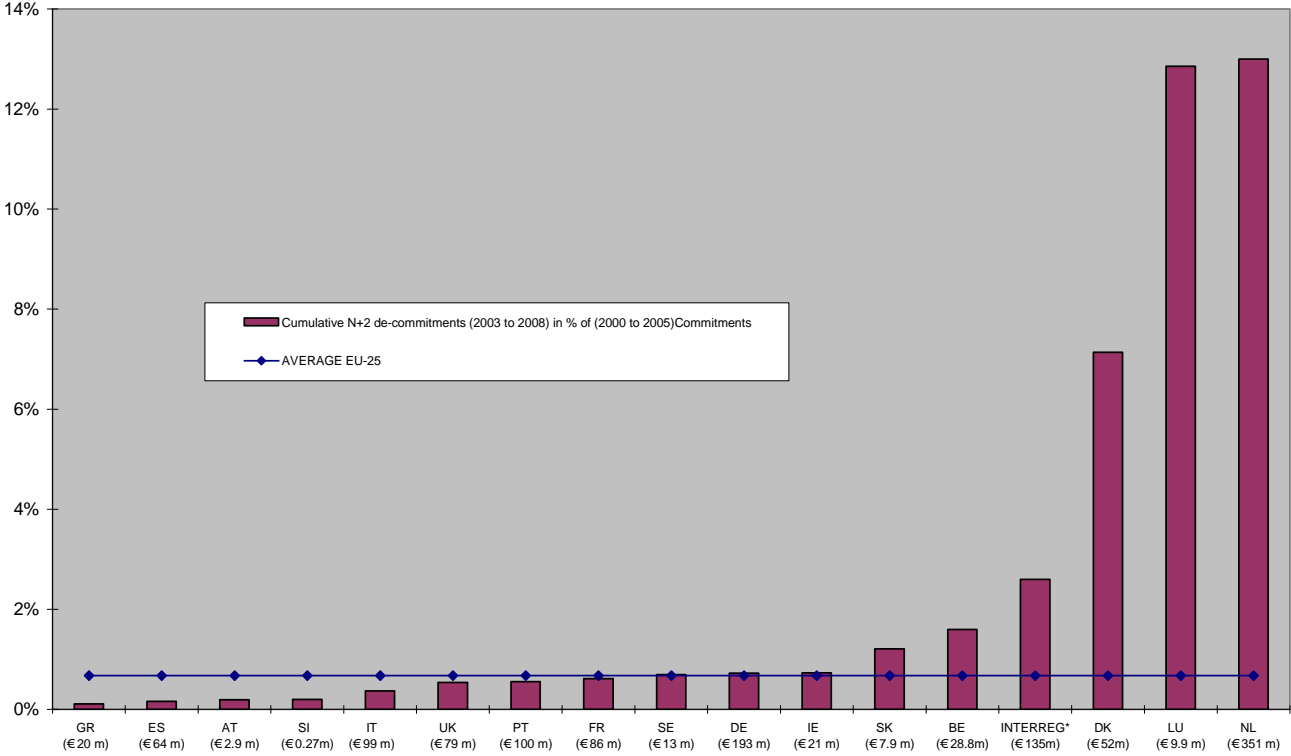
### 3.3.3 Cumulative N+2 de-commitments as at the end of 2008

In order to measure the effect of decommitments, the performance indicator used is the share of total accumulated de-commitments (from 2003 to 2008) in the value of all the commitment tranches (from 2000 up to 2005) that have been subject to n+2 de-commitments.

Using this indicator, the following 3 charts give the (cumulative) situation by Member State, Fund and Objective, respectively.

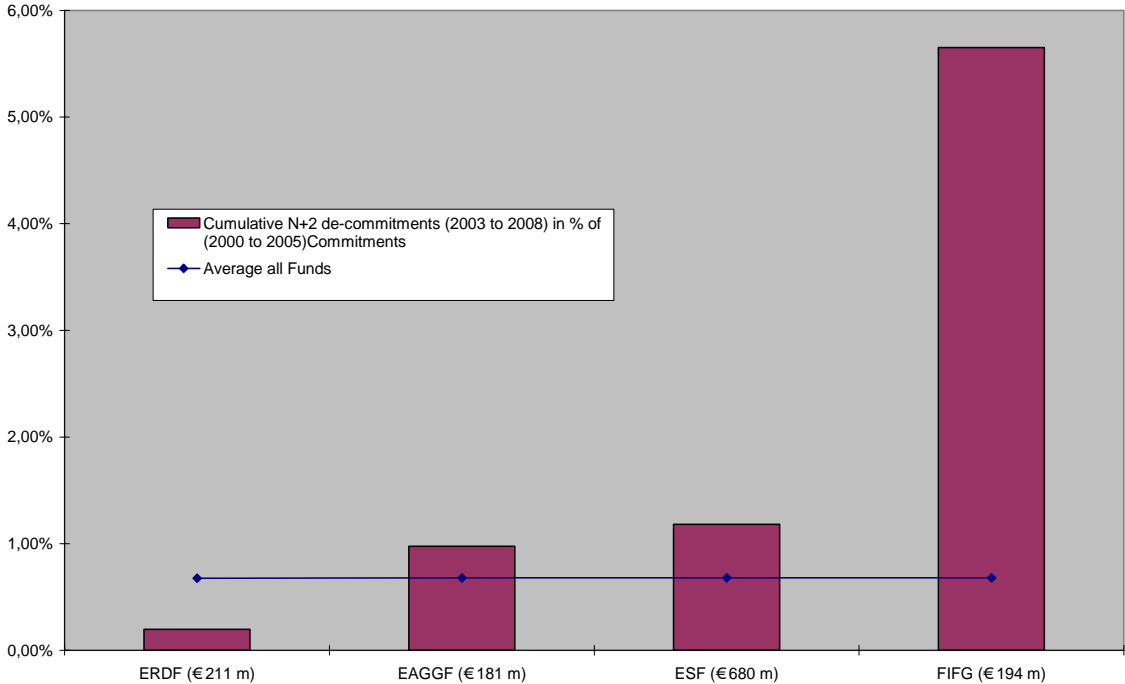
By Member State, the Netherlands, Luxembourg and Denmark, and to a lesser extent Interreg (multi-country), Belgium, Slovakia, Ireland, Sweden and Germany all have de-commitments higher than the average EU-25, which is 0.68 %.

**Chart 13: Relative significance of the cumulative de-commitments up to the end of 2008, by Member State**



By Fund, with a rate of 0.20%, the ERDF is the only fund which has de-commitments which are lower than the average (0.68% of 2000 to 2005 commitments). In 2008, the FIGF is still in the top position regarding cumulative de-commitments with 5.65% of 2000 to 2005 commitments. In absolute terms, the highest amount de-committed by 2008 is €680 million for the ESF, but this represents only 1.18% of the 2000 to 2005 commitments.

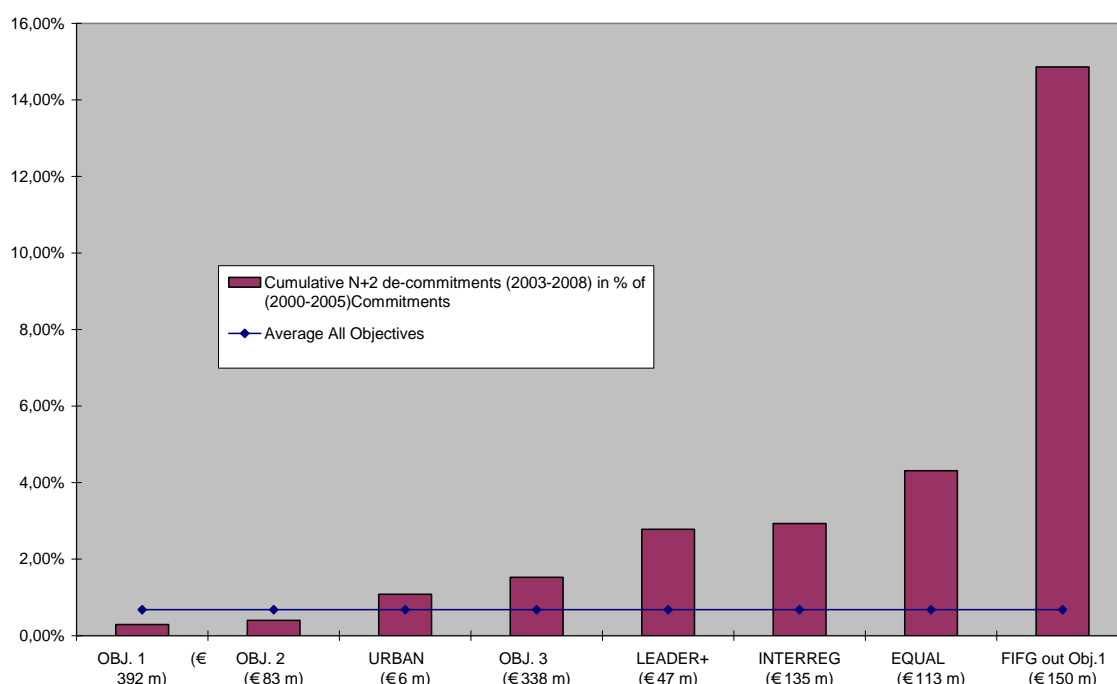
**Chart 14: Relative significance of the cumulative de-commitments up to the end of 2008, by Fund**



By objective, de-commitments are only below the average of 0.68% for Objective 1 and Objective 2 whereas for all of the other objectives/initiatives the de-commitments are above average.

Unsurprisingly, as €150 million out of the €194 million of de-commitments for the FIGG affected programmes outside Objective 1, the FIGG outside Objective 1 stands out in the chart below with a cumulative rate of de-commitments of 14.86%.

**Chart 15: Relative significance of the cumulative de-commitments up to the end of 2008 by objective**



### 3.4 OUTSTANDING COMMITMENTS FROM THE PROGRAMMING PERIOD 2000-2006

#### 3.4.1 Evolution of 2000-06 outstanding commitments in 2009

In 2009, the RAL from the 2000-2006 programming period decreased by 30%, from €21.2 billion to €14.9 billion (see [Table 10](#) below). This reduction was the consequence of the continuous interim payments up to the maximum payable ceiling of 95%.

**Table 10: Outstanding commitments from 2000-2006 at the end of 2009\* (in €million)**

|   |               |
|---|---------------|
| <b>Outstanding commitments at the end of 2008</b>               | <b>21.213</b> |
| De-commitments in 2009 on RAL at the end of 2008                | -108          |
| Payments in 2009 on outstanding commitments at the end of 2008  | -6.214        |
| <b>(1) TOTAL outstanding commitments from before 2008</b>       | <b>14.891</b> |
| New commitments made in 2009                                    | 0             |
| Payments on 2009 commitments                                    | 0             |
| <b>(2) TOTAL outstanding commitments from 2009</b>              | <b>0</b>      |
| <b>(1)+(2) TOTAL outstanding commitments at the end of 2009</b> | <b>14 891</b> |

\* only operational lines

During the 2000-2006 period, after the adoption of the programmes, commitments were made automatically at the beginning of each year. However, after the initial payments on account, interim payments are only made to reimburse expenditure actually disbursed on the ground. According to the N+2 rule, the commitments not covered by acceptable payment claims by the end of the second year after the year of commitment are de-committed. This has been an important element for judging the evolution of the outstanding commitments for the 2000-



2006 period. The last year for which commitments were concerned by the N+2 rule was 2005 as 2006 commitments are not subject to the n+2 rule because unused funds are going to be decommitted during the closure procedure. Thus, Member States were not required to cover 2006 commitments by acceptable payment claims by the end of 2008. The evolution of the RAL in 2009 is therefore to be seen as independent of the n+2 rule.

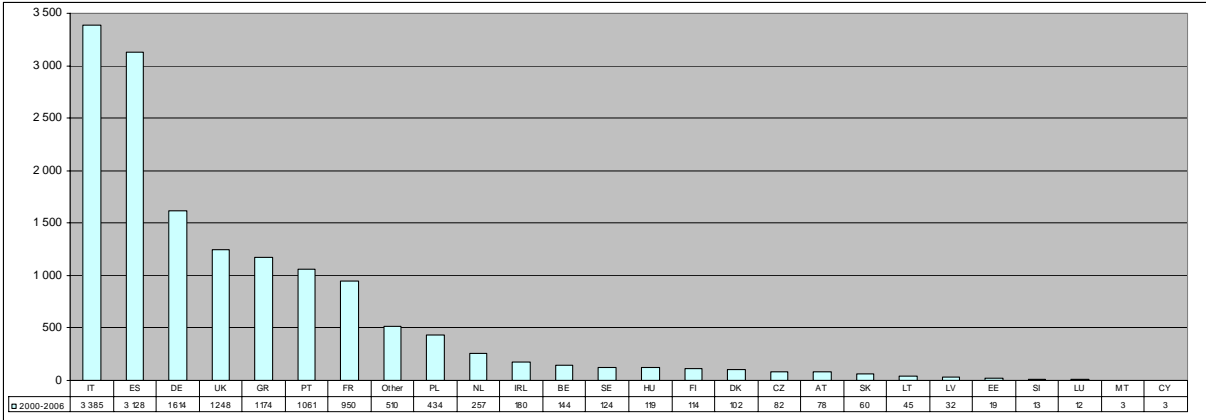
At the end of 2009, 68% of the programmes (corresponding to 74% of the total net 2000-2006 allocation after decommitments) had already reached the 95% ceiling. The overall total absorption rate amounts to 93.4%. Thus, after the high interim payments in 2008, a comparable reduction of RAL was not possible in 2009 because of the 95% ceiling.

Regarding the closure of the 2000-2006 programmes, the eligibility date for 70% of the programmes was extended until 30 June 2009. Therefore, only few first closures are now expected at the earliest mid-2010. Four Austrian ERDF programmes have already been closed partially in 2009. They represent a total amount of only €335 million or 1.6% of the total RAL as of beginning 2009.

**3.4.2 Breakdown of 2000-06 outstanding commitments by Member State**

Chart 16 presents total outstanding commitments at the end of 2009 by Member State. Italy and Spain were the Member States with by far the highest RAL, followed at quite some distance by Germany, United Kingdom, Greece, Portugal and France. The EU-10 countries are not lagging behind anymore in overall execution and on average are even ahead of the EU-15 so that their share in the 2000-2006 RAL has been reduced to 5%. The shares of Italy and Germany, however, have slightly increased from 22% and 8% in 2008 to 23% and 11%, respectively, while Greece continued to reduce its part from 10% to almost 8%. The relatively poor performance of Italy and Spain is to some extent due to partial suspension of payments for audit reasons. For some Spanish programmes the suspension of payments could be lifted in 2009, which contributed to the reduction of its share in overall RAL from 22% to 21%.

**Chart 16: Outstanding commitments by Member State at the end of 2009 (million €) (2000-2006 period)\***

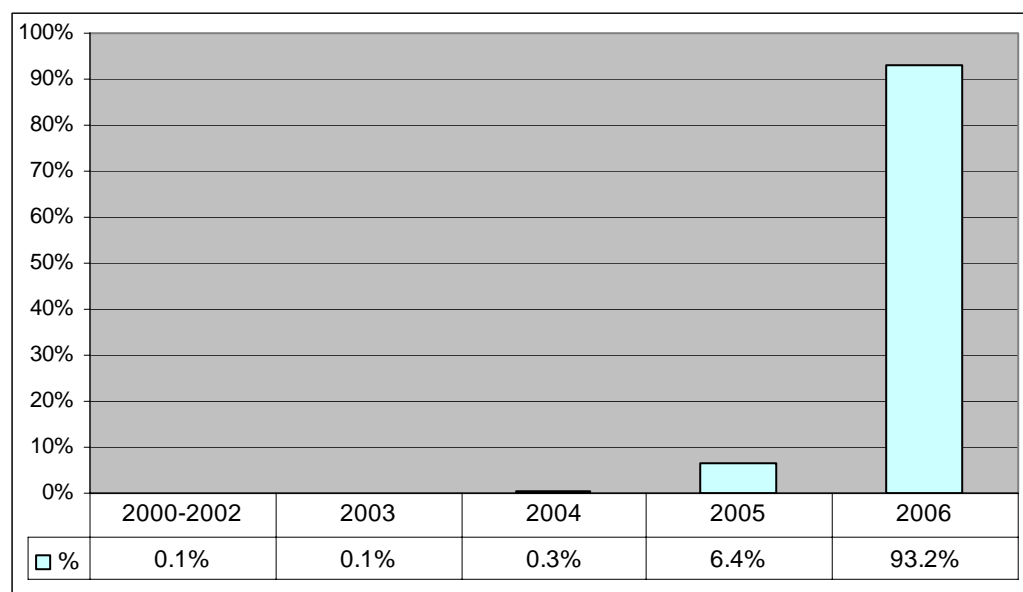


\* Compared to 2008, some amounts, attributed to individual MS, have now rightly been identified as multi-country amounts.

### 3.4.3 Breakdown of 2000-06 outstanding commitments by year of origin

Chart 17 shows that the RAL represents almost entirely commitments made in the last two years of the 2000-2006 period. This is in line with normal expectations, given the n+2 rule. More than 93% of all RAL is linked to commitments made in 2006, which are not subject to the N+2 rule. The small amount of RAL originating from 2005 relates to programmes (often multi-fund) for which the financial planning stopped in 2005 or for which interim payments have been suspended for audit reasons.

Chart 17 : Outstanding commitments at the end of 2009 by year of origin (2000-2006 period)



## 3.5 MEMBER STATES' PAYMENT FORECASTS (FOR 2000-2006)

### 3.5.1 Aggregate 2009 forecasts for 2000-2006

For 2009, the amounts foreseen by the EU-25 Member States for the Structural Funds for the programming period 2000-2006 were altogether €10.6 billion. Overall, the forecast amounts were once again above the level of the outturn of the payments in 2009 which was €6.2 billion, exceeding them by €4.4 billion. Thus, the overall forecast error reached the extremely high level of 71%.

As the programmes are approaching their closure, the interim payments which are made in respect of an assistance shall not exceed 95% of the contribution from the Funds to that assistance<sup>5</sup>. The final balance of the assistance of 5% shall be paid when all the conditions mentioned in art. 32(4) of the same regulation are fulfilled.

The reason of such a high overestimation could therefore be the fact that a lot of programmes have reached the threshold of 95% and the closure payment of 5% will only be done after the

<sup>5</sup> art.32(3) of the Council Regulation 1260/1999

submission of the closure documents by the member state and their approval by the Commission.

**Table 11: Overall forecasting errors for 2000-2006 programmes from 2004 to 2009 (bln euro)**

|                                | Year        | Forecast    | Paid       | Error      | %          |
|--------------------------------|-------------|-------------|------------|------------|------------|
| <b>Structural Funds</b>        |             |             |            |            |            |
| All 2000-2006 programmes EU-25 | 2004        | 34,4        | 27,9       | 6,5        | 23%        |
|                                | 2005        | 37,9        | 29,5       | 8,4        | 28%        |
|                                | 2006        | 38,7        | 29,0       | 9,6        | 33%        |
|                                | 2007        | 36,7        | 31,3       | 5,4        | 17%        |
|                                | 2008        | 27,5        | 23,8       | 3,7        | 16%        |
|                                | <b>2009</b> | <b>10,6</b> | <b>6,2</b> | <b>4,4</b> | <b>71%</b> |

### 3.5.2 2009 forecasts for 2000-2006 by Member State

Table 12 and Table 13 present the forecasting errors by Member State for the 2000-2006 programmes for EU-15 and EU-10 respectively (as multi-country programmes such as INTERREG and PEACE are excluded from this analysis, overall amounts differ marginally from those in Section 3.5.1 above). Relative forecast errors are used, i.e. the forecasting error by a Member State measured in percentage of the payments made to that Member State.

For EU-15, the overall forecasting error of 48% is largely explained by the general tendency of overestimation by the majority of the countries. As discussed above, this general outcome is probably largely due to the effect of the 95% threshold.

Only 3 countries, Germany, Luxembourg, and Sweden, have under-estimated their payments in 2009, but they represent only 2.73% of the total payments.

**Table 12 – Forecasting errors by EU-15 in 2009 for 2000-2006 programmes (mln euro)**

EU-15, 2000-2006 Programmes (mln €)

| <b>2009</b>   | <b>Forecast</b> | <b>Payments</b> | <b>Difference</b> | <b>%</b>   |
|---------------|-----------------|-----------------|-------------------|------------|
| AT            | 52              | 18              | 34                | 185%       |
| BE            | 116             | 62              | 54                | 88%        |
| DE            | 79              | 135             | -56               | -41%       |
| DK            | 21              | 9               | 11                | 120%       |
| ES            | 2.353           | 1.491           | 862               | 58%        |
| FI            | 11              | 0**             | 11                | 14200%     |
| FR            | 777             | 675             | 103               | 15%        |
| GR            | 922             | 894             | 28                | 3%         |
| IE            | 22              | 3               | 19                | 586%       |
| IT            | 2.334           | 1.261           | 1.073             | 85%        |
| LU            | 0               | 2               | -2                | -100%      |
| NL            | 335             | 187             | 148               | 79%        |
| PT            | 569             | 443             | 127               | 29%        |
| SE            | 3               | 15              | -13               | -84%       |
| UK            | 703             | 403             | 300               | 75%        |
| <b>TOTAL*</b> | <b>8.297</b>    | <b>5.598</b>    | <b>2.699</b>      | <b>48%</b> |

\*Interreg and Peace are excluded

\*\*For FI the payments in 2009 were €76.260

**Table 13: – Forecasting errors by EU-10 in 2009 for 2004-2006 programmes (mln euro)**

EU-10, 2004-2006 Programmes (mln €)

| <b>2009</b>   | <b>Forecast</b> | <b>Payments</b> | <b>Difference</b> | <b>%</b>    |
|---------------|-----------------|-----------------|-------------------|-------------|
| CY            | 6               | <b>6</b>        | 0                 | 0%          |
| CZ            | 69              | <b>68</b>       | 1                 | 2%          |
| EE            | 0               | <b>0</b>        | 0                 | 0%          |
| HU            | 19              | <b>2</b>        | 17                | 825%        |
| LT            | 0               | <b>0</b>        | 0                 | 0%          |
| LV            | 0               | <b>0</b>        | 0                 | 0%          |
| MT            | 0               | <b>0</b>        | 0                 | 0%          |
| PL            | 1.677           | <b>147</b>      | 1.529             | 1038%       |
| SI            | 12              | <b>9</b>        | 3                 | 28%         |
| SK            | 21              | <b>18</b>       | 3                 | 16%         |
| <b>TOTAL*</b> | <b>1.804</b>    | <b>250</b>      | <b>1.554</b>      | <b>620%</b> |

\*Interreg is excluded

For the **EU-10**, 2009 was the sixth forecasting exercise. Here, the overall forecasting error was much higher than for the EU-15, namely **620%**. The overall forecasting error for EU-10 is largely explained by the error of the main beneficiary in 2009, **Poland**, which accounts for 59% of the received payments.

There are 7 Member States (Cyprus, Czech Republic, Estonia, Lithuania, Latvia, Malta and Slovakia) that have reached the 95% threshold by 31/12/2009 and the final balance will be paid only after the submission of the final documents for closure.

Overall, for **EU-25**, the analysis of the 2009 forecast seems to be largely biased by the effect of the 95% threshold.

## 4 PRE-2000 PROGRAMMES

### 4.1 Implementation in 2009 of pre-2000 programmes

In 2009, the RAL from the pre-2000 programming period decreased by 48%, from €347.6 million to €180.2 million. Thus it now represents only 0.16% of the total RAL for the Structural Funds. The reduction of the pre-2000 RAL results mainly from de-commitments (€150.6 million), often linked to financial corrections, and a minor amount from payments (€ 17 million). The closure of the pre-2000 programmes is ongoing. The amounts still outstanding concern commitments whose payment is suspended due to ongoing legal proceedings. The final closure for the corresponding programmes is therefore progressing slowly and it is expected to result in more de-commitments and recoveries than payments. The monitoring of these programmes is going to be continued in 2010.

Table 14 shows the evolution of the RAL amount for the pre-2000 programmes in 2009.

**Table 14 : Payments: available appropriations and their implementation for pre-2000 programmes and evolution of the RAL (in €million)**

| <i>Pre-2000</i> |                       |                |                                  |              |                 |                 |               |                  |                |
|-----------------|-----------------------|----------------|----------------------------------|--------------|-----------------|-----------------|---------------|------------------|----------------|
| Budget item     | Title                 | Initial Budget | Other additional appropriations* | Transfers    | Total available | Total execution | RAL 1/01/2009 | Changes of RAL** | RAL 31/12/2009 |
| 04 02 03        | ESF                   | 2,00           |                                  | 2,28         | 4,28            | 1,38            | 62,73         | -2,36            | 58,99          |
| 04 02 05        | ESF - Old Obj2 and 5b | 1,00           |                                  | -0,94        | 0,06            | 0,06            | 9,72          | -0,62            | 9,03           |
| 04 02 07        | ESF - Old Obj 3 and 4 | 2,00           |                                  | -0,92        | 1,08            | 1,08            | 42,39         | -3,96            | 37,36          |
| 04 02 09        | ESF 94_99             | 2,00           |                                  | -0,27        | 1,73            | 1,73            | 45,59         | -17,73           | 26,12          |
| 04 02 11        | ESF                   | pm             | 0,01                             | 0,11         | 0,12            | 0,12            | 0,12          | 0,00             | 0,00           |
|                 | Total ESF             | 7,00           | 0,01                             | 0,26         | 7,27            | 4,38            | 160,55        | -24,67           | 131,54         |
| 13 03 03        | ERDF                  | pm             |                                  | 2,38         | 2,38            | 2,38            | 59,85         | -56,58           | 0,89           |
| 13 03 05        | ERDF Obj 2 and 5b     | pm             |                                  | 3,94         | 3,94            | 3,94            | 5,75          | -1,81            | 0,00           |
| 13 03 07        | ERDF 94_99            | pm             |                                  | 5,08         | 5,08            | 5,08            | 34,11         | -27,17           | 1,86           |
| 13 03 09        | ERDF                  | pm             |                                  | 0,98         | 0,98            | 0,98            | 3,95          | -2,31            | 0,66           |
|                 | Total ERDF            | 0,00           | 0,00                             | 12,38        | 12,38           | 12,38           | 103,67        | -87,88           | 3,41           |
|                 | Total Heading 1B      | 7,00           | 0,01                             | 12,64        | 19,65           | 16,75           | 264,22        | -112,54          | 134,92         |
| 05 04 02 03     | EAGGF Old 1 & 6       | pm             |                                  | 8,76         | 8,76            | 0,20            | 39,73         | -11,18           | 28,34          |
| 05 04 02 04     | EAGGF Old 5b          | pm             |                                  |              | 0,00            | 0,00            | 3,58          | -3,57            | 0,01           |
| 05 04 02 05     | EAGGF old Obj 5a      | pm             |                                  |              | 0,00            | 0,00            | 4,43          | -0,65            | 3,78           |
| 05 04 02 07     | EAGGF 94_99           | pm             |                                  |              | 0,00            | 0,00            | 3,54          | -1,15            | 2,38           |
|                 | Total EAGGF           | 0,00           | 0,00                             | 8,76         | 8,76            | 0,20            | 51,27         | -16,56           | 34,52          |
| 11 06 03        | FIFG Old 1 & 6        | pm             |                                  | 0,06         | 0,06            | 0,06            | 18,95         | -13,18           | 5,71           |
| 11 06 05        | FIFG old Obj 5a       | pm             |                                  |              | 0,00            | 0,00            | 12,04         | -8,09            | 3,96           |
| 11 06 06        | FIFG 94_99            | pm             |                                  | 0,73         | 0,73            | 0,00            | 1,12          | 0,00             | 1,12           |
|                 | Total FIFG            | 0,00           | 0,00                             | 0,79         | 0,79            | 0,06            | 32,12         | -21,27           | 10,79          |
|                 | Total Heading 2       | 0,00           | 0,00                             | 9,55         | 9,55            | 0,26            | 83,39         | -37,83           | 45,30          |
|                 | <b>Total</b>          | <b>7,00</b>    | <b>0,01</b>                      | <b>22,19</b> | <b>29,20</b>    | <b>17,01</b>    | <b>347,61</b> | <b>-150,37</b>   | <b>180,22</b>  |

\* Appropriations made available again and earmarked revenue

\*\* Recommitted & Decommitted & Cancelled

## 4.2 Clearance of outstanding commitments from pre-2000 programmes

Chart 18 shows the breakdown of outstanding commitments for pre-2000 programmes by Member State. Compared to 2009, due to the closure efforts mentioned above, there are no longer any outstanding commitments for Austria and Sweden. For France, UK and the multi-country programmes, the pre-2000 RAL could be reduced by 97%. Also for Germany and the Netherlands, major efforts were made. By contrast, no progress could be made in 2009 regarding the reduction of the remaining pre-2000 RAL for Ireland, Luxemburg and Portugal. At the end of 2009, almost half of the remaining pre-2000 RAL is linked to Italy (44%).

**Chart 18 : Reduction in 2009 and remaining outstanding commitments from pre-2000 programmes at the end of 2009 by Member State (in €million)**

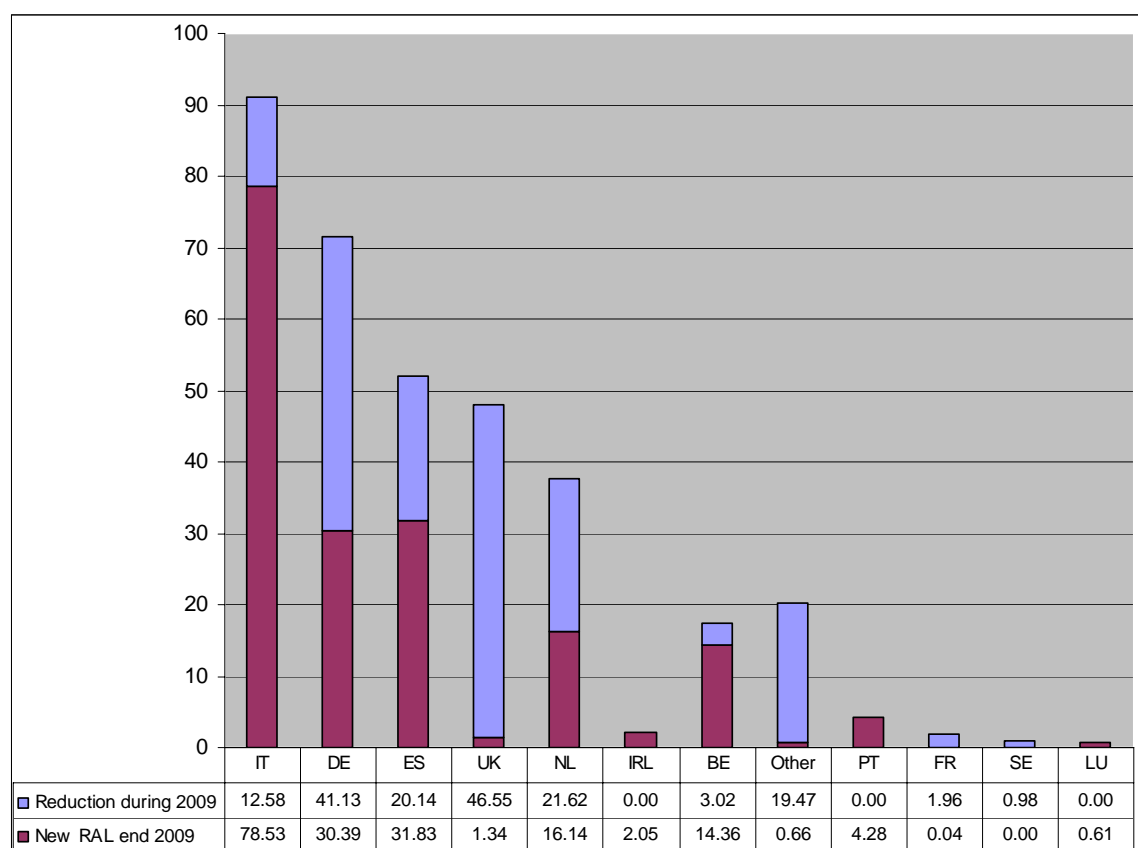
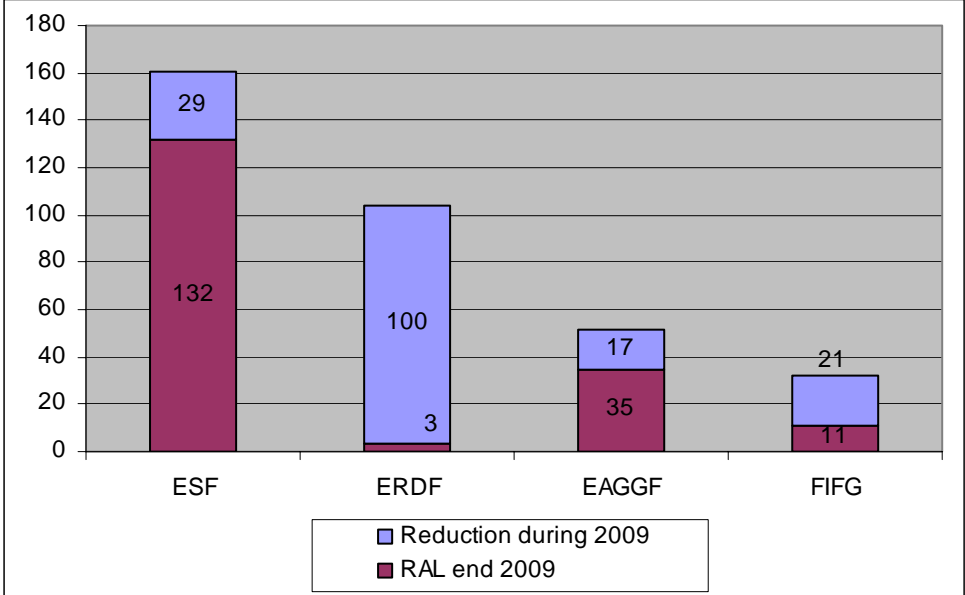


Chart 19 gives the breakdown of pre-2000 RAL by Fund. The majority of the total outstanding commitments originate from ESF programmes (73%). Major efforts were made for ERDF programmes with a reduction of 97%.

**Chart 19: Reduction in 2009 and remaining outstanding commitments from pre-2000 programmes at the end of 2009 by Fund (in €million)**





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Financial year 2009: Outturn of Commitment Appropriations on 31.12.2009 by budget item

Source C2 provisional outturn reports at date of 30/3/2010 in Euros

| ITEM                   | HEADING  | BUDGET                |                             |                       |                       |               | ADDITIONAL APPROPR.                 |                   | TOTAL                 |                       |               |
|------------------------|--|-----------------------|-----------------------------|-----------------------|-----------------------|---------------|-------------------------------------|-------------------|-----------------------|-----------------------|---------------|
|                        |  | VOTED BUDGET          | TRANSFERS & AMENDING BUDGET | TOTAL                 | OUTTURN               | %             | CARRY OVER, INCOME, RECONSTITUTIONS | OUTTURN           | TOTAL BUDGET          | OUTTURN               | %             |
|                        |  | 1                     | 2                           | 3 = 1+2               | 4                     | 5 = 4/3       | 6                                   | 7                 | 8 = 3+6               | 9 = 4+7               | 10 = 9/8      |
| <b>PRE-2000</b>        | <b>programming periods</b>                     |                       |                             |                       |                       |               |                                     |                   |                       |                       |               |
| 04 02 03               | ESF Objective 1 (prior to 2000)                |                       |                             | 0                     |                       |               | 21.833                              | 21.833            | 21.833                | 21.833                | 100,00%       |
| 04 02 11               | ESF - Operational TA and IA (prior to 2000)    |                       |                             | 0                     |                       |               | 8.100                               |                   | 8.100                 | 0                     | 0,00%         |
| 05 04 02 03            | EAGGF Objectives 1 & 6 (prior to 2000)         |                       |                             | 0                     |                       |               | 8.759.636                           | 198.936           | 8.759.636             | 198.936               | 2,27%         |
| <b>TOTAL PRE-2000</b>  |  | <b>0</b>              | <b>0</b>                    | <b>0</b>              | <b>0</b>              | <b>0,00%</b>  | <b>8.789.569</b>                    | <b>220.769</b>    | <b>8.789.569</b>      | <b>220.769</b>        | <b>2,51%</b>  |
| <b>2000-2006</b>       | <b>Programming period</b>                      |                       |                             |                       |                       |               |                                     |                   |                       |                       |               |
| 04 02 10               | ESF - Operational TA and IA                    |                       |                             | 0                     |                       |               | 225.962                             |                   | 225.962               | 0                     | 0,00%         |
| 13 03 01               | ERDF Objective 1                               |                       |                             | 0                     |                       |               | 4.327                               | 4.327             | 4.327                 | 4.327                 | 100,00%       |
| 13 03 04               | ERDF Objective 2                               |                       |                             | 0                     |                       |               | 2.050                               | 2.050             | 2.050                 | 2.050                 | 100,00%       |
| 13 03 08               | ERDF - TA & Innovative Measures                |                       |                             | 0                     |                       |               | 219.400                             | 4.792             | 219.400               | 4.792                 | 2,18%         |
| <b>TOTAL 2000-2006</b> |  | <b>0</b>              | <b>0</b>                    | <b>0</b>              | <b>0</b>              |               | <b>451.739</b>                      | <b>11.169</b>     | <b>451.739</b>        | <b>11.169</b>         | <b>2,47%</b>  |
| <b>2007-2013</b>       | <b>Ongoing Programming period</b>              |                       |                             |                       |                       |               |                                     |                   |                       |                       |               |
| 04 01 04 01            | ESF - Non operational TA                       | 16.500.000            |                             | 16.500.000            | 15.025.226            | 91,06%        | 7.306                               |                   | 16.507.306            | 15.025.226            | 91,02%        |
| 04 02 17               | ESF - Convergence                              | 7.305.903.755         |                             | 7.305.903.755         | 7.305.903.755         | 100,00%       |                                     |                   | 7.305.903.755         | 7.305.903.755         | 100,00%       |
| 04 02 19               | ESF - Regional competitiveness and employment  | 3.477.243.743         |                             | 3.477.243.743         | 3.477.243.743         | 100,00%       |                                     |                   | 3.477.243.743         | 3.477.243.743         | 100,00%       |
| 04 02 20               | ESF - Operational TA                           | 10.000.000            |                             | 10.000.000            | 7.932.259             | 79,32%        |                                     |                   | 10.000.000            | 7.932.259             | 79,32%        |
| 13 01 04 01            | ERDF - Non operational TA                      | 13.100.000            |                             | 13.100.000            | 12.537.414            | 95,71%        |                                     |                   | 13.100.000            | 12.537.414            | 95,71%        |
| 13 01 04 03            | CF-Expenditure on adm management               | 4.950.000             |                             | 4.950.000             | 4.708.876             | 95,13%        |                                     |                   | 4.950.000             | 4.708.876             | 95,13%        |
| 13 03 16               | ERDF - Convergence                             | 22.417.259.853        |                             | 22.417.259.853        | 22.417.259.853        | 100,00%       |                                     |                   | 22.417.259.853        | 22.417.259.853        | 100,00%       |
| 13 03 17               | ERDF - PEACE                                   | 31.466.303            |                             | 31.466.303            | 31.466.303            | 100,00%       |                                     |                   | 31.466.303            | 31.466.303            | 100,00%       |
| 13 03 18               | ERDF - Regional competitiveness and employment | 4.633.542.658         |                             | 4.633.542.658         | 4.633.542.658         | 100,00%       |                                     |                   | 4.633.542.658         | 4.633.542.658         | 100,00%       |
| 13 03 19               | ERDF - European territorial co-operation       | 1.028.767.359         | 16.234.634                  | 1.045.001.993         | 1.028.767.359         | 98,45%        | 15.945.355                          | 15.945.355        | 1.060.947.348         | 1.044.712.714         | 98,47%        |
| 13 03 20               | ERDF - Operational TA                          | 45.000.000            |                             | 45.000.000            | 38.518.918            | 85,60%        |                                     |                   | 45.000.000            | 38.518.918            | 85,60%        |
| 13 04 02               | Cohesion Fund 2007-2013                        | 9.291.684.199         |                             | 9.291.684.199         | 9.287.121.769         | 99,95%        |                                     |                   | 9.291.684.199         | 9.287.121.769         | 99,95%        |
| <b>TOTAL 2007-2013</b> |  | <b>48.275.417.870</b> | <b>16.234.634</b>           | <b>48.291.652.504</b> | <b>48.260.028.133</b> | <b>99,93%</b> | <b>15.952.661</b>                   | <b>15.945.355</b> | <b>48.307.605.165</b> | <b>48.275.973.488</b> | <b>99,93%</b> |
|                        | <b>Total</b>                                   | <b>48.275.417.870</b> | <b>16.234.634</b>           | <b>48.291.652.504</b> | <b>48.260.028.133</b> | <b>99,93%</b> | <b>25.193.969</b>                   | <b>16.177.293</b> | <b>48.316.846.473</b> | <b>48.276.205.426</b> | <b>99,92%</b> |

**ANNEX 1 : IMPLEMENTATION BY BUDGET LINES IN 2009 - STRUCTURAL FUNDS**

Financial year 2009: Outturn of Payment Appropriations on 31.12.2009 by budget item

Source C2 provisional outturn reports at date of 30/3/2010 in Euros

| ITEM                   | HEADING   | BUDGET                |                             |                       |                       |               | ADDITIONAL APPROPR. |                   | TOTAL                 |                       |               |
|------------------------|---|-----------------------|-----------------------------|-----------------------|-----------------------|---------------|---------------------|-------------------|-----------------------|-----------------------|---------------|
|                        |   | VOTED BUDGET          | TRANSFERS & AMENDING BUDGET | TOTAL                 | OUTTURN               | %             | CARRY OVER & INCOME | OUTTURN           | TOTAL BUDGET          | OUTTURN               | %             |
|                        |   | 1                     | 2                           | 3 = 1+2               | 4                     | 5 = 4/3       | 6                   | 7                 | 8 = 3+6               | 9 = 4+7               | 10 = 9/8      |
| <b>Pre-2000</b>        | <b>programming periods</b>                      |                       |                             |                       |                       |               |                     |                   |                       |                       |               |
| 04 02 03               | ESF Objective 1 (prior to 2000)                 | 2.000.000             | 2.279.753                   | 4.279.753             | 1.384.396             | 32,35%        |                     |                   | 4.279.753             | 1.384.396             | 32,35%        |
| 04 02 05               | ESF - Old Obj2 and 5b                           | 1.000.000             | -937.546                    | 62.454                | 62.454                | 100,00%       |                     |                   | 62.454                | 62.454                | 100,00%       |
| 04 02 07               | ESF - Old Obj 3 and 4                           | 2.000.000             | -924.957                    | 1.075.043             | 1.075.043             | 100,00%       |                     |                   | 1.075.043             | 1.075.043             | 100,00%       |
| 04 02 09               | ESF 94_99                                       | 2.000.000             | -265.168                    | 1.734.832             | 1.734.832             | 100,00%       |                     |                   | 1.734.832             | 1.734.832             | 100,00%       |
| 04 02 11               | ESF - Operational TA and IA (prior to 2000)     |                       | 111.005                     | 111.005               | 111.005               | 100,00%       | 8.100               | 8.100             | 119.105               | 119.105               | 100,00%       |
| 05 04 02 03            | EAGGF Old 1 & 6 (prior to 2000)                 |                       | 0                           | 0                     |                       |               | 8.759.636           | 198.936           | 8.759.636             | 198.936               | 2,27%         |
| 05 04 02 04            | EAGGF Objective 5b (prior to 2000)              |                       | 0                           | 0                     |                       |               |                     |                   | 0                     | 0                     |               |
| 05 04 02 05            | EAGGF outside Obj 1 (prior to 2000)             |                       | 0                           | 0                     |                       |               |                     |                   | 0                     | 0                     |               |
| 05 04 02 07            | EAGGF 94_99                                     |                       | 0                           | 0                     |                       |               |                     |                   | 0                     | 0                     |               |
| 11 06 03               | FIFG Obj 1 & 6 (prior to 2000)                  |                       | 60.601                      | 60.601                | 60.601                | 100,00%       |                     |                   | 60.601                | 60.601                | 100,00%       |
| 11 06 06               | FIFG (prior to 2000)                            |                       | 730.000                     | 730.000               | 0                     |               |                     |                   | 730.000               | 0                     | 0,00%         |
| 13 03 03               | ERDF Obj. 1 (prior to 2000)                     | 0                     | 2.377.984                   | 2.377.984             | 2.377.984             | 100,00%       |                     |                   | 2.377.984             | 2.377.984             | 100,00%       |
| 13 03 05               | ERDF Obj 2 (prior to 2000)                      | 0                     | 3.939.449                   | 3.939.449             | 3.939.449             | 100,00%       |                     |                   | 3.939.449             | 3.939.449             | 100,00%       |
| 13 03 07               | ERDF 94_99                                      | 0                     | 5.077.818                   | 5.077.818             | 5.077.818             | 100,00%       |                     |                   | 5.077.818             | 5.077.818             | 100,00%       |
| 13 03 09               | ERDF - TA & Innovative Measures (prior to 2000) | 0                     | 980.900                     | 980.900               | 980.900               | 100,00%       |                     |                   | 980.900               | 980.900               | 100,00%       |
| <b>TOTAL PRE-2000</b>  |   | <b>7.000.000</b>      | <b>13.429.839</b>           | <b>20.429.839</b>     | <b>16.804.482</b>     | <b>82,25%</b> | <b>8.767.736</b>    | <b>207.036</b>    | <b>29.197.575</b>     | <b>17.011.518</b>     | <b>58,26%</b> |
| <b>2000-2006</b>       | <b>Previous programming period</b>              |                       |                             |                       |                       |               |                     |                   |                       |                       |               |
| 04 02 01               | ESF Objective 1                                 | 1.907.300.000         | -720.000.000                | 1.187.300.000         | 651.398.488           | 54,86%        |                     |                   | 1.187.300.000         | 651.398.488           | 54,86%        |
| 04 02 02               | ESF - PEACE                                     | 4.700.000             | -4.700.000                  | 0                     | 0                     |               |                     |                   | 0                     | 0                     |               |
| 04 02 04               | ESF Objective 2                                 | 186.600.000           | -66.757.250                 | 119.842.750           | 113.326.036           | 94,56%        |                     |                   | 119.842.750           | 113.326.036           | 94,56%        |
| 04 02 06               | ESF - Objectives 3                              | 1.506.200.000         | -675.000.000                | 831.200.000           | 654.632.410           | 78,76%        |                     |                   | 831.200.000           | 654.632.410           | 78,76%        |
| 04 02 08               | EQUAL   | 278.600.000           | -135.000.000                | 143.600.000           | 121.250.779           | 84,44%        |                     |                   | 143.600.000           | 121.250.779           | 84,44%        |
| 04 02 10               | ESF - Operational TA and IA                     | 10.000.000            | -3.928.227                  | 6.071.773             | 5.985.273             | 98,58%        | 225.962             | 225.962           | 6.297.735             | 6.211.235             | 98,63%        |
| 05 04 02 01            | EAGGF Objective 1                               | 757.000.000           | -314.510.359                | 442.489.641           | 438.491.632           | 99,10%        |                     |                   | 442.489.641           | 438.491.632           | 99,10%        |
| 05 04 02 02            | EAGGF - PEACE                                   |                       | 0                           | 0                     |                       |               |                     |                   | 0                     | 0                     |               |
| 05 04 02 06            | Leader  | 139.000.000           | -103.400.000                | 35.600.000            | 29.698.693            | 83,42%        |                     |                   | 35.600.000            | 29.698.693            | 83,42%        |
| 05 04 02 09            | EAGGF - Operational TA                          |                       | 0                           | 0                     |                       |               |                     |                   | 0                     | 0                     |               |
| 11 06 01               | FIFG Objective 1                                | 149.100.000           | -16.000.000                 | 133.100.000           | 103.048.252           | 77,42%        |                     |                   | 133.100.000           | 103.048.252           | 77,42%        |
| 11 06 02               | FISH - PEACE                                    |                       | 0                           | 0                     |                       |               |                     |                   | 0                     | 0                     |               |
| 11 06 04               | FIFG outside Obj 1                              | 96.400.000            | -65.060.601                 | 31.339.399            | 11.122.377            | 35,49%        |                     |                   | 31.339.399            | 11.122.377            | 35,49%        |
| 11 06 07               | FIFG - Operational TA and IA                    | 157.000               |                             | 157.000               | 8.198                 | 5,22%         |                     |                   | 157.000               | 8.198                 | 5,22%         |
| 13 03 01               | ERDF Objective 1                                | 2.935.275.119         | 186.635.265                 | 3.121.910.384         | 3.121.910.384         | 100,00%       |                     |                   | 3.121.910.384         | 3.121.910.384         | 100,00%       |
| 13 03 02               | ERDF - PEACE                                    | 5.000.000             | -5.000.000                  | 0                     | 0                     |               |                     |                   | 0                     | 0                     |               |
| 13 03 04               | ERDF Objective 2                                | 964.346.922           | -388.479.507                | 575.867.415           | 575.867.415           | 100,00%       |                     |                   | 575.867.415           | 575.867.415           | 100,00%       |
| 13 03 06               | URBAN   | 53.826.532            | -23.464.544                 | 30.361.988            | 30.361.988            | 100,00%       |                     |                   | 30.361.988            | 30.361.988            | 100,00%       |
| 13 03 08               | ERDF - TA & Innovative Measures                 | 35.000.000            | -12.537.546                 | 22.462.454            | 22.363.714            | 99,56%        | 219.400             | 64.771            | 22.681.854            | 22.428.485            | 98,88%        |
| 13 03 10               | Completion of regional measures                 |                       | 0                           | 0                     |                       |               |                     |                   | 0                     | 0                     |               |
| 13 03 13               | Interreg III                                    | 585.000.000           | -250.900.880                | 334.099.120           | 334.099.120           | 100,00%       |                     |                   | 334.099.120           | 334.099.120           | 100,00%       |
| <b>TOTAL PRE-2007</b>  |   | <b>9.613.505.573</b>  | <b>-2.598.103.650</b>       | <b>7.015.401.923</b>  | <b>6.213.564.758</b>  | <b>88,57%</b> | <b>445.362</b>      | <b>290.733</b>    | <b>7.015.847.286</b>  | <b>6.213.855.492</b>  | <b>88,57%</b> |
| <b>2007-2013</b>       | <b>Ongoing Programming period</b>               |                       |                             |                       |                       |               |                     |                   |                       |                       |               |
| 04 01 04 01            | ESF - Non operational TA                        | 16.500.000            |                             | 16.500.000            | 8.863.069             | 53,72%        | 6.537.466           | 5.170.360         | 23.037.466            | 14.033.429            | 60,92%        |
| 04 02 17               | ESF - Convergence                               | 4.912.100.000         | -386.663.422                | 4.525.436.578         | 4.390.658.515         | 97,02%        |                     |                   | 4.525.436.578         | 4.390.658.515         | 97,02%        |
| 04 02 19               | ESF - Regional competitiveness and employment   | 2.018.600.000         | 640.000.000                 | 2.658.600.000         | 2.616.162.792         | 98,40%        |                     |                   | 2.658.600.000         | 2.616.162.792         | 98,40%        |
| 04 02 20               | ESF - Operational TA                            | 15.300.000            | -690.000                    | 14.610.000            | 3.678.982             | 25,18%        |                     |                   | 14.610.000            | 3.678.982             | 25,18%        |
| 13 01 04 01            | ERDF - Non operational TA                       | 13.100.000            |                             | 13.100.000            | 6.049.490             | 46,18%        | 4.985.084           | 3.503.616         | 18.085.084            | 9.553.107             | 52,82%        |
| 13 01 04 03            | CF-Expenditure on adm management                | 4.950.000             |                             | 4.950.000             | 2.763.812             | 55,83%        | 2.091.295           | 1.266.900         | 7.041.295             | 4.030.711             | 57,24%        |
| 13 03 16               | ERDF - Convergence                              | 9.588.000.000         | 2.131.113.679               | 11.719.113.679        | 11.719.113.679        | 100,00%       |                     |                   | 11.719.113.679        | 11.719.113.679        | 100,00%       |
| 13 03 17               | ERDF - PEACE                                    | 1.000.000             | 8.678.184                   | 9.678.184             | 9.678.184             | 100,00%       |                     |                   | 9.678.184             | 9.678.184             | 100,00%       |
| 13 03 18               | ERDF - Regional competitiveness and employment  | 2.462.000.000         | -373.749.653                | 2.088.250.347         | 2.088.250.347         | 100,00%       |                     |                   | 2.088.250.347         | 2.088.250.347         | 100,00%       |
| 13 03 19               | ERDF - European territorial co-operation        | 85.000.000            | 206.517.907                 | 291.517.907           | 291.003.601           | 99,82%        |                     |                   | 291.517.907           | 291.003.601           | 99,82%        |
| 13 03 20               | ERDF - Operational TA                           | 25.000.000            | 4.200.000                   | 29.200.000            | 28.402.091            | 97,27%        |                     |                   | 29.200.000            | 28.402.091            | 97,27%        |
| 13 04 02               | Cohesion Fund 2007-2013                         | 3.385.000.000         | 917.994.966                 | 4.302.994.966         | 4.302.640.240         | 99,99%        |                     |                   | 4.302.994.966         | 4.302.640.240         | 99,99%        |
| <b>TOTAL 2007-2013</b> |   | <b>22.526.550.000</b> | <b>3.147.401.661</b>        | <b>25.673.951.661</b> | <b>25.467.264.802</b> | <b>99,19%</b> | <b>13.613.845</b>   | <b>9.940.876</b>  | <b>25.687.565.506</b> | <b>25.477.205.677</b> | <b>99,18%</b> |
| <b>Total</b>           |   | <b>32.147.055.573</b> | <b>562.727.851</b>          | <b>32.709.783.424</b> | <b>31.697.634.042</b> | <b>96,91%</b> | <b>22.826.943</b>   | <b>10.438.645</b> | <b>32.732.610.367</b> | <b>31.708.072.687</b> | <b>96,87%</b> |

ANNEX 2  
LIST OF COMMISSION TRANSFERS EXECUTED BY THE SF TEAM OF DG BUDG/A2 IN 2009

Payments titles of Budget line to adapt !

| Origin    | Description of budget line                     | Amount Withdrawn | Destination | Description of budget line                     | Amount Reinforced | Request                                      | SI2.code | Reason   |
|-----------|--|------------------|-------------|--|-------------------|--|----------|--|
| 13.0316   | ERDF- convergence                              | -500.000         | 13.0309     | ERDF pre-2000                                  | 500.000           | 30/01/09                                     | 779341   | pm on destination line - payment request arrived                           |
| 13.0318   | ERDF - RC&E                                    | -265.000.000     | 13.0319.14  | ERDF - Territorial cooperation                 | 265.000.000       | 3/03/09                                      | 837747   | Extra Payment appropriations needed for extra advances of recovery package |
| 13.0316   | ERDF- convergence                              | -2.377.984       | 13.0303     | ERDF (pre-2000)                                | 2.377.984         | 18/03/09                                     | 840627   | pm on destination line - closure of 2 Operational programmes               |
| 13.0318   | ERDF - RC&E                                    | -6.000.000       | 13.0317     | ERDF - PEACE                                   | 6.000.000         | 1/04/09                                      | 843082   | Recovery package - extra advance payment                                   |
| 13.0316   | ERDF- convergence                              | -427.393         | 13.0307     | ERDF pre-2000                                  | 427.393           | 6/04/09                                      | 843785   | pm on destination line - Closure payment required                          |
| 11.0604   | FIFG outside Obj 1                             | -60.601          | 11.0603     | FIFG   | 60.601            | 7/04/09                                      | 843958   | pm on destination item - Closure payment required                          |
| 13.0316   | ERDF-convergence                               | -3.991.936       | 13.0303     | ERDF pre-2000                                  | 884.880           | 16/04/09                                     | 844084   | Closure payments - extra appropriations necessary                          |
|           |  |                  | 13.0307     | ERDF pre-2000                                  | 3.107.056         |  |          |  |
| 13.0318   | ERDF - RC&E                                    | -1.363.017       | 13.0305     | ERDF pre-2000                                  | 1.343.298         | 8/05/09                                      | 848566   | Closure payments - extra appropriations necessary                          |
|           |  |                  | 13.0309     | ERDF pre-2000                                  | 19.718            |  |          |  |
| 13.0318   | ERDF - RC&E                                    | -1.425.632       | 13.0307     | ERDF pre-2000                                  | 990.520           | 5/06/09                                      | 852117   | Closure payments - extra appropriations necessary                          |
|           |  |                  | 13.0309     | ERDF pre-2000                                  | 435.112           |  |          |  |
| 13.0318   | ERDF - RC&E                                    | -422.074         | 13.0305     | ERDF pre-2000                                  | 422.074           | 29/06/09                                     | 856317   | Closure payments - extra appropriations necessary                          |
| 13.0316   | ERDF- convergence                              | -300.000.000     | 13.0301     | ERDF Objective 1                               | 300.000.000       | 13/07/09                                     | 858707   | Extra payment appropriations needed  |
| 13.0303   | ERDF pre-2000                                  | -552.849         | 13.0307     | ERDF pre-2000                                  | 552.849           | 20/07/09                                     | 860705   | Closure payments - extra appropriations necessary                          |
| 13.0304   | ERDF Objective 2                               | -200.000.000     | 13.0316     | ERDF- convergence                              | 200.000.000       | 14/09/09                                     | 866749   | Extra payment appropriations needed (taken out of request global transfer) |
| 13.0313   | Interreg III                                   | -75.000.000      | 13.0316     | ERDF- convergence                              | 75.000.000        |  |          |  |
| 13.0313   | Interreg III                                   | -8.276.511       | 13.0317     | ERDF - Peace                                   | 608.542           | 8/10/09                                      | 871341   | Extra appropriations needed  |
| 13.0303   | ERDF pre-2000                                  | -332.031         | 13.0320     | ERDF - Operational TA                          | 8.000.000         |  |          |  |
| 13.0313   | Interreg III                                   | -244.533         | 13.0305     | ERDF pre-2000                                  | 244.533           | 20/10/09                                     | 872805   | Closure payments - extra appropriations necessary                          |
| 13.0313   | Interreg III                                   | -2.069.642       | 13.0317     | ERDF - Peace                                   | 2.069.642         | 28/10/09                                     | 874435   | Extra appropriations needed  |
| 04.0203   | ESF - obj 1 pre-2000                           | -111.005         | 04.0211     | ESF - TA & AI                                  | 111.005           | 29/10/09                                     | 875269   | Closure payments - extra appropriations necessary                          |
| 13.0401   | Cohesion Fund pre-2007                         | -125.000.000     | 13.0402     | Cohesion fund                                  | 125.000.000       | 16/11/09                                     | 877643   | Extra appropriations needed  |
| 13.0301   | ERDF Objective 1                               | -180.000.000     | 13.0316     | ERDF- convergence                              | 500.000.000       | 16/11/09                                     | 877643   | Extra appropriations needed  |
| 13.0304   | ERDF Objective 2                               | -180.000.000     |             |  |                   |  |          |  |
| 13.0313   | Interreg III                                   | -140.000.000     |             |  |                   |  |          |  |
| 04.0217   | ESF- convergence                               | -550.000.000     | 13.0402     | Cohesion fund                                  | 550.000.000       | 16/11/2009 (DG REGIO) + 20/11/2009 (DG EMPL) | 877654   | Extra appropriations needed  |
| 13.0313   | Interreg III                                   | -26.070          | 13.0309     | ERDF pre-2000                                  | 26.070            | 16/11/09                                     | 877978   | Extra appropriations needed  |
| 11.0612   | EFF - Convergence                              | -9.930.000       | 11.060600   | FIFG 94_99                                     | 730.000           | 23/11/09                                     | 879096   | Extra appropriations needed  |
|           |  |                  | 11.0613     | EFF - outside Convergence                      | 9.200.000         | "  |          |  |
| 04.0201   | ESF Objective 1                                | -575.000.000     | 04.0217     | ESF- convergence                               | 1.304.700.000     | 27/11/09                                     | 881063   | Extra appropriations needed  |
| 04.0202   | ESF - PEACE                                    | -4.700.000       |             |  |                   |  |          |  |
| 04.0204   | ESF Objective 2                                | -50.000.000      |             |  |                   |  |          |  |
| 04.0206   | ESF - Objective 3                              | -575.000.000     |             |  |                   |  |          |  |
| 04.0208   | EQUAL  | -100.000.000     |             |  |                   |  |          |  |
| 13.0402   | Cohesion fund                                  | -8.414.709       | 13.0401     | Cohesion Fund pre-2007                         | 8.414.709         | 4/12/09                                      | 881740   | Extra appropriations needed  |
| 13.0313   | Interreg III                                   | -1.815.414       | 13.0305     | ERDF Obj 2 and 5b                              | 1.815.414         | 4/12/09                                      | 881651   | Extra appropriations needed  |
| 13.0402   | Cohesion Fund                                  | -17.016          | 13.0401     | Cohesion Fund pre-2007                         | 17.016            | 9/12/09                                      | 882681   | Extra appropriations needed  |
| 13.0304   | ERDF Objective 2                               | -20.000.000      | 13.0301     | ERDF Objective 1                               | 66.635.265        | 9/12/09                                      | 883088   | Extra appropriations needed  |
| 13.0306   | URBAN  | -23.464.544      | 13.0316     | ERDF- convergence                              | 140.000.000       | & mail 11/12/09                              |          |  |
| 13.0308   | ERDF - TA & Innovative Measures                | -3.170.720       |             |  |                   |  |          |  |
| 13.0313   | Interreg III                                   | -20.000.000      |             |  |                   |  |          |  |
| 13.0318   | ERDF - Regional competitiveness and employment | -100.000.000     |             |  |                   |  |          |  |
| 13.0319   | ERDF - European territorial co-operation       | -40.000.000      |             |  |                   |  |          |  |
| 04.0217   | ESF- convergence                               | -732.679.514     | 13.0316     | ERDF- convergence                              | 480.000.000       | 16/12/09                                     | 884720   | Extra appropriations needed  |
|           |  |                  | 13.0402     | Cohesion fund                                  | 252.679.514       |  |          |  |
| 13.0402   | Cohesion fund                                  | -1.252.823       | 13.0401     | Cohesion Fund pre-2007                         | 1.252.823         | 16/12/09                                     | 884724   | Extra appropriations needed  |
| 13.0302   | ERDF - PEACE                                   | -5.000.000       | 13.0305     | ERDF Obj 2 and 5b                              | 114.119           | 16/12/09                                     | 885300   | Extra appropriations needed  |
| 13.0304   | ERDF Objective 2                               | -5.236.757       | 13.0316     | ERDF- convergence                              | 54.759.921        |  |          |  |
| 13.0308   | ERDF - TA & Innovative Measures                | -9.366.826       |             |  |                   |  |          |  |
| 13.0313   | Interreg III                                   | -3.468.710       |             |  |                   |  |          |  |
| 13.0319   | ERDF - European territorial co-operation       | -17.584.566      |             |  |                   |  |          |  |
| 13.0320   | ERDF - Operational TA                          | -3.800.000       |             |  |                   |  |          |  |
| 13.0321   | PP-intégration Roms                            | -5.000.000       |             |  |                   |  |          |  |
| 13.0322   | PP-Erasmus élus locaux                         | -1.870.442       |             |  |                   |  |          |  |
| 13.0323   | PP-coop rég mondial                            | -1.546.740       |             |  |                   |  |          |  |
| 13.0324   | AP - microcrédit Europe                        | -2.000.000       |             |  |                   |  |          |  |
| 04.0204   | ESF Objective 2                                | -16.757.250      | 13.0304     | ERDF Objective 2                               | 16.757.250        | 16/12/09                                     | 885366   | Extra appropriations needed  |
| 05.040206 | Leader   | -5.000.000       | 05.040201   | EAGGF Objective 1                              | 5.000.000         | 16/12/09                                     | 885368   | Extra appropriations needed  |
| 13.0319   | ERDF - European territorial co-operation       | -897.528         | 13.0305     | ERDF Obj 2 and 5b                              | 10                | 21/12/09                                     | 886462   | Extra appropriations needed  |
|           |  |                  | 13.0316     | ERDF- convergence                              | 436.448           |  |          |  |
|           |  |                  | 13.0318     | ERDF - Regional competitiveness and employment | 461.070           |  |          |  |
| 04.0205   | ESF - Old Obj2 and 5b                          | -937.546         | 04.0203     | ESF  | 2.390.758         | 21/12/09                                     | 886450   | Extra appropriations needed  |
| 04.0207   | ESF - Old Obj 3 and 4                          | -924.957         |             |  |                   |  |          |  |
| 04.0209   | ESF 94_99                                      | -265.168         |             |  |                   |  |          |  |
| 04.0210   | ESF - Operational TA and IA                    | -263.088         |             |  |                   |  |          |  |
| 04.0201   | ESF Objective 1                                | -145.000.000     | 04.0219     | ESF - Regional competitiveness and employment  | 640.000.000       | 21/12/09                                     | 886463   | Extra appropriations needed  |
| 04.0206   | ESF - Objectives 3                             | -100.000.000     |             |  |                   |  |          |  |
| 04.0208   | EQUAL  | -35.000.000      |             |  |                   |  |          |  |
| 04.0210   | ESF - Operational TA and IA                    | -3.665.139       |             |  |                   |  |          |  |
| 04.0217   | ESF- convergence                               | -356.334.861     |             |  |                   |  |          |  |

Commitments

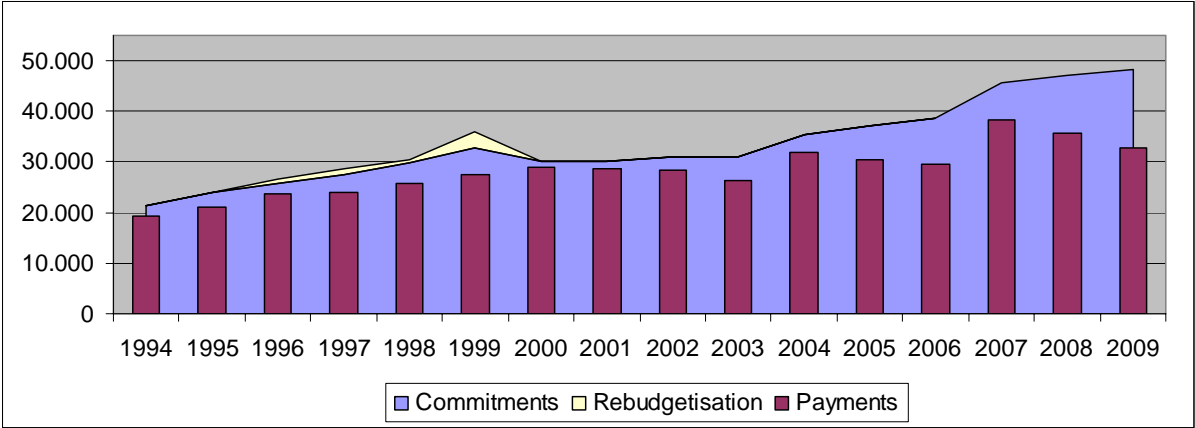
| Origin    | Description of budget line  | Amount Withdrawn | Destination | Description of budget line | Amount Reinforced | Request  | SI2.code | Reason   |
|-----------|-----------------------------|------------------|-------------|----------------------------|-------------------|----------|----------|--|
| 13.050301 | IPA - CBC contribution H1b  | -2.041.364       | 13.0319.14  | Territorial Cooperation    | 2.041.364         | 6/08/09  | 861936   | Return unused appropriations following RT 1083/2006 art.21§5 |
| 19.080202 | ENPI - CBC contribution H1b | -14.193.270      | 13.0319.14  | Territorial Cooperation    | 14.193.270        | 22/09/09 | 868175   | Return unused appropriations following RT 1083/2006 art.21§6 |

**ANNEX 3: HISTORICAL TREND IN COMMITMENTS AND PAYMENTS**

Charts 1 and 2 illustrate the evolution of the budget and its execution from 1994 to 2009. As mentioned above, the EAGGF-G and the FIFG are included in the data, while from 2007 onwards their successors, the European Agricultural Fund for Rural Development and the European Fisheries Fund, are not. On the other hand, the data now include the Cohesion Fund programmes of the 2007-2013 period, as its regulatory framework and financial management have become the same as for the Structural Funds. As before, the pre-2007 projects funded by the Cohesion Fund are excluded. Comparisons between pre-2007 years and the years from 2007 onwards should therefore be treated with caution.

Since the accession of ten new Member States (EU-10) in 2004, followed by Bulgaria and Romania in 2007 (EU-2), the commitments budget for the Structural Funds has increased considerably. Although the medium-term trend for payments also points upwards, the short term evolution is more irregular due to variations in payment execution especially during the start-up phase of new programmes (see also Chart 2 years 2000 until 2003).

**Chart 1: Commitment and payment appropriations entered in the budget from 1994 to 2009 (€million, including all transfers during the year but excluding amounts carried over.)**



**Chart 2: Execution of commitments and payments (outturn, including of appropriations carried forward) from 1994 to 2009 (€million)**

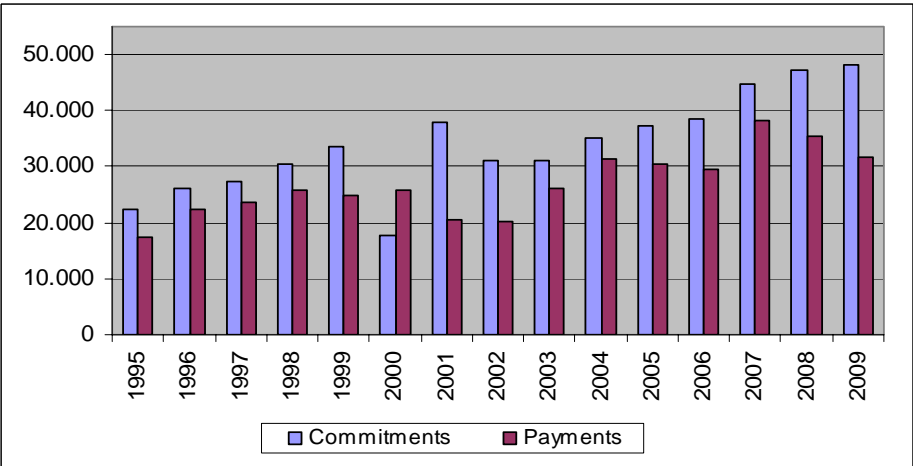
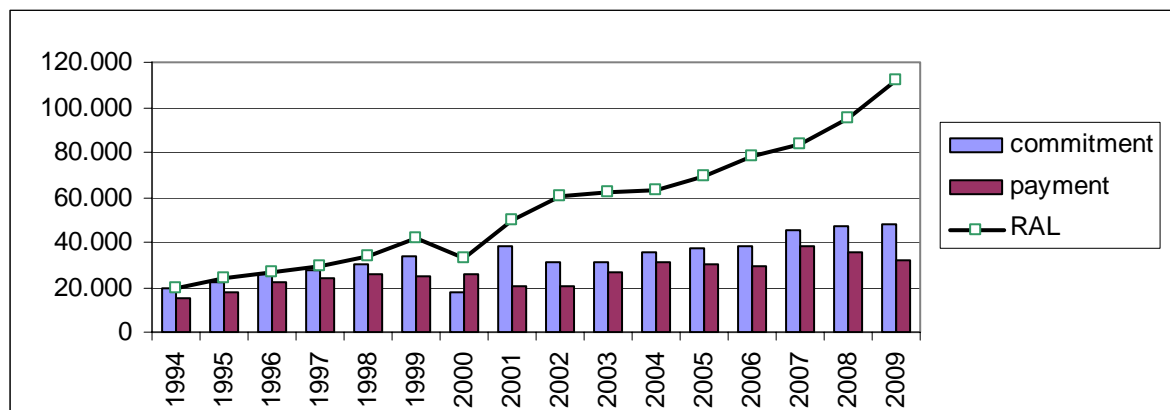


Chart 3 shows the evolution of the overall RAL for the Structural Funds (all periods combined) since 1994 resulting from the evolution of commitments and payments over the years.

**Chart 3: Implementation of commitments and payments and outstanding commitments at the end of each year (€million)**



#### ANNEX 4: HISTORIC ANALYSIS OF MEMBER STATES PAYMENT FORECASTS

Table 1 gives an overview of the aggregate results of the forecasting exercise since 1998 thus showing the evolution of the forecasting performance over time for the EU-15 and EU-10 Member States.

In 2009, for the **EU-15**, the total relative forecast error (forecast error expressed as a percentage of execution) for the 2000-2006 programmes has worsened with an error of 49% as compared to 13% in 2008. This means that for every €100 of payments actually made in 2009, the Member States had forecasted they would claim €149 in payments. In absolute terms, the error was €2.9 billion (as compared to €2.7 billion in 2008).

The **EU-10** submitted their sixth forecast in 2009. The total relative forecast error was higher than that of the EU-15, at about 586%. Thus, in relative terms the situation worsened very significantly in comparison with 2008 when the forecast error for EU-10 had only been of 28%. In absolute terms, it represented €1.5 billion in 2009 (as compared to €1.0 billion in 2008).

For the **CF** the forecast error in relative terms was 19% in 2009.



**Table 1: Overall forecasting errors from 1998 to 2009 (bln euro)**

|                              | Year        | Forecast    | Paid        | Error      | %           |
|------------------------------|-------------|-------------|-------------|------------|-------------|
| <b>Structural Funds</b>      |             |             |             |            |             |
| Pre-2000 programmes          | 1998        | 25,8        | 22,8        | 3,0        | 13%         |
|                              | 1999        | 29,1        | 21,6        | 7,5        | 35%         |
|                              | 2000        | 22,2        | 19,8        | 2,4        | 12%         |
|                              | 2001        | 10,2        | 5,7         | 4,5        | 79%         |
|                              | 2002        | 7,0         | 1,1         | 5,9        | 534%        |
|                              | 2003        | 5,0         | 3,5         | 1,5        | 43%         |
| 2000-2006 programmes(*) EU15 | 2001        | 18,0        | 14,7        | 3,3        | 22%         |
|                              | 2002        | 27,8        | 19,0        | 8,8        | 46%         |
|                              | 2003        | 34,2        | 22,7        | 11,5       | 51%         |
|                              | 2004        | 33,1        | 26,3        | 6,8        | 26%         |
|                              | 2005        | 33,9        | 27,9        | 6,0        | 22%         |
|                              | 2006        | 34,5        | 26,0        | 8,5        | 33%         |
|                              | 2007        | 31,4        | 26,4        | 5,0        | 19%         |
|                              | 2008        | 22,9        | 20,2        | 2,7        | 13%         |
|                              | <b>2009</b> | <b>8,8</b>  | <b>5,9</b>  | <b>2,9</b> | <b>49%</b>  |
| 2000-2006 programmes(*) EU10 | 2004        | 1,3         | 1,5         | -0,3       | -19%        |
|                              | 2005        | 4,0         | 1,6         | 2,4        | 152%        |
|                              | 2006        | 4,2         | 3,0         | 1,2        | 39%         |
|                              | 2007        | 5,4         | 4,9         | 0,5        | 10%         |
|                              | 2008        | 4,6         | 3,6         | 1,0        | 28%         |
|                              | <b>2009</b> | <b>1,8</b>  | <b>0,3</b>  | <b>1,5</b> | <b>586%</b> |
| All programmes **            | 2001        | 28,2        | 20,4        | 7,8        | 38%         |
|                              | 2002        | 34,8        | 20,1        | 14,7       | 73%         |
|                              | 2003        | 41,2        | 23,8        | 17,4       | 73%         |
|                              | 2004        | 34,4        | 27,9        | 6,5        | 23%         |
|                              | 2005        | 37,9        | 29,5        | 8,4        | 28%         |
|                              | 2006        | 38,7        | 29,0        | 9,6        | 33%         |
|                              | 2007        | 36,7        | 31,3        | 5,4        | 17%         |
|                              | 2008        | 27,5        | 23,8        | 3,7        | 16%         |
|                              | <b>2009</b> | <b>10,6</b> | <b>6,2</b>  | <b>4,4</b> | <b>71%</b>  |
| <b>Cohesion Fund</b>         | 2001        | 3,8         | 2,0         | 1,8        | 90%         |
|                              | 2002        | 2,8         | 3,1         | -0,3       | -10%        |
|                              | 2003        | 2,4         | 2,2         | 0,2        | 9%          |
|                              | 2004        | 3,1         | 2,6         | 0,5        | 18%         |
|                              | 2005        | 4,1         | 2,2         | 1,9        | 86%         |
|                              | 2006 ***    | 4,0         | 3,0         | 1,0        | 32%         |
|                              | 2007        | 4,2         | 2,7         | 1,5        | 54%         |
|                              | 2008        | 3,8         | 2,49        | 1,3        | 51%         |
|                              | <b>2009</b> | <b>3,3</b>  | <b>2,77</b> | <b>0,5</b> | <b>19%</b>  |

\* payments including payments on account

\*\* as from 2004, forecasts and execution are for EU-25, but exclude pre-2000 programmes

\*\*\* as no forecasts from Latvia were received, payments made to LV have also been deducted

**ANNEX 5: Heading 1B allocation 2007-2013 by Member State\***  
**Current prices**

| <b>MEMBER STATE</b>  | <b>2007</b>           | <b>2008</b>           | <b>2009</b>           | <b>2010</b>           | <b>2011</b>           | <b>2012</b>           | <b>2013</b>           | <b>Total</b>           |
|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| BE                   | 364.782.423           | 355.082.490           | 338.863.166           | 324.002.185           | 308.411.217           | 291.967.309           | 274.742.281           | 2.257.851.071          |
| BG                   | 514.156.102           | 737.395.668           | 991.807.428           | 1.044.073.825         | 1.116.219.641         | 1.188.568.684         | 1.260.634.073         | 6.852.855.421          |
| CZ                   | 3.062.673.977         | 3.736.726.397         | 3.640.861.285         | 3.809.477.285         | 3.978.225.539         | 4.146.329.123         | 4.317.361.985         | 26.691.655.591         |
| DK                   | 82.161.566            | 83.852.733            | 85.627.577            | 87.489.747            | 89.392.151            | 91.283.768            | 93.215.294            | 613.022.836            |
| DE                   | 3.664.753.567         | 3.696.945.314         | 3.729.709.000         | 3.763.069.632         | 3.796.272.804         | 3.828.502.786         | 3.860.503.462         | 26.339.756.565         |
| EE                   | 375.773.750           | 409.974.515           | 446.440.649           | 486.201.728           | 530.407.148           | 578.211.678           | 628.833.031           | 3.455.842.499          |
| IE                   | 211.627.916           | 180.726.400           | 148.539.883           | 115.030.041           | 80.120.385            | 81.798.584            | 83.511.860            | 901.355.069            |
| EL                   | 3.081.795.081         | 3.030.352.207         | 2.965.710.146         | 2.900.527.687         | 2.831.871.687         | 2.814.512.973         | 2.795.007.243         | 20.419.777.024         |
| ES                   | 6.286.221.788         | 5.754.627.341         | 5.190.294.720         | 4.713.797.783         | 4.449.810.861         | 4.426.415.514         | 4.395.823.007         | 35.216.991.014         |
| FR                   | 1.903.733.647         | 1.979.629.804         | 2.002.022.276         | 2.043.766.980         | 2.086.874.054         | 2.129.783.741         | 2.173.081.869         | 14.318.892.371         |
| IT                   | 3.926.520.792         | 4.107.196.762         | 4.066.774.676         | 4.098.643.256         | 4.132.637.630         | 4.204.627.884         | 4.275.367.920         | 28.811.768.920         |
| CY                   | 167.249.650           | 139.394.063           | 109.772.622           | 79.106.741            | 47.184.756            | 48.141.963            | 49.104.156            | 639.953.951            |
| LV                   | 506.300.760           | 554.225.773           | 603.897.967           | 655.705.281           | 710.375.167           | 766.371.106           | 823.567.165           | 4.620.443.219          |
| LT                   | 765.428.028           | 833.413.967           | 902.450.439           | 975.204.912           | 1.053.325.430         | 1.136.152.559         | 1.219.008.746         | 6.884.984.081          |
| LU                   | 8.756.085             | 8.935.186             | 9.122.005             | 9.316.863             | 9.515.866             | 9.714.797             | 9.917.880             | 65.278.682             |
| HU                   | 3.034.075.077         | 3.229.332.901         | 3.437.663.559         | 3.625.536.814         | 3.785.205.955         | 3.991.504.202         | 4.204.078.399         | 25.307.396.907         |
| MT                   | 112.921.080           | 118.650.128           | 119.794.709           | 122.608.369           | 125.103.657           | 127.189.558           | 129.091.993           | 855.359.494            |
| NL                   | 254.143.957           | 262.353.171           | 266.388.003           | 272.165.145           | 278.066.817           | 283.939.844           | 289.936.565           | 1.906.993.502          |
| AT                   | 201.773.292           | 203.999.556           | 206.307.685           | 208.701.529           | 211.108.607           | 213.450.462           | 215.801.550           | 1.461.142.681          |
| PL                   | 8.115.637.219         | 8.664.528.631         | 9.213.686.770         | 9.441.366.926         | 10.030.332.812        | 10.612.003.181        | 11.206.694.227        | 67.284.249.766         |
| PT                   | 2.971.529.895         | 3.005.027.735         | 3.038.715.640         | 3.072.645.240         | 3.106.743.224         | 3.140.848.240         | 3.175.048.081         | 21.510.558.055         |
| RO                   | 1.328.853.181         | 1.915.639.995         | 2.576.314.547         | 3.092.046.613         | 3.333.557.963         | 3.583.355.862         | 3.837.878.891         | 19.667.647.052         |
| SI                   | 554.581.636           | 569.325.544           | 584.455.520           | 599.981.475           | 615.894.683           | 632.185.174           | 648.880.924           | 4.205.304.956          |
| SK                   | 1.299.120.357         | 1.407.175.683         | 1.526.146.266         | 1.662.255.913         | 1.785.460.098         | 1.907.159.862         | 2.000.586.316         | 11.587.904.495         |
| FI                   | 259.817.867           | 257.565.813           | 251.850.073           | 245.850.925           | 241.105.162           | 234.363.175           | 225.661.616           | 1.716.214.631          |
| SE                   | 253.179.976           | 259.066.457           | 264.410.131           | 269.946.722           | 275.963.376           | 281.647.637           | 287.084.668           | 1.891.298.967          |
| UK                   | 1.593.604.027         | 1.598.716.728         | 1.533.475.408         | 1.489.332.118         | 1.442.809.705         | 1.465.894.632         | 1.489.325.826         | 10.613.158.444         |
| Technical Assistance | 113.408.759           | 117.459.544           | 121.200.980           | 122.888.158           | 126.925.914           | 130.992.625           | 134.822.683           | <b>867.698.663</b>     |
| Interregional        | 46.390.403            | 49.483.076            | 54.889.060            | 62.743.816            | 70.890.806            | 76.995.260            | 83.315.535            | <b>444.707.956</b>     |
| <b>Total</b>         | <b>45.060.971.858</b> | <b>47.266.803.582</b> | <b>48.427.192.190</b> | <b>49.393.483.709</b> | <b>50.649.813.115</b> | <b>52.423.912.183</b> | <b>54.187.887.246</b> | <b>347.410.063.883</b> |

\*The table does not yet include the 2011-2013 allocations that are going to be assigned to PL, CZ and SK according to point 17IIA

## **ANNEX 6: REFERENCES**

More information about the Structural and Cohesion Funds in general as well as their recent implementation may be found on the EUROPA site at the following addresses:

### **GENERAL INFORMATION**

- ERDF and CF:  
Regional Policy DG – Inforegio:  
[http://ec.europa.eu/regional\\_policy/index\\_en.htm](http://ec.europa.eu/regional_policy/index_en.htm)
- ESF:  
Employment and Social Affairs DG – ESF:  
[http://ec.europa.eu/employment\\_social/esf/index\\_en.htm](http://ec.europa.eu/employment_social/esf/index_en.htm)
- Rural development 2000-2006:  
Agriculture DG:  
[http://ec.europa.eu/agriculture/rur/index\\_en.htm](http://ec.europa.eu/agriculture/rur/index_en.htm)
- FIFG 2000-2006:  
Maritime Affairs and Fisheries DG:  
[http://ec.europa.eu/fisheries/cfp/structural\\_measures/archives\\_en.htm](http://ec.europa.eu/fisheries/cfp/structural_measures/archives_en.htm)

### **LEGAL BASES**

- Overview of Regulations for 2007-2013:  
[http://ec.europa.eu/regional\\_policy/sources/docoffic/official/regulation/newregl0713\\_en.htm](http://ec.europa.eu/regional_policy/sources/docoffic/official/regulation/newregl0713_en.htm)
- Overview of Regulations for 2000-2006:  
[http://ec.europa.eu/regional\\_policy/sources/docoffic/official/reglem\\_en.htm](http://ec.europa.eu/regional_policy/sources/docoffic/official/reglem_en.htm)
- Overview of Regulations for 1994-1999:  
[http://ec.europa.eu/regional\\_policy/sources/docoffic/official/regulation/regshome.htm](http://ec.europa.eu/regional_policy/sources/docoffic/official/regulation/regshome.htm)

### **ANNUAL REPORTS**

- The annual Reports on the Structural Funds and on the Cohesion Fund edited by the operational DGs are published at the following address:  
[http://ec.europa.eu/regional\\_policy/sources/docoffic/official/repor\\_en.htm](http://ec.europa.eu/regional_policy/sources/docoffic/official/repor_en.htm)