

CONTENTS PART II

FINANCIAL STATEMENTS AND EXPLANATORY NOTES

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE 38

4. CONTINGENT ASSETS & LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES 42

5. FINANCIAL INSTRUMENTS DISCLOSURES 44

6. RELATED PARTIES 48

7. EVENTS AFTER THE BALANCE SHEET DATE 49

REPORTS ON THE IMPLEMENTATION OF THE BUDGET AND EXPLANATORY NOTES 50

1. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

REVENUE FROM NON-EXCHANGE TRANSACTIONS: TAXES

* 1. TRADITIONAL OWN RESOURCES

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 2015 | 2014 |
| Customs duties | 18 524 | 17 204 |
| Sugar levies | 125 | (67) |
| Total | 18 649 | 17 137 |

REVENUE FROM NON-EXCHANGE TRANSACTIONS: TRANSFERS

* 1. RECOVERY OF EXPENSES

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | EUR millions |
|  |  | 2015 | 2014 |
| Shared management |  | 1 465 | 3 328 |
| Direct management |  | 76 | 46 |
| Indirect management |  | 6 | 44 |
| Total |  | 1 547 | 3 418 |

* 1. OTHER REVENUE FROM NON-EXCHANGE TRANSACTIONS

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 2015 | 2014 |
| Budgetary adjustments | 984 | 794 |
| Contribution of third countries & accession countries | 939 | 721 |
| Staff taxes and contributions | 815 | 975 |
| Agricultural levies | 814 | 409 |
| Transfer of assets | 197 | 1 448 |
| Adjustments/provisions | 70 | 349 |
| Funding of institutions | (3 189) | (3 000) |
| Other | 592 | 241 |
| Total | 1 223 | 1 936 |

REVENUE FROM EXCHANGE TRANSACTIONS

* 1. FINANCIAL INCOME

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 2015 | 2014 |
| Interest income on: |  |  |
| Pre-financing | 8 | 16 |
| Late payments | 20 | 387 |
| Available for sale financial assets | 45 | 47 |
| Loans | 1 601 | 1 709 |
| Cash and cash equivalents | 11 | 6 |
| Impaired financial assets | 7 | - |
| Total interest income | **1 693** | **2 165** |
| Dividend income | **8** | **6** |
| Realised gains on sale of financial assets | **20** | **9** |
| Other financial income | 66 | 61 |
| Total | 1 787 | 2 241 |

Net gains and losses on financial assets

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 2015 | 2014 |
| Net gains/(losses) on available for sale financial assets | 17 | 13 |

* 1. OTHER REVENUE FROM EXCHANGE TRANSACTIONS

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 2015 | 2014 |
| Foreign exchange gains | 949 | 466 |
| Fee and premium revenue | 43 | 59 |
| Sales revenue | 20 | 21 |
| Property, plant and equipment related revenue | 0 | 9 |
| Other | 251 | 244 |
| Total | 1 264 | 798 |

EXPENSES

TRANSFER PAYMENTS AND SUBSIDIES BY MANAGEMENT MODE

* 1. SHARED MANAGEMENT

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
| Implemented by Member States | 2015 | 2014 |
| European Agricultural Guarantee Fund | 45 032 | 44 465 |
| European Agricultural Fund for Rural Development & other rural development instruments | 16 376 | 14 046 |
| European Regional Development Fund and Cohesion Fund | 38 745 | 43 345 |
| European Social Fund | 9 849 | 12 651 |
| Other | 2 380 | 2 307 |
| Total | 112 382 | 116 814 |

* 1. DIRECT MANAGEMENT

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 2015 | 2014 |
| Implemented by the Commission | 10 097 | 10 447 |
| Implemented by EU Executive Agencies | 5 532 | 4 881 |
| Implemented by Trust funds | 6 | – |
| Total | 15 635 | 15 328 |

* 1. INDIRECT MANAGEMENT

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 2015 | 2014 |
| Implemented by other EU agencies & bodies | 1 616 | 1 362 |
| Implemented by third countries | 905 | 1 005 |
| Implemented by international organisations | 2 126 | 1 765 |
| Implemented by other entities | 2 107 | 1 799 |
| Total | 6 754 | 5 931 |

* 1. STAFF AND PENSION COSTS

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 2015 | 2014 |
| Staff costs | 3 126 | 3 161 |
| Pension costs | 4 411 | 4 195 |
| Total | 7 537 | 7 357 |

* 1. FINANCE COSTS

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 2015 | 2014 |
| Interest expenses: |  |  |
| Borrowings | 1 588 | 1 696 |
| Other | 20 | 21 |
| Finance leases | 60 | 61 |
| Impairment losses on available for sale financial assets | 27 | 3 |
| Impairment loss on loans and receivables | 174 | 1 030 |
| Realised loss on sale of financial assets | 3 | 17 |
| Other finance costs | 60 | 49 |
| Total | 1 933 | 2 877 |

* 1. OTHER EXPENSES

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 2015 | 2014 |
| Reduction of fines by the Court of Justice | 1 137 | - |
| Foreign exchange losses | 761 | 359 |
| Administrative and IT expenses | 754 | 998 |
| Property, plant and equipment related expenses | 637 | 547 |
| Adjustments/provisions | 517 | 687 |
| Funding and contributions to other EU bodies | 402 | 439 |
| Other | 447 | 175 |
| Total | 4 655 | 3 204 |

Included under property, plant and equipment are operating leases expenses. Amounts committed to be paid during the remaining term of these lease contracts are as follows:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | | | EUR millions |
|  | Future amounts to be paid | | |  |
|  | < 1 year | 1- 5 years | > 5 years | Total |
| Buildings | 127 | 424 | 355 | 906 |
| IT materials and other equipment | 3 | 4 | – | 7 |
| Total | 131 | 428 | 355 | 913 |

Expenses relating to research and development are as follows:

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 2015 | 2014 |
| Research costs | 384 | 353 |
| Non-capitalised development costs | 60 | 54 |
| Total | 443 | 406 |

* 1. SEGMENT REPORTING BY MULTI ANNUAL FINANCIAL FRAMEWORK HEADINGS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  | EUR millions |
|  | Smart and inclusive growth | Sustainable growth | Security and citizenship | Global Europe | Administration | Not assigned to MFF headings\* | Total |
| GNI resources | – | – | – | – | – | 95 355 | 95 355 |
| Traditional own resources | – | – | – | – | – | 18 649 | 18 649 |
| VAT | – | – | – | – | – | 18 328 | 18 328 |
| Fines | 1 | 136 | – | – | – | 395 | 531 |
| Recovery of expenses | 103 | 1 408 | 14 | 21 | 0 | – | 1 547 |
| Other | 875 | 869 | 3 | 1 | 798 | (1 325) | 1 223 |
| Non-exchange revenue | 978 | 2 414 | 18 | 22 | 799 | 131 402 | 135 633 |
| Financial income | 61 | 2 | 0 | 29 | 0 | 1 695 | 1 787 |
| Other | 105 | (10) | (9) | 34 | 210 | 934 | 1 264 |
| Exchange revenue | 167 | (8) | (9) | 63 | 210 | 2 629 | 3 051 |
| Total revenue | 1 145 | 2 406 | 9 | 85 | 1 008 | 134 031 | 138 684 |
| Expenses implemented by Member States: |  |  |  |  |  |  |  |
| EAGF | – | (45 032) | – | – | – | – | (45 032) |
| EAFRD & other rural develop. instruments | – | (16 376) | – | – | – | – | (16 376) |
| ERDF & CF | (38 745) | – | – | – | – | – | (38 745) |
| ESF | (9 849) | – | – | – | – | – | (9 849) |
| Other | (181) | (517) | (908) | (773) | – | (0) | (2 380) |
| Implemented by the Commission, executive agencies and trust funds | (9 813) | (464) | (799) | (4 545) | (13) | (0) | (15 635) |
| Implemented by other EU agencies and bodies | (994) | (51) | (551) | (19) | – | – | (1 616) |
| Implemented by third countries and international organisations | (343) | (0) | 1 | (2 661) | 0 | (29) | (3 031) |
| Implemented by other entities | (1 552) | – | (0) | (555) | (0) | – | (2 107) |
| Staff and pension costs | (1 534) | (329) | (370) | (569) | (4 735) | – | (7 537) |
| Changes in employee benefits actuarial assumptions | – | – | – | – | (2 008) | – | (2 008) |
| Finance costs | (89) | (63) | (1) | (18) | (104) | (1 657) | (1 933) |
| Share of net deficit of joint ventures and associates | (641) | – | – | – | – | – | (641) |
| Other expenses | (1 223) | (181) | (122) | (121) | (2 245) | (764) | (4 655) |
| Total expenses | (64 964) | (63 014) | (2 750) | (9 262) | (9 106) | (2 450) | (151 546) |
| Economic result of the year | (63 819) | (60 608) | (2 741) | (9 177) | (8 098) | 131 580 | (12 862) |

*\* Including off-budget operations and unallocated immaterial programmes.*

1. CONTINGENT ASSETS & LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES
   1. CONTINGENT ASSETS

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 31.12.2015 | 31.12.2014 |
| Guarantees received: |  |  |
| Performance guarantees | 173 | 193 |
| Other guarantees | 3 | 3 |
| Other contingent assets | 46 | 45 |
| Total | 222 | 241 |

* 1. CONTINGENT LIABILITIES

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | EUR millions |
|  | Note | 31.12.2015 | 31.12.2014 |
| Guarantees given | 4.2.1 | 21 385 | 20 846 |
| Fines |  | 3 951 | 5 602 |
| EAGF, rural development and pre-accession |  | 1 377 | 505 |
| Cohesion policy |  | 3 | 9 |
| Legal cases and other disputes |  | 778 | 774 |
| Other contingent liabilities |  | 57 | 3 |
| **Total** |  | **27 551** | **27 739** |

* + 1. Guarantees given

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 31.12.2015 | 31.12.2014 |
| Guarantees on loans granted by the EIB |  |  |
| 65% guarantee | 18 712 | 18 283 |
| 70% guarantee | 356 | 447 |
| 75% guarantee | 112 | 168 |
| 100% guarantee | 270 | 300 |
| Total | **19 450** | **19 198** |
| **Guarantee on EFSI portfolio** | **202** | **–** |
| **Other guarantees given** | **1 733** | **1 648** |
| Total | 21 385 | 20 846 |

* 1. OTHER SIGNIFICANT DISCLOSURES
     1. Outstanding budgetary commitments not yet expensed

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 31.12.2015 | 31.12.2014 |
| Outstanding budgetary commitments not yet expensed | 174 295 | 141 600 |

* + 1. Significant legal commitments\*

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  | EUR millions |
|  | Note | 31.12.2015 | 31.12.2014 |
| Multiannual actions under shared management | 4.3.2.1 | 343 715 | 433 527 |
| European Fund for Strategic Investments (EFSI) | 4.3.2.2 | 16 000 | – |
| Connecting Europe Facility (CEF) |  | 10 051 | – |
| Copernicus |  | 2 939 | 3 476 |
| Fisheries agreements |  | 373 | 176 |
| Protocol with Mediterranean countries |  | – | 264 |
| Galileo |  | 124 | 719 |
| Other contractual commitments |  | 483 | 496 |
| **Total** |  | **373 684** | **438 657** |

\* *These concern legal commitments where the budgetary commitment has not yet been made*.

* + - 1. Multiannual actions under shared management

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  | EUR millions |
| Funds | Financial framework 2014-2020 (A) | Legal commitments concluded (B) | Budget commitments (C ) | Decommit- ments (D) | Legal commitments less budget commitments (=B-C+D) | Future obligations (=A-C) |
| European Regional Development Fund and Cohesion Fund | 259 802 | 259 802 | 66 572 | – | 193 230 | 193 230 |
| European Social Fund | 89 624 | 89 624 | 26 410 | – | 63 213 | 63 213 |
| Fund for European Aid to the most Deprived | 3 814 | 3 814 | 1 036 | – | 2 777 | 2 777 |
| HEADING 1B: COHESION POLICY FUNDS | 353 239 | 353 239 | 94 018 | – | 259 221 | 259 221 |
| European Agricultural Fund for Rural Development | 99 348 | 98 786 | 23 414 | – | 75 371 | 75 933 |
| European Maritime and Fisheries Fund | 5 749 | 5 749 | 1 586 | – | 4 163 | 4 163 |
| HEADING 2: NATURAL RESOURCES | 105 097 | 104 535 | 25 000 | – | 79 535 | 80 096 |
| Asylum and Migration Fund | 3 371 | 631 | 631 | – | 0 | 2 741 |
| Internal Security Fund | 2 195 | 538 | 538 | – | – | 1 657 |
| HEADING 3: SECURITY & CITIZENSHIP | 5 566 | 1 169 | 1 169 | – | 0 | 4 398 |
|  |  |  |  |  |  |  |
| Total | 463 902 | 458 943 | 120 187 | – | 338 755 | 343 715 |

* + - 1. European Fund for Strategic Investments (EFSI)

|  |  |
| --- | --- |
|  | EUR millions |
|  | 31.12.2015 |
| EFSI legal commitment outstanding at year-end | 16 000 |
| of which |  |
| Financial guarantee liability relating to EFSI | – |
| Contingent liability relating to EFSI | 202 |

1. FINANCIAL INSTRUMENTS DISCLOSURES

* 1. RECONCILIATION OF CARRYING AMOUNT AND FAIR VALUE OF FINANCIAL INSTRUMENTS

Reconciliation of the carrying amounts and fair value of financial assets by class:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | EUR millions |
|  | 31.12.2015 | | 31.12.2014 | |
|  | Carrying amount | Fair value | Carrying amount | Fair value |
| Financial assets at fair value |  |  |  |  |
| Available for sale financial assets | 7 921 | 7 921 | 7 707 | 7 707 |
| Cash and cash equivalents | 20 660 | 20 660 | 16 187 | 16 187 |
| Total | 28 581 | 28 581 | 23 895 | 23 895 |
| Financial assets at amortised cost |  |  |  |  |
| Loans | 56 998 | 56 999 | 58 454 | 58 454 |
| Exchange receivables and non-exchange recoverables | 10 114 | 10 114 | 15 422 | 15 422 |
| Total | 67 112 | 67 113 | 73 876 | 73 876 |
| Total | 95 693 | 95 694 | 97 770 | 97 770 |

Reconciliation of the carrying amounts and fair value of financial liabilities by class:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | EUR millions |
|  | 31.12.2015 | | 31.12.2014 | |
|  | Carrying amount | Fair value | Carrying amount | Fair value |
| Financial liabilities at fair value | – | – | – | – |
| Financial liabilities at amortised cost |  |  |  |  |
| Borrowings | 56 645 | 56 645 | 58 267 | 58 267 |
| Finance lease liabilities | 1 066 | 1 066 | 1 089 | 1 089 |
| Payables | 32 367 | 32 367 | 42 986 | 42 986 |
| Other | 1 083 | 1 083 | 359 | 359 |
| Total | 91 161 | 91 161 | 102 701 | 102 701 |

* 1. CURRENCY RISKS

Exposure of the EC to currency risk at year end – net position

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | EUR millions |
|  | 31.12.2015 | | | | | | |  | 31.12.2014 | | | | | | |
|  | USD | GBP | DKK | SEK | EUR | Other | Total |  | USD | GBP | DKK | SEK | EUR | Other | Total |
| Financial assets |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Available for sale financial assets | 81 | 76 | 11 | 8 | 7 717 | 28 | 7 921 |  | 68 | 77 | 7 | 9 | 7 504 | 42 | 7 707 |
| Loans\* | 5 | – | – | – | 330 | 18 | 353 |  | 2 | - | - | - | 135 | 28 | 165 |
| Receivables and recoverables | – | 537 | 52 | 82 | 9 441 | 1 | 10 114 |  | - | 4 098 | 49 | 87 | 11 057 | 131 | 15 422 |
| Cash and cash equivalents | 29 | 1 784 | 366 | 1 284 | 16 357 | 840 | 20 660 |  | 38 | 1 126 | 467 | 926 | 12 878 | 752 | 16 187 |
| Total | 115 | 2 397 | 429 | 1 375 | 33 845 | 888 | 39 048 |  | 108 | 5 301 | 523 | 1 022 | 31 575 | 953 | 39 482 |
| Financial liabilities |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Payables | 0 | 0 | – | – | (32 367) | (0) | (32 367) |  | – |  |  |  | (42 986) |  | (42 986) |
| Total | 0 | 0 | – | – | (32 367) | (0) | (32 367) |  | – | – | – | – | (42 986) | – | (42 986) |
| Total | 115 | 2 397 | 429 | 1 375 | 1 478 | 887 | 6 681 |  | 108 | 5 301 | 523 | 1 022 | (11 411) | 953 | (3 504) |

*\* Excluding back-to-back operations.*

If the EUR had strengthened against the currency concerned by 10 % then this would have had the following impact:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | EUR millions |
|  | Economic result | | | |
|  | USD | GBP | DKK | SEK |
| 31.12.2015 | (3) | (211) | (38) | (124) |
| 31.12.2014 | (4) | (475) | (47) | (92) |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | EUR millions |
|  | Net assets | | | |
|  | USD | GBP | DKK | SEK |
| 31.12.2015 | (7) | (7) | (1) | (1) |
| 31.12.2014 | (6) | (7) | (1) | (1) |

If the EUR had weakened against the currency concerned by 10 % then this would have had the following impact:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | EUR millions |
|  | Economic result | | | |
|  | USD | GBP | DKK | SEK |
| 31.12.2015 | 4 | 258 | 46 | 152 |
| 31.12.2014 | 4 | 580 | 57 | 113 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | EUR millions |
|  | Net assets | | | |
|  | USD | GBP | DKK | SEK |
| 31.12.2015 | 9 | 8 | 1 | 1 |
| 31.12.2014 | 8 | 9 | 1 | 1 |

* 1. INTEREST RATE RISK

The following table illustrates the sensivity of available for sale financial assets with variable interest rates (cashflow risk) and fixed interest rates (price risk) in relation to the economic result of the year and net assets to a reasonably possible change in interest rates of +/- 1 %.

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | Increase (+) / decrease (-) in basis points | Effect on economic result and net assets |
| 31.12.2015: Available for sale financial assets | +100 | (160) |
|  | -100 | 172 |
| 31.12.2014: Available for sale financial assets | +100 | (96) |
|  | -100 | 103 |

* 1. CREDIT RISK

Analysis of the age of financial assets that are not impaired

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  |  | | | EUR millions |
|  | Total | Neither past due nor impaired | Past due but not impaired | | |
|  |  |  | < 1 year | 1-5 years | > 5 years |
| Loans | 56 998 | 56 998 | 0 | – | – |
| Receivables and recoverables | 10 114 | 8 510 | 73 | 1 383 | 148 |
| Total at 31.12.2015 | 67 112 | 65 509 | 73 | 1 383 | 148 |
| Loans | 58 454 | 58 454 | - | - | - |
| Receivables and recoverables | 15 422 | 7 815 | 5 622 | 1 846 | 138 |
| Total at 31.12.2014 | 73 875 | 66 269 | 5 622 | 1 846 | 138 |

Credit quality of financial assets that are neither past due nor impaired

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  | EUR millions | |
|  | 31.12.2015 | | | | 31.12.2014 | | | |
|  | AFS\* | Loans & receiv. | Cash | Total | AFS\* | Loans & receiv. | Cash | Total |
| Counterparties with external credit rating |  |  |  |  |  |  |  |  |
| Prime and high grade | 4 833 | 2 996 | 15 269 | 23 099 | 6 192 | 2 549 | 12 821 | 21 562 |
| Upper medium grade | 854 | 23 800 | 4 414 | 29 068 | 150 | 25 017 | 2 800 | 27 967 |
| Lower medium grade | 909 | 4 524 | 253 | 5 685 | 177 | 5 996 | 249 | 6 422 |
| Non-investment grade | 17 | 29 366 | 721 | 30 103 | 27 | 28 186 | 307 | 28 520 |
| Total | 6 612 | 60 687 | 20 657 | 87 955 | 6 545 | 61 748 | 16 178 | 84 471 |
| Counterparties without external credit rating |  |  |  |  |  |  |  |  |
| Group 1 (debtors without defaults in the past) | – | 4 727 | 3 | 4 730 | 15 | 4 385 | 10 | 4 409 |
| Group 2 (debtors with defaults in the past) | – | 95 | – | 95 | – | 136 | – | 136 |
| Total | – | 4 822 | 3 | 4 825 | 15 | 4 521 | 10 | 4 545 |
| Total | 6 612 | 65 509 | 20 660 | 92 780 | 6 560 | 66 269 | 16 187 | 89 016 |

*\* Available for sale financial assets (excl. equity instruments).*

* 1. LIQUIDITY RISK

Maturity analysis of financial liabilities by remaining contractual maturity

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  | EUR millions |
|  | < 1 year | 1-5 years | > 5 years | Total |
| Borrowings | 7 207 | 9 456 | 39 982 | 56 645 |
| Finance lease liabilities | 45 | 233 | 787 | 1 066 |
| Payables | 32 367 | (0) | – | 32 367 |
| Other financial liabilities | 645 | 164 | 273 | 1 083 |
| Total at 31.12.2015 | 40 264 | 9 854 | 41 043 | 91 161 |
| Borrowings | 8 716 | 15 194 | 34 357 | 58 267 |
| Finance lease liabilities | 48 | 213 | 828 | 1 089 |
| Payables | 42 983 | 2 | – | 42 986 |
| Other financial liabilities | 17 | 84 | 234 | 335 |
| Total at 31.12.2014 | 51 764 | 15 493 | 35 420 | 102 677 |

1. RELATED PARTIES

The related parties of the entity are the EU consolidated entities and the key management personnel of these entities. Transactions between these entities take place as part of the normal operations of the EU and as this is the case, no specific disclosure requirements are necessary for these transactions in accordance with the EU accounting rules.

Details on key management entitlements are provided in note **7** of the EU consolidated annual accounts.

1. EVENTS AFTER THE BALANCE SHEET DATE

At the date of signing of these accounts, except for the matter outlined below, no material issues had come to the attention of the Accounting Officer of the Commission or were reported to him that would require separate disclosure under this section. The accounts and related notes were prepared using the most recently available information and this is reflected in the information presented.

On 23 June 2016, the citizens of the United Kingdom voted to leave the European Union. To give effect to this decision of the British people, Article 50 of the Treaty on European Union must be invoked. This article sets out the procedure to be followed if a Member State decides to leave the European Union, and only when this article is activated can the negotiations on the departure of the United Kingdom begin. In accordance with the guidelines provided by the European Council, the Union shall then negotiate and conclude an agreement with the United Kingdom, setting out the arrangements for its withdrawal, taking account of the framework for its future relationship with the Union. At the time of the signing of these accounts, formal notification of the triggering of Article 50 has not been presented.

EUROPEAN COMMISSION

FINANCIAL YEAR 2015

REPORTS ON THE IMPLEMENTATION OF THE BUDGET AND EXPLANATORY NOTES

It should be noted that due to the rounding of figures into millions of euros, some financial data in the tables below may appear not to add-up.

CONTENTS

EU BUDGET RESULT 52

RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT 53

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS 54

1. IMPLEMENTATION OF EC BUDGET REVENUE 57

1.1. SUMMARY OF THE IMPLEMENTATION OF BUDGET REVENUE 57

2. IMPLEMENTATION OF EC BUDGET EXPENDITURE 59

2.1. MFF: BREAKDOWN & CHANGES IN COMMITMENT & PAYMENT APPROPRIATIONS 59

2.2. MFF: IMPLEMENTATION OF COMMITMENT APPROPRIATIONS 60

2.3. MFF: IMPLEMENTATION OF PAYMENT APPROPRIATIONS 61

2.4. MFF: MOVEMENTS IN COMMITMENTS OUTSTANDING (RAL) 62

2.5. MFF: BREAKDOWN OF COMMITMENTS OUTSTANDING BY YEAR OF ORIGIN 62

2.6. POLICY AREA: BREAKDOWN AND CHANGES IN COMMITMENT AND PAYMENT APPROPRIATIONS 63

2.7. POLICY AREA: IMPLEMENTATION OF COMMITMENT APPROPRIATIONS 66

2.8. POLICY AREA: IMPLEMENTATION OF PAYMENT APPROPRIATIONS 69

2.9. POLICY AREA: MOVEMENTS IN COMMITMENTS OUTSTANDING 70

2.10. POLICY AREA: BREAKDOWN OF COMMITMENTS OUTSTANDING BY YEAR OF ORIGIN 71

EU BUDGET RESULT

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 2015 | 2014 |
| Revenue for the financial year | 146 624 | 143 940 |
| Payments against current year appropriations | (143 485) | (141 193) |
| Payment appropriations carried over to year N+1 | (1 299) | (1 787) |
| Cancellation of unused appropriations carried over from year N-1 | 29 | 25 |
| Evolution of assigned revenue | (704) | 336 |
| Exchange differences for the year | 182 | 110 |
| Budget result\* | 1 347 | 1 432 |

*\* Of which EFTA result is EUR (3) million in 2015 and EUR (3) million in 2014.*

RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

|  |  |  |
| --- | --- | --- |
|  |  | EUR millions |
|  | 2015 | 2014 |
| ECONOMIC RESULT OF THE YEAR | (12 862) | (11 226) |
|  |  |  |
| Revenue |  |  |
| Entitlements established in current year but not yet collected | (313) | (6 567) |
| Entitlements established in previous years and collected in current year | 7 936 | 4 798 |
| Accrued revenue (net) | (359) | (4 877) |
| Expenses |  |  |
| Accrued expenses (net) | 10 038 | 9 230 |
| Amount from liaison account | 3 189 | 3 000 |
| Expenses prior year paid in current year | (1 208) | (821) |
| Net-effect pre-financing | (4 848) | 530 |
| Payment appropriations carried over to next year | (1 658) | (1 365) |
| Payments made from carry-overs & cancellation of unused payment appropriations | 1 365 | 1 238 |
| Movement in provisions (incl. employee benefits) | 4 914 | 12 263 |
| Other | (1 725) | (1 705) |
|  |  |  |
| BUDGET RESULT OF THE YEAR (COMMISSION) | 4 470 | 4 497 |
|  |  |  |
| BUDGET RESULT OTHER INSTITUTIONS | (3 123) | (3 065) |
|  |  |  |
| BUDGET RESULT OF THE YEAR (EU) | 1 347 | 1 432 |

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

BUDGET REVENUE

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  |  |  |  | EUR millions |
|  |  | Initial adopted budget | Amending budgets | Final adopted budget | Revenue |
| 1. | Own resources | 139 639 | (9 971) | 129 667 | 130 738 |
|  | of which Customs duties | 16 701 | 1 934 | 18 635 | 18 607 |
|  | of which VAT | 18 264 | (241) | 18 023 | 18 269 |
|  | of which GNI | 104 548 | (11 664) | 92 884 | 94 009 |
| 3. | Surpluses, balances and adjustments | – | 8 568 | 8 568 | 8 031 |
| 4. | Revenue accruing from persons working with the institutions and with other Union bodies | 972 | – | 972 | 999 |
| 5. | Revenue accruing from the administrative operation of the institutions | 54 | 40 | 94 | 311 |
| 6. | Contributions and refunds in connection with Union agreements and programmes | 60 | – | 60 | 4 185 |
| 7. | Interests on late payments and fines | 123 | 1 400 | 1 523 | 1 703 |
| 8. | Borrowing and lending operations | 7 | 30 | 37 | 42 |
| 9. | Miscellaneous revenue | 30 | – | 30 | 18 |
| Total | | 140 885 | 66 | 140 951 | 146 027 |

BUDGET EXPENDITURE: COMMITMENTS BY MULTIANNUAL FINANCIAL FRAMEWORK (MFF) HEADING

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  | EUR millions |
|  | MFF Heading | Initial adopted budget | Amending budgets & transfers | Final adopted budget | Additional appropriations\* | Total appropriations available | Commitments made |
| 1. | Smart and inclusive growth | 66 782 | 11 173 | 77 955 | 11 429 | 89 384 | 88 151 |
|  | 1a: Competitiveness for growth and jobs | 17 552 | 0 | 17 552 | 2 538 | 20 090 | 18 905 |
|  | 1b: Economic, social and territorial cohesion | 49 230 | 11 173 | 60 403 | 8 890 | 69 293 | 69 246 |
| 2. | Sustainable growth: natural resources | 58 809 | 5 069 | 63 877 | 5 262 | 69 140 | 67 375 |
|  | of which: Market related expenditure and direct payments | 43 456 | (1) | 43 455 | 2 841 | 46 296 | 44 948 |
| 3. | Security and citizenship | 2 147 | 375 | 2 522 | 347 | 2 869 | 2 826 |
| 4. | Global Europe | 8 408 | 386 | 8 795 | 979 | 9 774 | 9 397 |
| 5. | Administration | 4 994 | – | 4 994 | 344 | 5 338 | 5 200 |
| 6. | Compensations | – | – | – | – | – | – |
| 8. | Negative reserve | – | – | – | – | – | – |
| 9. | Special instruments | 515 | (51) | 465 | 231 | 696 | 288 |
| Total | | 141 655 | 16 952 | 158 607 | 18 592 | 177 199 | 173 236 |

*\* Additional appropriations include appropriations carried over from last year, assigned revenue and appropriations made available again following decommitments.*

BUDGET EXPENDITURE: PAYMENTS BY MULTIANNUAL FINANCIAL FRAMEWORK (MFF) HEADING

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  | EUR millions |
|  | MFF Heading | Initial adopted budget | Amending budgets & transfers | Final adopted budget | Additional appropri-ations\* | Total appropriations available | Payments made |
| 1. | Smart and inclusive growth | 66 923 | (347) | 66 576 | 3 740 | 70 316 | 68 009 |
|  | 1a: Competitiveness for growth and jobs | 15 798 | (189) | 15 609 | 3 375 | 18 984 | 16 802 |
|  | 1b: Economic, social and territorial cohesion | 51 125 | (158) | 50 967 | 365 | 51 332 | 51 207 |
| 2. | Sustainable growth: natural resources | 55 999 | 214 | 56 213 | 3 276 | 59 489 | 58 066 |
|  | of which: Market related expenditure and direct payments | 43 448 | (1) | 43 447 | 2 857 | 46 304 | 44 940 |
| 3. | Security and citizenship | 1 860 | 104 | 1 963 | 92 | 2 055 | 2 019 |
| 4. | Global Europe | 7 422 | 229 | 7 652 | 576 | 8 228 | 7 884 |
| 5. | Administration | 4 992 | 0 | 4 992 | 649 | 5 642 | 5 187 |
| 6. | Compensations | – | – | – | – | – | – |
| 8. | Negative reserve | – | – | – | – | – | – |
| 9. | Special instruments | 352 | (134) | 218 | 105 | 322 | 288 |
| Total | | 137 547 | 67 | 137 614 | 8 438 | 146 051 | 141 453 |

*\* Additional appropriations include appropriations carried over from last year, assigned revenue and appropriations made available again following decommitments.*

1. IMPLEMENTATION OF EC BUDGET REVENUE

* 1. SUMMARY OF THE IMPLEMENTATION OF BUDGET REVENUE

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | EUR millions | |
|  | Title | Income appropriations | | Entitlements established | | | Revenue | | | Receipts as | Outstanding |
|  |  | Initial adopted budget | Final adopted budget | Current year | Carried over | Total | On entitle-ments of current year | On entitlements carried over | Total | % of budget |  |
| 1. | Own resources | 139 639 | 129 667 | 130 733 | 32 | 130 766 | 130 729 | 9 | 130 738 | 100.83 % | 28 |
| 3. | Surpluses, balances and adjustments | – | 8 568 | 2 624 | 5 407 | 8 031 | 2 624 | 5 407 | 8 031 | 93.74 % | – |
| 4. | Revenue accruing from persons working with the institutions and other union bodies | 972 | 972 | 1 005 | 7 | 1 013 | 992 | 7 | 999 | 102.77 % | 14 |
| 5. | Revenue accruing from the administrative operation of the institutions | 54 | 94 | 307 | 16 | 324 | 299 | 12 | 311 | 330.76 % | 13 |
| 6. | Contributions and refunds in connection with Union agreements and programmes | 60 | 60 | 4 189 | 252 | 4 441 | 4 054 | 131 | 4 185 | 6974.62 % | 256 |
| 7. | Interests on late payments and fines | 123 | 1 523 | 480 | 8 016 | 8 497 | 256 | 1 447 | 1 703 | 111.82 % | 6 793 |
| 8. | Borrowing and lending operations | 7 | 37 | 45 | 3 | 48 | 39 | 3 | 42 | 114.97 % | 6 |
| 9. | Miscellaneous revenue | 30 | 30 | 18 | 9 | 27 | 17 | 1 | 18 | 59.87 % | 9 |
| Total | | 140 885 | 140 951 | 139 403 | 13 743 | 153 147 | 139 010 | 7 018 | 146 027 | 103.60 % | 7 119 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | EUR millions | |
| Detail Title 1: Own resources | | | | | | | | | | | |
|  | Chapter | Income appropriations | | Entitlements established | | | Revenue | | | Receipts as | Outstanding |
|  |  | Initial adopted budget | Final adopted budget | Current year | Carried over | Total | On entitle-ments of current year | On entitlements carried over | Total | % of budget |  |
| 11 | Sugar levies | 125 | 125 | 124 | – | 124 | 124 | – | 124 | 99.21 % | – |
| 12 | Customs duties | 16 701 | 18 635 | 18 602 | 32 | 18 634 | 18 597 | 9 | 18 607 | 99.85 % | 28 |
| 13 | VAT | 18 264 | 18 023 | 18 269 | – | 18 269 | 18 269 | – | 18 269 | 101.36 % | – |
| 14 | GNI | 104 548 | 92 884 | 94 009 | – | 94 009 | 94 009 | – | 94 009 | 101.21 % | – |
| 15 | Correction of budgetary imbalances | – | – | (270) | – | (270) | (270) | – | (270) | – | – |
| Total | | 139 639 | 129 667 | 130 733 | 32 | 130 766 | 130 729 | 9 | 130 738 | 100.83 % | 28 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | EUR millions | |
| Detail Title 3: Surpluses, balances and adjustments | | | | | | | | | | | |
|  | Chapter | Income appropriations | | Entitlements established | | | Revenue | | | Receipts as | Outstanding |
|  |  | Initial adopted budget | Final adopted budget | Current year | Carried over | Total | On entitle-ments of current year | On entitlements carried over | Total | % of budget |  |
| 30 | Surplus from previous year | – | 1 435 | 1 435 | – | 1 435 | 1 435 | – | 1 435 | 100.00 % | – |
| 31 | VAT balances | – | (193) | 24 | (205) | (182) | 24 | (205) | (182) | 94.40 % | 0 |
| 32 | GNI balances | – | 7 326 | 1 346 | 5 613 | 6 958 | 1 346 | 5 613 | 6 958 | 94.98 % | (0) |
| 34 | Adjustment for non-participation in JHAP | – | – | (7) | – | (7) | (7) | – | (7) | – | – |
| 35 | United Kingdom correction - adjustments | – | – | (27) | – | (27) | (27) | – | (27) | – | – |
| 36 | United Kingdom correction - Intermediate calculation | – | – | (146) | – | (146) | (146) | – | (146) | – | – |
| Total | | – | 8 568 | 2 624 | 5 407 | 8 031 | 2 624 | 5 407 | 8 031 | 93.74 % | 0 |

1. IMPLEMENTATION OF EC BUDGET EXPENDITURE

* 1. MFF: BREAKDOWN & CHANGES IN COMMITMENT & PAYMENT APPROPRIATIONS

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  | EUR millions | |
|  | | Commitment appropriations | | | | | | Payment appropriations | | | | | |
|  | | Budget appropriations | | | Additional appropriations | | Total | Budget appropriations | | | Additional appropriations | | Total |
|  | | Initial adopted budget | Amending budgets & transfers | Final adopted budget | Carry-overs | Assigned revenue | Appropri-ations available | Initial adopted budget | Amending budgets & transfers | Final adopted budget | Carry-overs | Assigned revenue | Appropri-ations available |
|  | | 1 | 2 | 3=1+2 | 4 | 5 | 6=3+4+5 | 7 | 8 | 9=7+8 | 10 | 11 | 12=9+10+11 |
| 1. | Smart and inclusive growth | 66 782 | 11 173 | 77 955 | 8 480 | 2 949 | 89 384 | 66 923 | (347) | 66 576 | 128 | 3 612 | 70 316 |
|  | 1a: Competitiveness for growth and jobs | 17 552 | 0 | 17 552 | – | 2 538 | 20 090 | 15 798 | (189) | 15 609 | 112 | 3 263 | 18 984 |
|  | 1b: Economic, social and territorial cohesion | 49 230 | 11 173 | 60 403 | 8 480 | 411 | 69 293 | 51 125 | (158) | 50 967 | 16 | 349 | 51 332 |
| 2. | Sustainable growth: natural resources | 58 809 | 5 069 | 63 877 | 2 867 | 2 395 | 69 140 | 55 999 | 214 | 56 213 | 902 | 2 374 | 59 489 |
|  | of which: Market related expenditure and direct payments | 43 456 | (1) | 43 455 | 868 | 1 973 | 46 296 | 43 448 | (1) | 43 447 | 884 | 1 973 | 46 304 |
| 3. | Security and citizenship | 2 147 | 375 | 2 522 | 254 | 93 | 2 869 | 1 860 | 104 | 1 963 | 8 | 84 | 2 055 |
| 4. | Global Europe | 8 408 | 386 | 8 795 | 335 | 644 | 9 774 | 7 422 | 229 | 7 652 | 42 | 534 | 8 228 |
| 5. | Administration | 4 994 | 0 | 4 994 | – | 344 | 5 338 | 4 992 | 0 | 4 992 | 301 | 348 | 5 642 |
| 6. | Compensations | – | – | – | – | – | – | – | – | – | – | – | – |
| 8. | Negative reserve | – | – | – | – | – | – | – | – | – | – | – | – |
| 9. | Special Instruments | 515 | (51) | 465 | 162 | 69 | 696 | 352 | (134) | 218 | 36 | 69 | 322 |
| Total | | 141 655 | 16 952 | 158 607 | 12 098 | 6 495 | 177 199 | 137 547 | 67 | 137 614 | 1 417 | 7 020 | 146 051 |

* 1. MFF: IMPLEMENTATION OF COMMITMENT APPROPRIATIONS

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | |
|  |  |  | Commitments made | | | | | Appropriations carried over to 2016 | | | | Appropriations lapsing | | | | |
|  | MFF Heading | Total appropri-ations available | from final adopted budget | from carry-overs | from assigned revenue | Total | % | assigned revenue | carry-overs by decision | Total | % | from final adopted budget | from carry-overs | from assigned revenue (EFTA) | Total | % |
|  |  | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10=9/1 | 11 | 12 | 13 | 14=11+12+13 | 15=14/1 |
| 1. | Smart and inclusive growth | 89 384 | 77 917 | 8 480 | 1 754 | 88 151 | 98.62 % | 1 190 | 7 | 1 198 | 1.34 % | 30 | – | 5 | 35 | 0.04 % |
|  | 1a: Competitiveness for growth and jobs | 20 090 | 17 542 | – | 1 364 | 18 905 | 94.10 % | 1 170 | 0 | 1 170 | 5.83 % | 10 | – | 5 | 14 | 0.07 % |
|  | 1b: Economic, social and territorial cohesion | 69 293 | 60 375 | 8 480 | 391 | 69 246 | 99.93 % | 20 | 7 | 27 | 0.04 % | 21 | – | – | 21 | 0.03 % |
| 2. | Sustainable growth: natural resources | 69 140 | 63 432 | 2 853 | 1 090 | 67 375 | 97.45 % | 1 306 | 410 | 1 716 | 2.48 % | 35 | 14 | – | 49 | 0.07 % |
|  | of which: Market related expenditure and direct payments | 46 296 | 43 018 | 854 | 1 077 | 44 948 | 97.09 % | 896 | 410 | 1 306 | 2.82 % | 27 | 14 | – | 42 | 0.09 % |
| 3. | Security and citizenship | 2 869 | 2 520 | 254 | 53 | 2 826 | 98.49 % | 41 | – | 41 | 1.42 % | 2 | 0 | 0 | 3 | 0.09 % |
| 4. | Global Europe | 9 774 | 8 745 | 335 | 317 | 9 397 | 96.15 % | 327 | 17 | 344 | 3.52 % | 32 | 1 | – | 33 | 0.34 % |
| 5. | Administration | 5 338 | 4 992 | – | 208 | 5 200 | 97.41 % | 136 | 0 | 137 | 2.56 % | 2 | – | – | 2 | 0.03 % |
| 6. | Compensations | – | – | – | – | – | 0.00 % | – | – | – | 0.00 % | – | – | – | – | 0.00 % |
| 8. | Negative reserve | – | – | – | – | – | 0.00 % | – | – | – | 0.00 % | – | – | – | – | 0.00 % |
| 9. | Special Instruments | 696 | 126 | 162 | – | 288 | 41.46 % | 69 | 219 | 288 | 41.43 % | 119 | – | – | 119 | 17.11 % |
| Total | | 177 199 | 157 732 | 12 083 | 3 422 | 173 236 | 97.76 % | 3 068 | 654 | 3 723 | 2.10 % | 221 | 15 | 5 | 240 | 0.14 % |

* 1. MFF: IMPLEMENTATION OF PAYMENT APPROPRIATIONS

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | EUR millions | |
|  |  |  | Payments made | | | | | Appropriations carried over to 2016 | | | | | Appropriations lapsing | | | | |
|  | MFF Heading | Total appropri-ations available | from final adopted budget | from carry-overs | from assigned revenue | Total | % | automatic carry-overs | carry-overs by decision | assigned revenue | Total | % | from final adopted budget | from carry-overs | assigned revenue (EFTA) | Total | 10=7+8+9 |
|  |  | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11=10/1 | 12 | 13 | 14 | 15=12+13+14 | 16=15/1 |
| 1. | Smart and inclusive growth | 70 316 | 66 429 | 114 | 1 466 | 68 009 | 96.72 % | 119 | 2 | 2 144 | 2 264 | 3.22 % | 27 | 14 | 2 | 42 | 0.06 % |
|  | 1a: Competitiveness for growth and jobs | 18 984 | 15 482 | 100 | 1 221 | 16 802 | 88.50 % | 104 | 2 | 2 041 | 2 147 | 11.31 % | 22 | 12 | 2 | 36 | 0.19 % |
|  | 1b: Economic, social and territorial cohesion | 51 332 | 50 947 | 14 | 246 | 51 207 | 99.76 % | 15 | – | 103 | 118 | 0.23 % | 5 | 2 | – | 7 | 0.01 % |
| 2. | Sustainable growth: natural resources | 59 489 | 55 748 | 885 | 1 432 | 58 066 | 97.61 % | 20 | 410 | 942 | 1 372 | 2.31 % | 35 | 17 | – | 51 | 0.09 % |
|  | of which: Market related expenditure and direct payments | 46 304 | 42 995 | 868 | 1 077 | 44 940 | 97.05 % | 14 | 410 | 896 | 1 320 | 2.85 % | 28 | 16 | – | 44 | 0.10 % |
| 3. | Security and citizenship | 2 055 | 1 951 | 7 | 60 | 2 019 | 98.22 % | 9 | – | 23 | 32 | 1.58 % | 3 | 1 | 0 | 4 | 0.20 % |
| 4. | Global Europe | 8 228 | 7 611 | 37 | 237 | 7 884 | 95.82 % | 33 | – | 297 | 330 | 4.02 % | 8 | 5 | – | 13 | 0.16 % |
| 5. | Administration | 5 642 | 4 742 | 272 | 173 | 5 187 | 91.94 % | 248 | 0 | 175 | 424 | 7.51 % | 2 | 29 | – | 31 | 0.55 % |
| 6. | Compensations | – | – | – | – | – | 0.00 % | – | – | – | – | 0.00 % | – | – | – | – | 0.00 % |
| 8. | Negative reserve | – | – | – | – | – | 0.00 % | 0 | – | – | – | 0.00 % | – | – | – | – | 0.00 % |
| 9. | Special Instruments | 322 | 217 | 36 | 35 | 288 | 89.41 % | 1 | – | 33 | 34 | 10.51 % | 0 | 0 | – | 0 | 0.08 % |
| Total | | 146 051 | 136 698 | 1 351 | 3 404 | 141 453 | 96.85 % | 430 | 412 | 3 615 | 4 456 | 3.05 % | 74 | 66 | 2 | 142 | 0.10 % |

* 1. MFF: MOVEMENTS IN COMMITMENTS OUTSTANDING (RAL)

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | EUR millions |
|  |  | Commitments outstanding at the end of previous year | | | | Commitments of the year | | | | Total commitments |
|  | MFF Heading | Commitments carried forward from previous year | Decommitments/Revaluations/ Cancellations | Payments | Commitments outstanding at year-end | Commitments made during the year | Payments | Cancellation of commitments which cannot be carried over | Commitments outstanding at year-end | outstanding at the end of the year |
| 1. | Smart and inclusive growth | 143 009 | (2 320) | (57 944) | 82 746 | 88 151 | (10 066) | (4) | 78 081 | 160 827 |
|  | 1a: Competitiveness for growth and jobs | 33 532 | (1 177) | (10 967) | 21 389 | 18 905 | (5 835) | (4) | 13 066 | 34 455 |
|  | 1b: Economic, social and territorial cohesion | 109 477 | (1 143) | (46 977) | 61 357 | 69 246 | (4 230) | (0) | 65 015 | 126 372 |
| 2. | Sustainable growth: natural resources | 19 382 | (500) | (8 803) | 10 079 | 67 375 | (49 263) | (0) | 18 112 | 28 191 |
|  | of which: Market related expenditure and direct payments | 43 | (2) | (30) | 11 | 44 948 | (44 910) | – | 38 | 49 |
| 3. | Security and citizenship | 2 582 | (252) | (864) | 1 466 | 2 826 | (1 155) | – | 1 671 | 3 137 |
| 4. | Global Europe | 23 846 | (685) | (5 934) | 17 227 | 9 397 | (1 951) | (0) | 7 446 | 24 673 |
| 5. | Administration | 313 | (30) | (282) | 1 | 5 200 | (4 905) | (0) | 295 | 295 |
| 6. | Compensations | – | – | – | – | – | – | – | – | – |
| 8. | Negative reserve | – | – | – | – | – | – | – | – | – |
| 9. | Special Instruments | 0 | (0) | (0) | – | 288 | (288) | – | 1 | 1 |
| Total | | 189 132 | (3 788) | (73 826) | 111 518 | 173 236 | (67 627) | (5) | 105 605 | 217 123 |

* 1. MFF: BREAKDOWN OF COMMITMENTS OUTSTANDING BY YEAR OF ORIGIN

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | EUR millions |
|  | MFF Heading | < 2009 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | Total |
| 1. | Smart and inclusive growth | 1 949 | 710 | 1 446 | 2 995 | 11 077 | 35 400 | 29 168 | 78 081 | 160 827 |
|  | 1a: Competitiveness for growth and jobs | 295 | 672 | 1 209 | 1 541 | 3 885 | 5 942 | 7 844 | 13 066 | 34 455 |
|  | 1b: Economic, social and territorial cohesion | 1 653 | 38 | 237 | 1 455 | 7 191 | 29 459 | 21 324 | 65 015 | 126 372 |
| 2. | Sustainable growth: natural resources | 223 | 62 | 82 | 127 | 213 | 7 231 | 2 140 | 18 112 | 28 191 |
|  | of which: Market related expenditure and direct payments | – | – | – | 0 | 3 | – | 8 | 38 | 49 |
| 3. | Security and citizenship | 21 | 39 | 62 | 136 | 277 | 580 | 350 | 1 671 | 3 137 |
| 4. | Global Europe | 938 | 522 | 883 | 1 412 | 3 364 | 4 719 | 5 390 | 7 446 | 24 673 |
| 5. | Administration | – | – | – | – | – | 0 | 0 | 295 | 295 |
| 9. | Special Instruments | – | – | – | – | – | – | – | 1 | 1 |
| Total | | 3 130 | 1 333 | 2 473 | 4 671 | 14 931 | 47 931 | 37 049 | 105 605 | 217 123 |

* 1. POLICY AREA: BREAKDOWN AND CHANGES IN COMMITMENT AND PAYMENT APPROPRIATIONS

|  |  |  |  |  |  |  |  |  |  |  |  | EUR millions | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | Commitment appropriations | | | | | | Payment appropriations | | | | | |
|  | | Budget appropriations | | | Additional appropriations | | Total | Budget appropriations | | | Additional appropriations | | Total |
| Policy area | | Initial adopted budget | Amending budgets & transfers | Final adopted budget | Carried over | Assigned revenue | Appropri-ations available | Initial adopted budget | Amending budgets & transfers | Final adopted budget | Carried over | Assigned revenue | Appropri-ations available |
|  | | 1 | 2 | 3=1+2 | 4 | 5 | 6=3+4+5 | 7 | 8 | 9=7+8 | 10 | 11 | 12=9+10+11 |
| 01 | Economic and financial affairs | 371 | 1 281 | 1 652 | – | 118 | 1 770 | 459 | (43) | 416 | 7 | 121 | 544 |
| 02 | Enterprise and industry | 2 536 | (19) | 2 517 | – | 298 | 2 815 | 2 266 | (120) | 2 147 | 19 | 369 | 2 534 |
| 03 | Competition | 98 | (1) | 97 | – | 6 | 103 | 98 | (1) | 97 | 7 | 6 | 110 |
| 04 | Employment, social affairs and inclusion | 13 096 | 2 817 | 15 913 | 2 161 | 83 | 18 157 | 10 929 | (305) | 10 625 | 51 | 175 | 10 850 |
| 05 | Agriculture and rural development | 57 603 | 4 347 | 61 951 | 2 912 | 2 382 | 67 245 | 54 942 | 298 | 55 240 | 892 | 2 376 | 58 508 |
| 06 | Mobility and transport | 3 281 | (699) | 2 582 | – | 178 | 2 760 | 2 056 | (96) | 1 960 | 5 | 174 | 2 139 |
| 07 | Environment | 431 | 0 | 432 | – | 17 | 448 | 397 | (3) | 395 | 16 | 14 | 425 |
| 08 | Research and innovation | 6 699 | (501) | 6 198 | – | 769 | 6 967 | 5 987 | (144) | 5 843 | 23 | 1 223 | 7 089 |
| 09 | Communications networks, content and technology | 1 727 | 0 | 1 728 | – | 169 | 1 897 | 1 727 | 21 | 1 748 | 16 | 254 | 2 018 |
| 10 | Direct research | 404 | (11) | 393 | – | 551 | 944 | 402 | (5) | 397 | 44 | 492 | 933 |
| 11 | Maritime affairs and fisheries | 1 082 | 724 | 1 806 | 29 | 31 | 1 866 | 1 007 | (49) | 958 | 3 | 14 | 975 |
| 12 | Internal market and services | 119 | (3) | 116 | – | 12 | 128 | 115 | (4) | 111 | 4 | 12 | 127 |
| 13 | Regional and urban policy | 35 347 | 8 393 | 43 739 | 6 481 | 422 | 50 642 | 40 721 | 131 | 40 851 | 11 | 267 | 41 130 |
| 14 | Taxation and customs union | 161 | (0) | 161 | – | 9 | 170 | 137 | 13 | 151 | 5 | 8 | 163 |
| 15 | Education and culture | 2 918 | (26) | 2 892 | – | 447 | 3 339 | 2 661 | 164 | 2 825 | 14 | 610 | 3 450 |
| 16 | Communication | 245 | 2 | 247 | – | 12 | 259 | 240 | 5 | 244 | 12 | 12 | 269 |
| 17 | Health and consumer protection | 616 | (14) | 601 | 7 | 24 | 632 | 567 | (31) | 536 | 10 | 25 | 572 |
| 18 | Home affairs | 1 172 | 389 | 1 560 | 247 | 53 | 1 860 | 972 | 161 | 1 133 | 3 | 41 | 1 178 |
| 19 | Foreign policy instruments | 759 | (51) | 708 | 15 | 51 | 774 | 578 | (22) | 556 | 10 | 47 | 612 |
| 20 | Trade | 115 | (1) | 114 | 0 | 3 | 117 | 124 | (10) | 114 | 3 | 3 | 121 |
| 21 | Development and cooperation | 5 023 | 391 | 5 414 | 7 | 281 | 5 702 | 4 308 | 74 | 4 382 | 26 | 212 | 4 620 |
| 22 | Enlargement | 1 524 | 1 | 1 525 | 40 | 15 | 1 580 | 976 | (13) | 963 | 5 | 11 | 980 |
| 23 | Humanitarian aid and civil protection | 1 019 | 164 | 1 183 | 199 | 173 | 1 555 | 999 | 277 | 1 275 | 10 | 140 | 1 426 |
| 24 | Fight against fraud | 80 | (0) | 79 | – | 1 | 80 | 76 | (0) | 76 | 7 | 1 | 83 |
| 25 | Commission's policy coordination and legal advice | 192 | 1 | 192 | – | 11 | 204 | 192 | 1 | 192 | 14 | 11 | 218 |
| 26 | Commission's administration | 997 | 16 | 1 013 | – | 162 | 1 176 | 992 | 19 | 1 011 | 158 | 166 | 1 335 |
| 27 | Budget | 70 | (14) | 57 | – | 8 | 64 | 70 | (14) | 57 | 7 | 8 | 71 |
| 28 | Audit | 12 | 0 | 12 | – | 1 | 13 | 12 | 0 | 12 | 0 | 1 | 13 |
| 29 | Statistics | 134 | 1 | 135 | – | 14 | 149 | 116 | 1 | 117 | 5 | 22 | 144 |
| 30 | Pensions and related expenditure | 1 567 | (4) | 1 563 | – | 0 | 1 563 | 1 567 | (4) | 1 563 | – | 0 | 1 563 |
| 31 | Language services | 389 | (5) | 384 | – | 70 | 454 | 389 | (5) | 384 | 18 | 70 | 471 |
| 32 | Energy | 1 064 | (100) | 964 | – | 114 | 1 078 | 1 035 | (43) | 992 | 6 | 125 | 1 123 |
| 33 | Justice | 209 | 2 | 211 | – | 9 | 220 | 195 | (20) | 175 | 3 | 10 | 188 |
| 34 | Climate action | 127 | 0 | 128 | – | 1 | 129 | 84 | (18) | 66 | 3 | 1 | 70 |
| 40 | Reserves | 465 | (127) | 338 | – | – | 338 | 150 | (150) | – | – | – | – |
| Total | | 141 655 | 16 952 | 158 607 | 12 098 | 6 495 | 177 199 | 137 547 | 67 | 137 614 | 1 417 | 7 020 | 146 051 |

* + 1. POLICY AREA: COMPARISON OF BUDGET AND ACTUAL COMMITMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  | EUR millions |
|  | Policy area | Initial adopted budget | Amending budgets & transfers | Final adopted budget | Additional appropri-ations\* | Total appropriations available | Commitments made |
| 01 | Economic and financial affairs | 371 | 1 281 | 1 652 | 118 | 1 770 | 1 654 |
| 02 | Enterprise and industry | 2 536 | (19) | 2 517 | 298 | 2 815 | 2 704 |
| 03 | Competition | 98 | (1) | 97 | 6 | 103 | 100 |
| 04 | Employment, social affairs and inclusion | 13 096 | 2 817 | 15 913 | 2 244 | 18 157 | 18 069 |
| 05 | Agriculture and rural development | 57 603 | 4 347 | 61 951 | 5 294 | 67 245 | 65 492 |
| 06 | Mobility and transport | 3 281 | (699) | 2 582 | 178 | 2 760 | 2 683 |
| 07 | Environment | 431 | 0 | 432 | 17 | 448 | 443 |
| 08 | Research and innovation | 6 699 | (501) | 6 198 | 769 | 6 967 | 6 674 |
| 09 | Communications networks, content and technology | 1 727 | 0 | 1 728 | 169 | 1 897 | 1 833 |
| 10 | Direct research | 404 | (11) | 393 | 551 | 944 | 504 |
| 11 | Maritime affairs and fisheries | 1 082 | 724 | 1 806 | 60 | 1 866 | 1 834 |
| 12 | Internal market and services | 119 | (3) | 116 | 12 | 128 | 126 |
| 13 | Regional and urban policy | 35 347 | 8 393 | 43 739 | 6 903 | 50 642 | 50 599 |
| 14 | Taxation and customs union | 161 | (0) | 161 | 9 | 170 | 165 |
| 15 | Education and culture | 2 918 | (26) | 2 892 | 447 | 3 339 | 3 249 |
| 16 | Communication | 245 | 2 | 247 | 12 | 259 | 253 |
| 17 | Health and consumer protection | 616 | (14) | 601 | 30 | 632 | 622 |
| 18 | Home affairs | 1 172 | 389 | 1 560 | 300 | 1 860 | 1 837 |
| 19 | Foreign policy instruments | 759 | (51) | 708 | 66 | 774 | 706 |
| 20 | Trade | 115 | (1) | 114 | 3 | 117 | 116 |
| 21 | Development and cooperation | 5 023 | 391 | 5 414 | 288 | 5 702 | 5 596 |
| 22 | Enlargement | 1 524 | 1 | 1 525 | 55 | 1 580 | 1 573 |
| 23 | Humanitarian aid and civil protection | 1 019 | 164 | 1 183 | 372 | 1 555 | 1 484 |
| 24 | Fight against fraud | 80 | (0) | 79 | 1 | 80 | 79 |
| 25 | Commission's policy coordination and legal advice | 192 | 1 | 192 | 11 | 204 | 199 |
| 26 | Commission's administration | 997 | 16 | 1 013 | 162 | 1 176 | 1 121 |
| 27 | Budget | 70 | (14) | 57 | 8 | 64 | 60 |
| 28 | Audit | 12 | 0 | 12 | 1 | 13 | 12 |
| 29 | Statistics | 134 | 1 | 135 | 14 | 149 | 141 |
| 30 | Pensions and related expenditure | 1 567 | (4) | 1 563 | 0 | 1 563 | 1 563 |
| 31 | Language services | 389 | (5) | 384 | 70 | 454 | 425 |
| 32 | Energy | 1 064 | (100) | 964 | 114 | 1 078 | 980 |
| 33 | Justice | 209 | 2 | 211 | 9 | 220 | 212 |
| 34 | Climate action | 127 | 0 | 128 | 1 | 129 | 128 |
| 40 | Reserves | 465 | (127) | 338 | – | 338 | – |
|  | | 141 655 | 16 952 | 158 607 | 18 592 | 177 199 | 173 236 |

*\* Additonal appropriations include appropriations carried over from previous year, assigned revenue and appropriations made available again following decommitments.*

* 1. POLICY AREA: IMPLEMENTATION OF COMMITMENT APPROPRIATIONS

|  |  |  |  |  |  |  |  |  |  |  |  |  |  | EUR millions | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | Commitments made | | | | | Appropriations carried over to 2016 | | | | Appropriations lapsing | | | | |
|  | Policy area | Total appropri-ations available | from final adopted budget | from carry-overs | from assigned revenue | Total | % | assigned revenue | carry-overs by decision | Total | % | from final adopted budget | from carry-overs | Assigned revenue (EFTA) | Total | % |
|  |  | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10=9/1 | 11 | 12 | 13 | 14=11+12+13 | 15=14/1 |
| 01 | Economic and financial affairs | 1 770 | 1 651 | – | 3 | 1 654 | 93.42 % | 115 | – | 115 | 6.51 % | 1 | – | – | 1 | 0.06 % |
| 02 | Enterprise and industry | 2 815 | 2 521 | – | 184 | 2 704 | 96.07 % | 110 | – | 110 | 3.91 % | (4) | – | 5 | 1 | 0.02 % |
| 03 | Competition | 103 | 97 | – | 3 | 100 | 97.52 % | 3 | – | 3 | 2.46 % | 0 | – | – | 0 | 0.02 % |
| 04 | Employment, social affairs and inclusion | 18 157 | 15 902 | 2 161 | 6 | 18 069 | 99.51 % | 77 | – | 77 | 0.42 % | 12 | – | – | 12 | 0.06 % |
| 05 | Agriculture and rural development | 67 245 | 61 508 | 2 898 | 1 086 | 65 492 | 97.39 % | 1 296 | 410 | 1 705 | 2.54 % | 33 | 14 | – | 47 | 0.07 % |
| 06 | Mobility and transport | 2 760 | 2 579 | – | 104 | 2 683 | 97.22 % | 74 | – | 74 | 2.67 % | 3 | – | – | 3 | 0.11 % |
| 07 | Environment | 448 | 431 | – | 12 | 443 | 98.81 % | 5 | – | 5 | 1.04 % | 1 | – | – | 1 | 0.14 % |
| 08 | Research and innovation | 6 967 | 6 197 | – | 477 | 6 674 | 95.79 % | 292 | – | 292 | 4.19 % | 1 | – | – | 1 | 0.02 % |
| 09 | Communications networks, content and technology | 1 897 | 1 728 | – | 105 | 1 833 | 96.63 % | 64 | – | 64 | 3.37 % | 0 | – | – | 0 | 0.00 % |
| 10 | Direct research | 944 | 393 | – | 111 | 504 | 53.44 % | 439 | – | 439 | 46.56 % | 0 | – | – | 0 | 0.00 % |
| 11 | Maritime affairs and fisheries | 1 866 | 1 803 | 29 | 2 | 1 834 | 98.32 % | 29 | 0 | 29 | 1.56 % | 2 | – | – | 2 | 0.12 % |
| 12 | Internal market and services | 128 | 116 | – | 10 | 126 | 98.15 % | 2 | – | 2 | 1.77 % | 0 | – | – | 0 | 0.08 % |
| 13 | Regional and urban policy | 50 642 | 43 725 | 6 481 | 393 | 50 599 | 99.91 % | 29 | – | 29 | 0.06 % | 14 | – | – | 14 | 0.03 % |
| 14 | Taxation and customs union | 170 | 161 | – | 4 | 165 | 96.71 % | 5 | 0 | 5 | 3.17 % | 0 | – | – | 0 | 0.13 % |
| 15 | Education and culture | 3 339 | 2 891 | – | 358 | 3 249 | 97.31 % | 89 | – | 89 | 2.67 % | 1 | – | – | 1 | 0.02 % |
| 16 | Communication | 259 | 246 | – | 7 | 253 | 97.89 % | 5 | – | 5 | 1.99 % | 0 | – | – | 0 | 0.12 % |
| 17 | Health and consumer protection | 632 | 601 | 7 | 15 | 622 | 98.52 % | 9 | – | 9 | 1.44 % | 0 | – | 0 | 0 | 0.05 % |
| 18 | Home affairs | 1 860 | 1 559 | 247 | 31 | 1 837 | 98.74 % | 22 | – | 22 | 1.20 % | 1 | 0 | – | 1 | 0.05 % |
| 19 | Foreign policy instruments | 774 | 663 | 15 | 28 | 706 | 91.12 % | 23 | 17 | 40 | 5.18 % | 28 | 0 | – | 29 | 3.70 % |
| 20 | Trade | 117 | 114 | – | 2 | 116 | 98.46 % | 2 | – | 2 | 1.30 % | 0 | 0 | – | 0 | 0.24 % |
| 21 | Development and cooperation | 5 702 | 5 406 | 7 | 183 | 5 596 | 98.15 % | 98 | 7 | 105 | 1.85 % | 0 | – | – | 0 | 0.01 % |
| 22 | Enlargement | 1 580 | 1 524 | 40 | 9 | 1 573 | 99.56 % | 6 | – | 6 | 0.37 % | 1 | – | – | 1 | 0.07 % |
| 23 | Humanitarian aid and civil protection | 1 555 | 1 182 | 199 | 103 | 1 484 | 95.39 % | 70 | – | 70 | 4.51 % | 2 | – | – | 2 | 0.11 % |
| 24 | Fight against fraud | 80 | 79 | – | 0 | 79 | 98.44 % | 1 | – | 1 | 1.18 % | 0 | – | – | 0 | 0.37 % |
| 25 | Commission's policy coordination and legal advice | 204 | 192 | – | 6 | 199 | 97.32 % | 5 | 0 | 5 | 2.61 % | 0 | – | – | 0 | 0.07 % |
| 26 | Commission's administration | 1 176 | 1 013 | – | 107 | 1 121 | 95.30 % | 55 | – | 55 | 4.68 % | 0 | – | – | 0 | 0.02 % |
| 27 | Budget | 64 | 57 | – | 4 | 60 | 94.03 % | 4 | – | 4 | 5.85 % | 0 | – | – | 0 | 0.12 % |
| 28 | Audit | 13 | 12 | – | 0 | 12 | 96.96 % | 0 | – | 0 | 3.00 % | 0 | – | – | 0 | 0.05 % |
| 29 | Statistics | 149 | 135 | – | 6 | 141 | 94.86 % | 7 | – | 7 | 4.92 % | 0 | – | 0 | 0 | 0.22 % |
| 30 | Pensions and related expenditure | 1 563 | 1 563 | – | 0 | 1 563 | 99.99 % | 0 | – | 0 | 0.01 % | 0 | – | – | 0 | 0.00 % |
| 31 | Language services | 454 | 384 | – | 40 | 425 | 93.55 % | 29 | – | 29 | 6.43 % | 0 | – | – | 0 | 0.02 % |
| 32 | Energy | 1 078 | 961 | – | 19 | 980 | 90.96 % | 95 | – | 95 | 8.78 % | 3 | – | – | 3 | 0.27 % |
| 33 | Justice | 220 | 210 | – | 2 | 212 | 96.29 % | 7 | – | 7 | 3.36 % | 1 | – | 0 | 1 | 0.36 % |
| 34 | Climate action | 129 | 128 | – | 1 | 128 | 99.57 % | 0 | – | 0 | 0.34 % | 0 | – | – | 0 | 0.09 % |
| 40 | Reserves | 338 | – | – | – | – | 0.00 % | – | 219 | 219 | 64.84 % | 119 | – | – | 119 | 35.16 % |
| Total | | 177 199 | 157 732 | 12 083 | 3 422 | 173 236 | 97.76 % | 3 068 | 654 | 3 723 | 2.10 % | 221 | 15 | 5 | 240 | 0.14 % |

* + 1. POLICY AREA: COMPARISON OF BUDGET AND ACTUAL PAYMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  | EUR millions |
|  | Policy area | Initial adopted budget | Amending budgets & transfers | Final adopted budget | Additional appropri-ations\* | Total appropriations available | Payments made |
| 01 | Economic and financial affairs | 459 | (43) | 416 | 128 | 544 | 424 |
| 02 | Enterprise and industry | 2 266 | (120) | 2 147 | 388 | 2 534 | 2 234 |
| 03 | Competition | 98 | (1) | 97 | 13 | 110 | 98 |
| 04 | Employment, social affairs and inclusion | 10 929 | (305) | 10 625 | 226 | 10 850 | 10 711 |
| 05 | Agriculture and rural development | 54 942 | 298 | 55 240 | 3 267 | 58 508 | 57 093 |
| 06 | Mobility and transport | 2 056 | (96) | 1 960 | 179 | 2 139 | 2 055 |
| 07 | Environment | 397 | (3) | 395 | 30 | 425 | 416 |
| 08 | Research and innovation | 5 987 | (144) | 5 843 | 1 246 | 7 089 | 6 229 |
| 09 | Communications networks, content and technology | 1 727 | 21 | 1 748 | 270 | 2 018 | 1 855 |
| 10 | Direct research | 402 | (5) | 397 | 536 | 933 | 517 |
| 11 | Maritime affairs and fisheries | 1 007 | (49) | 958 | 17 | 975 | 960 |
| 12 | Internal market and services | 115 | (4) | 111 | 16 | 127 | 121 |
| 13 | Regional and urban policy | 40 721 | 131 | 40 851 | 278 | 41 130 | 41 078 |
| 14 | Taxation and customs union | 137 | 13 | 151 | 12 | 163 | 154 |
| 15 | Education and culture | 2 661 | 164 | 2 825 | 624 | 3 450 | 3 176 |
| 16 | Communication | 240 | 5 | 244 | 25 | 269 | 250 |
| 17 | Health and consumer protection | 567 | (31) | 536 | 35 | 572 | 552 |
| 18 | Home affairs | 972 | 161 | 1 133 | 45 | 1 178 | 1 163 |
| 19 | Foreign policy instruments | 578 | (22) | 556 | 56 | 612 | 589 |
| 20 | Trade | 124 | (10) | 114 | 6 | 121 | 116 |
| 21 | Development and cooperation | 4 308 | 74 | 4 382 | 238 | 4 620 | 4 523 |
| 22 | Enlargement | 976 | (13) | 963 | 17 | 980 | 962 |
| 23 | Humanitarian aid and civil protection | 999 | 277 | 1 275 | 150 | 1 426 | 1 325 |
| 24 | Fight against fraud | 76 | (0) | 76 | 8 | 83 | 74 |
| 25 | Commission's policy coordination and legal advice | 192 | 1 | 192 | 25 | 218 | 195 |
| 26 | Commission's administration | 992 | 19 | 1 011 | 324 | 1 335 | 1 120 |
| 27 | Budget | 70 | (14) | 57 | 15 | 71 | 60 |
| 28 | Audit | 12 | 0 | 12 | 1 | 13 | 12 |
| 29 | Statistics | 116 | 1 | 117 | 27 | 144 | 125 |
| 30 | Pensions and related expenditure | 1 567 | (4) | 1 563 | 0 | 1 563 | 1 563 |
| 31 | Language services | 389 | (5) | 384 | 87 | 471 | 424 |
| 32 | Energy | 1 035 | (43) | 992 | 130 | 1 123 | 1 035 |
| 33 | Justice | 195 | (20) | 175 | 13 | 188 | 179 |
| 34 | Climate action | 84 | (18) | 66 | 4 | 70 | 64 |
| 40 | Reserves | 150 | (150) | – | – | – | – |
| Total | | 137 547 | 67 | 137 614 | 8 438 | 146 051 | 141 453 |

*\* Additonal appropriations include appropriations carried over from previous year, assigned revenue and appropriations made available again following decommitments.*

* 1. POLICY AREA: IMPLEMENTATION OF PAYMENT APPROPRIATIONS

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | EUR millions | |
|  | Policy area |  | Payments made | | | | | Appropriations carried over to 2016 | | | | | Appropriations lapsing | | | | |
|  |  | Total appropri-ations available | from final adopted budget | from carry-overs | from assigned revenue | Total | % | automatic carry-overs | carry-overs by decision | Assi-gned revenue | Total | % | from final adopted budget | from carry-overs | assigned revenue (EFTA) | Total | % |
|  |  | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11=10/1 | 12 | 13 | 14 | 15=12+13+14 | 16=15/1 |
| 01 | Economic and financial affairs | 544 | 410 | 6 | 8 | 424 | 77.95 % | 6 | – | 113 | 119 | 21.81 % | 0 | 1 | – | 1 | 0.24 % |
| 02 | Enterprise and industry | 2 534 | 2 130 | 17 | 87 | 2 234 | 88.13 % | 15 | – | 282 | 296 | 11.69 % | 2 | 2 | 0 | 4 | 0.17 % |
| 03 | Competition | 110 | 88 | 7 | 3 | 98 | 89.16 % | 8 | – | 3 | 11 | 10.31 % | 0 | 1 | – | 1 | 0.53 % |
| 04 | Employment, social affairs and inclusion | 10 850 | 10 602 | 47 | 61 | 10 711 | 98.72 % | 13 | – | 113 | 126 | 1.16 % | 9 | 4 | – | 13 | 0.12 % |
| 05 | Agriculture and rural development | 58 508 | 54 778 | 875 | 1 440 | 57 093 | 97.58 % | 21 | 410 | 936 | 1 366 | 2.34 % | 32 | 17 | – | 48 | 0.08 % |
| 06 | Mobility and transport | 2 139 | 1 947 | 4 | 104 | 2 055 | 96.05 % | 4 | – | 69 | 73 | 3.42 % | 9 | 1 | 1 | 11 | 0.53 % |
| 07 | Environment | 425 | 390 | 15 | 11 | 416 | 97.99 % | 4 | – | 3 | 7 | 1.56 % | 1 | 1 | – | 2 | 0.46 % |
| 08 | Research and innovation | 7 089 | 5 811 | 21 | 397 | 6 229 | 87.86 % | 30 | – | 826 | 856 | 12.08 % | 2 | 2 | – | 4 | 0.06 % |
| 09 | Communications networks, content and technology | 2 018 | 1 736 | 15 | 104 | 1 855 | 91.91 % | 10 | – | 151 | 161 | 7.98 % | 1 | 1 | – | 2 | 0.11 % |
| 10 | Direct research | 933 | 357 | 39 | 121 | 517 | 55.46 % | 39 | – | 371 | 411 | 44.03 % | 0 | 5 | – | 5 | 0.51 % |
| 11 | Maritime affairs and fisheries | 975 | 955 | 2 | 2 | 960 | 98.42 % | 3 | – | 12 | 15 | 1.52 % | 1 | 0 | – | 1 | 0.06 % |
| 12 | Internal market and services | 127 | 107 | 3 | 10 | 121 | 94.97 % | 3 | – | 2 | 6 | 4.64 % | 0 | 0 | – | 1 | 0.40 % |
| 13 | Regional and urban policy | 41 130 | 40 840 | 10 | 228 | 41 078 | 99.87 % | 11 | – | 39 | 50 | 0.12 % | 0 | 1 | – | 2 | 0.00 % |
| 14 | Taxation and customs union | 163 | 146 | 4 | 4 | 154 | 94.87 % | 5 | – | 3 | 8 | 5.02 % | 0 | 0 | – | 0 | 0.12 % |
| 15 | Education and culture | 3 450 | 2 812 | 13 | 351 | 3 176 | 92.07 % | 13 | – | 259 | 272 | 7.89 % | 0 | 1 | – | 1 | 0.03 % |
| 16 | Communication | 269 | 233 | 11 | 6 | 250 | 92.97 % | 11 | – | 6 | 17 | 6.42 % | 0 | 1 | – | 2 | 0.61 % |
| 17 | Health and consumer protection | 572 | 526 | 9 | 16 | 552 | 96.48 % | 9 | – | 9 | 19 | 3.24 % | 1 | 1 | 0 | 2 | 0.28 % |
| 18 | Home affairs | 1 178 | 1 127 | 3 | 33 | 1 163 | 98.77 % | 5 | – | 8 | 13 | 1.11 % | 1 | 0 | – | 1 | 0.12 % |
| 19 | Foreign policy instruments | 612 | 551 | 9 | 29 | 589 | 96.24 % | 3 | – | 18 | 21 | 3.43 % | 2 | 0 | – | 2 | 0.32 % |
| 20 | Trade | 121 | 112 | 3 | 2 | 116 | 96.43 % | 2 | – | 2 | 4 | 3.31 % | 0 | 0 | – | 0 | 0.26 % |
| 21 | Development and cooperation | 4 620 | 4 357 | 22 | 143 | 4 523 | 97.89 % | 24 | – | 69 | 93 | 2.02 % | 0 | 4 | – | 4 | 0.09 % |
| 22 | Enlargement | 980 | 951 | 4 | 7 | 962 | 98.19 % | 6 | – | 4 | 10 | 1.07 % | 6 | 1 | – | 7 | 0.74 % |
| 23 | Humanitarian aid and civil protection | 1 426 | 1 268 | 9 | 47 | 1 325 | 92.94 % | 6 | – | 93 | 100 | 6.98 % | 1 | 0 | – | 1 | 0.08 % |
| 24 | Fight against fraud | 83 | 68 | 5 | 1 | 74 | 88.81 % | 6 | 2 | 0 | 7 | 8.94 % | 0 | 1 | – | 2 | 2.25 % |
| 25 | Commission's policy coordination and legal advice | 218 | 178 | 12 | 6 | 195 | 89.85 % | 14 | 0 | 6 | 20 | 9.31 % | 0 | 2 | – | 2 | 0.84 % |
| 26 | Commission's administration | 1 335 | 893 | 144 | 83 | 1 120 | 83.88 % | 118 | – | 83 | 200 | 15.01 % | 0 | 15 | – | 15 | 1.11 % |
| 27 | Budget | 71 | 50 | 7 | 3 | 60 | 83.84 % | 7 | – | 5 | 11 | 15.52 % | 0 | 0 | – | 0 | 0.64 % |
| 28 | Audit | 13 | 11 | 0 | 0 | 12 | 90.64 % | 1 | – | 0 | 1 | 8.50 % | 0 | 0 | – | 0 | 0.85 % |
| 29 | Statistics | 144 | 112 | 5 | 8 | 125 | 86.78 % | 5 | – | 14 | 18 | 12.78 % | 0 | 1 | 0 | 1 | 0.44 % |
| 30 | Pensions and related expenditure | 1 563 | 1 563 | – | 0 | 1 563 | 99.99 % | 0 | – | 0 | 0 | 0.01 % | 0 | – | – | 0 | 0.00 % |
| 31 | Language services | 471 | 371 | 17 | 37 | 424 | 90.04 % | 14 | – | 33 | 46 | 9.82 % | 0 | 1 | – | 1 | 0.14 % |
| 32 | Energy | 1 123 | 985 | 5 | 45 | 1 035 | 92.22 % | 5 | – | 80 | 84 | 7.51 % | 2 | 1 | – | 3 | 0.27 % |
| 33 | Justice | 188 | 171 | 3 | 6 | 179 | 95.52 % | 4 | – | 4 | 7 | 3.92 % | 0 | 1 | 0 | 1 | 0.56 % |
| 34 | Climate action | 70 | 61 | 3 | 0 | 64 | 91.31 % | 4 | – | 0 | 4 | 6.02 % | 1 | 0 | – | 2 | 2.68 % |
| 40 | Reserves | – | – | – | – | – | 0.00 % | – | – | – | – | 0.00 % | – | – | – | – | 0.00 % |
|  | Total | 146 051 | 136 698 | 1 351 | 3 404 | 141 453 | 96.85 % | 430 | 412 | 3 615 | 4 456 | 3.05 % | 74 | 66 | 2 | 142 | 0.10 % |

* 1. POLICY AREA: MOVEMENTS IN COMMITMENTS OUTSTANDING

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | EUR millions |
|  | Policy area | Commitments outstanding at the end of previous year | | | | Commitments of the year | | | |  |
|  |  | Commitments carried forward from previous year | Decommitments/Revaluations/ Cancellations | Payments | Commitments outstanding at year-end | Commitments made during the year | Payments | Cancellation of commitments which cannot be carried over | Commitments outstanding at year-end | Total commitments outstanding at the end of the year |
| 01 | Economic and financial affairs | 667 | (14) | (140) | 513 | 1 654 | (284) | – | 1 370 | 1 883 |
| 02 | Enterprise and industry | 2 204 | (50) | (1 219) | 935 | 2 704 | (1 015) | (2) | 1 688 | 2 623 |
| 03 | Competition | 7 | (1) | (7) | – | 100 | (91) | – | 9 | 9 |
| 04 | Employment, social affairs and inclusion | 26 124 | (215) | (9 635) | 16 274 | 18 069 | (1 076) | (0) | 16 993 | 33 266 |
| 05 | Agriculture and rural development | 17 308 | (282) | (8 054) | 8 971 | 65 492 | (49 039) | (0) | 16 453 | 25 424 |
| 06 | Mobility and transport | 5 647 | (393) | (1 642) | 3 613 | 2 683 | (413) | – | 2 270 | 5 883 |
| 07 | Environment | 1 093 | (1) | (292) | 800 | 443 | (125) | – | 318 | 1 118 |
| 08 | Research and innovation | 14 826 | (84) | (4 535) | 10 207 | 6 674 | (1 693) | (2) | 4 978 | 15 185 |
| 09 | Communications networks, content and technology | 3 305 | (36) | (1 295) | 1 975 | 1 833 | (560) | (0) | 1 273 | 3 247 |
| 10 | Direct research | 208 | (21) | (131) | 56 | 504 | (387) | (0) | 118 | 174 |
| 11 | Maritime affairs and fisheries | 1 571 | (244) | (644) | 682 | 1 834 | (315) | (0) | 1 519 | 2 201 |
| 12 | Internal market and services | 21 | (3) | (15) | 3 | 126 | (105) | – | 21 | 23 |
| 13 | Regional and urban policy | 84 237 | (1 085) | (37 414) | 45 738 | 50 599 | (3 664) | (0) | 46 935 | 92 673 |
| 14 | Taxation and customs union | 122 | (8) | (76) | 39 | 165 | (79) | – | 86 | 125 |
| 15 | Education and culture | 2 879 | (52) | (1 312) | 1 515 | 3 249 | (1 864) | (0) | 1 386 | 2 901 |
| 16 | Communication | 110 | (7) | (83) | 21 | 253 | (167) | (0) | 86 | 107 |
| 17 | Health and consumer protection | 535 | (68) | (262) | 206 | 622 | (290) | – | 333 | 538 |
| 18 | Home affairs | 1 586 | (147) | (403) | 1 036 | 1 837 | (760) | – | 1 076 | 2 113 |
| 19 | Foreign policy instruments | 862 | (73) | (333) | 456 | 706 | (256) | (0) | 449 | 905 |
| 20 | Trade | 22 | (1) | (15) | 6 | 116 | (101) | (0) | 14 | 20 |
| 21 | Development and cooperation | 16 379 | (387) | (3 772) | 12 220 | 5 596 | (751) | (0) | 4 845 | 17 066 |
| 22 | Enlargement | 3 669 | (53) | (857) | 2 759 | 1 573 | (105) | (0) | 1 468 | 4 227 |
| 23 | Humanitarian aid and civil protection | 671 | (3) | (400) | 268 | 1 484 | (925) | – | 559 | 827 |
| 24 | Fight against fraud | 31 | (5) | (18) | 8 | 79 | (56) | (0) | 23 | 31 |
| 25 | Commission's policy coordination and legal advice | 14 | (2) | (12) | – | 199 | (184) | (0) | 15 | 15 |
| 26 | Commission's administration | 201 | (17) | (171) | 13 | 1 121 | (948) | (0) | 172 | 185 |
| 27 | Budget | 7 | (0) | (7) | – | 60 | (53) | – | 7 | 7 |
| 28 | Audit | 0 | (0) | (0) | – | 12 | (12) | – | 1 | 1 |
| 29 | Statistics | 105 | (6) | (45) | 54 | 141 | (80) | (0) | 61 | 115 |
| 30 | Pensions and related expenditure | – | – | – | – | 1 563 | (1 563) | (0) | – | – |
| 31 | Language services | 18 | (1) | (17) | – | 425 | (408) | – | 17 | 17 |
| 32 | Energy | 4 416 | (509) | (914) | 2 993 | 980 | (121) | (0) | 859 | 3 853 |
| 33 | Justice | 181 | (22) | (66) | 94 | 212 | (114) | – | 99 | 193 |
| 34 | Climate action | 105 | (1) | (40) | 64 | 128 | (25) | – | 104 | 168 |
| 40 | Reserves | – | – | – | – | – | – | – | – | – |
|  | | 189 132 | (3 788) | (73 826) | 111 518 | 173 236 | (67 627) | (5) | 105 605 | 217 123 |

* 1. POLICY AREA: BREAKDOWN OF COMMITMENTS OUTSTANDING BY YEAR OF ORIGIN

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  | EUR millions |
|  |  | < 2009 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | Total |
| 01 | Economic and financial affairs | 14 | – | 0 | 60 | 178 | 244 | 16 | 1 370 | 1 883 |
| 02 | Enterprise and industry | 11 | 20 | 34 | 60 | 184 | 304 | 323 | 1 688 | 2 623 |
| 03 | Competition | – | – | – | – | – | – | 0 | 9 | 9 |
| 04 | Employment, social affairs and inclusion | 515 | 36 | 26 | 448 | 1 662 | 6 383 | 7 203 | 16 993 | 33 266 |
| 05 | Agriculture and rural development | 75 | 0 | – | 3 | 206 | 6 830 | 1 856 | 16 453 | 25 424 |
| 06 | Mobility and transport | 76 | 44 | 85 | 402 | 695 | 700 | 1 612 | 2 270 | 5 883 |
| 07 | Environment | 49 | 61 | 74 | 102 | 136 | 177 | 202 | 318 | 1 118 |
| 08 | Research and innovation | 70 | 87 | 283 | 584 | 2 005 | 3 160 | 4 017 | 4 978 | 15 185 |
| 09 | Communications networks, content and technology | 17 | 20 | 40 | 82 | 284 | 551 | 980 | 1 273 | 3 247 |
| 10 | Direct research | 9 | 1 | 3 | 2 | 3 | 15 | 24 | 118 | 174 |
| 11 | Maritime affairs and fisheries | 99 | – | 8 | 25 | 47 | 454 | 49 | 1 519 | 2 201 |
| 12 | Internal market and services | – | – | – | – | 0 | 0 | 3 | 21 | 23 |
| 13 | Regional and urban policy | 1 365 | 3 | 216 | 1 020 | 5 918 | 23 611 | 13 606 | 46 935 | 92 673 |
| 14 | Taxation and customs union | – | – | 0 | 1 | 2 | 4 | 31 | 86 | 125 |
| 15 | Education and culture | 56 | 32 | 43 | 109 | 199 | 461 | 615 | 1 386 | 2 901 |
| 16 | Communication | 0 | 0 | 0 | 1 | 0 | 2 | 17 | 86 | 107 |
| 17 | Health and consumer protection | 6 | 11 | 9 | 14 | 15 | 39 | 112 | 333 | 538 |
| 18 | Home affairs | 14 | 28 | 50 | 110 | 245 | 491 | 99 | 1 076 | 2 113 |
| 19 | Foreign policy instruments | 7 | 5 | 14 | 17 | 76 | 96 | 242 | 449 | 905 |
| 20 | Trade | – | – | 0 | 0 | 0 | 2 | 3 | 14 | 20 |
| 21 | Development and cooperation | 555 | 448 | 706 | 1 108 | 2 304 | 3 246 | 3 853 | 4 845 | 17 066 |
| 22 | Enlargement | 140 | 55 | 138 | 252 | 411 | 616 | 1 146 | 1 468 | 4 227 |
| 23 | Humanitarian aid and civil protection | 9 | 13 | 25 | 25 | 24 | 30 | 142 | 559 | 827 |
| 24 | Fight against fraud | 0 | 0 | – | – | 0 | 2 | 5 | 23 | 31 |
| 25 | Commission's policy coordination and legal advice | – | – | – | – | – | – | 0 | 15 | 15 |
| 26 | Commission's administration | – | – | – | 0 | – | 7 | 6 | 172 | 185 |
| 27 | Budget | – | – | – | – | – | – | – | 7 | 7 |
| 28 | Audit | – | – | – | – | – | – | – | 1 | 1 |
| 29 | Statistics | 0 | 0 | 1 | 1 | 4 | 12 | 35 | 61 | 115 |
| 30 | Pensions and related expenditure | – | – | – | – | – | – | 0 | – | – |
| 31 | Language services | – | – | – | – | – | – | 0 | 17 | 17 |
| 32 | Energy | 41 | 467 | 717 | 238 | 324 | 469 | 737 | 859 | 3 853 |
| 33 | Justice | – | 1 | 1 | 5 | 9 | 22 | 57 | 99 | 193 |
| 34 | Climate action | – | – | – | – | 1 | 3 | 60 | 104 | 168 |
| 40 | Reserves | – | – | – | – | – | – | – | – | – |
| Total | | 3 130 | 1 333 | 2 473 | 4 671 | 14 931 | 47 931 | 37 049 | 105 605 | 217 123 |