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EU budget

2008

Financial Report

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EU budget 2008 Financial Report





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Contents

5 Foreword

7 Introduction

2008: Facing turbulent times
and preparing for the future 7

13 SECTION I Expenditure

1.1. Expenditure by heading 13
1.2. Expenditure by Member State 45

65 SECTION II Revenue

71 SECTION III Implementation of the budget

ANNEXES 73

Financial framework	75
Expenditure 1958–2008 by heading	77
Revenue 1970–2008 by type of resource	85
Revenue 1970–2008 and expenditure 1976–2008 by Member State	91
Operating budgetary balances	107
Borrowing and lending activities	109
Glossary	111



Foreword



Public finances in Europe, including the EU budget are under intense scrutiny as authorities grapple with the consequences of the economic crisis and strive to ensure the best value for each euro spent. With this reality in mind, the 2008 Financial Report provides particular information on EU-funded projects and activities financed under each major EU programme, while also providing detailed information on the breakdown of spending per Member State.

The 2008 budget could not have been designed specifically to respond to a crisis which only took hold later that year. Yet, the increased focus on investment in Europe's competitiveness in 2008 and stable funding provided by the 2007-13 financial framework has played a positive role in helping Europe cope with the consequences of the economic crisis. The Commission's decisive action to help secure extra funding for priority measures in the area of energy links and broadband connections in autumn 2008, as well as the fast-tracking of Structural Fund payments, shows how the EU can react quickly and effectively to crisis situations. Moreover, 98 % of payments were executed in 2008, which sets the right target for EU spending in the years ahead.

Looking ahead to the future, it is clear that all of Europe's Member States are facing challenges of unprecedented scale ranging from our competitiveness, ability to innovate, rising jobless figures, climate change and energy supply and security, and more. Yet these are all areas where the EU budget can contribute and play a role. This is why investing in the precise areas that can help us out of difficult times and ensuring that EU funds reach beneficiaries on the ground fast will be a top priority for me as new Commissioner for financial programming and budget.

Algirdas Šemeta





2008: Facing turbulent times and preparing for the future

CONTINUITY IN EFFICIENT BUDGET MANAGEMENT

After the smooth launch of the 2007–13 financial framework, the 2008 budget focused on solid programme implementation and the areas of growth and jobs, with commitments on sustainable growth rising from EUR 53.7 billion to EUR 57.9 billion. For the second year in a row, spending on competitiveness and cohesion outstripped expenditure on agriculture and rural development (the heading for preservation and management of natural resources), which amounted to EUR 56.3 billion. Active budget management also continued, with Member States only making payments into the EU budget for what was strictly necessary and with only roughly 1.5 % of the budget end-of-year surplus (see Section 3) being redistributed to national coffers.

DEALING WITH THE CONSEQUENCES OF WAR, FOOD PRICE HIKES AND AN ECONOMIC CRISIS

Whilst the 2008 budget followed the roadmap set out in the financial framework, a series of crises also called for the EU's intervention and budgetary support during the year.

Active on the diplomatic front to halt the fighting during the war in Georgia, the EU intervened financially through the provision of humanitarian aid, peace monitors and a reconstruction aid package. In total, this aid amounted to EUR 168.8 million.

In response to the dramatic rise in food prices in developing countries, the EU also acted decisively by agreeing on a EUR 1 billion food aid facility for 2008–10 to help developing countries access goods and services necessary to increase food production. This included seeds and fertilisers to address the basic food needs of the most vulnerable populations.

The second half of the year was marked by the severe economic situation and the coordinated efforts at European level to counter its effects through the European

economic recovery plan. In November, the Commission proposed EUR 14.4 billion from the EU budget in 2009 and 2010, made up from an additional EUR 5 billion of funding to go to developing energy interconnections and broadband; EUR 6.3 billion was made up from accelerated Social and Cohesion Fund payments; EUR 2.1 billion in total redeployment from existing budgets for green cars, energy payments for trans-European transport networks; and EUR 0.5 billion for various other projects. At the time of publication of this report, steady progress has been achieved on the implementation of these measures. The European Council and the European Parliament have agreed on the 2009–10 EUR 5 billion initiative for energy projects and broadband connections for rural communities, which will also cover funding to meet challenges in the common agricultural policy as part of the ongoing 'health check'.

DEBATING THE FUTURE OF THE EU BUDGET

The ambitious public debate launched by the Commission in September 2007 on the future priorities of the budget attracted massive interest from stakeholders right across the continent. Almost 300 contributions were received from a broad range of civil society organisations, governments and citizens. The clear message was a desire for change and an overhaul of the budget, both in terms of Europe's challenges, with climate change, economic competitiveness and energy supply security topping the list, and in terms of financing where the emphasis was on simplification as well as a move away from the notion of budgetary corrections which only benefit a small group of Member States. The debate also focused on the need for a simplification of the budget implementation mechanisms as well as increased responsibility for Member States (who manage over 80 % of the EU budget) and greater transparency on the EU fund beneficiaries.

A closing conference presenting the results of the consultation and chaired by President Barroso brought together more than 500 participants from all over Europe to discuss the reform of EU financing and spending. The conference proceedings can be found at the following address: http://ec.europa.eu/budget/reform/conference/documents_en.htm

MORE TRANSPARENCY ON THE USE OF EU FUNDS

In line with the 2006 introduction of legal obligations concerning the publication of beneficiaries of EU funds in the financial regulation, 2008 saw the European Transparency Initiative bear its first important fruits. In October 2008, the Commission launched the online Financial Transparency System (FTS) — a web-based search engine allowing the public to find out who the recipients of EUR 10 billion of EU aid are (see box). A similar website was also launched with information on the recipients of EU external aid managed by the Commission (it will subsequently be integrated into FTS). In parallel, portals were launched on aid managed under the common agricultural policy, with links to national websites, the European Fisheries Fund and the Structural Funds. Taken together, these websites provide clear insight into the beneficiaries of EU aid across the broadest possible spectrum of policies. The Commission hopes that this will stimulate a long-term, constructive debate on the use of EU funds.

CLEAN BILL OF HEALTH ON EU ACCOUNTS BY AUDITORS

The European Court of Auditors' annual report delivered promising news in 2008. It confirmed the positive trend in the management of payments, showing that the majority of payments checked were correct, with most policy areas only affected by less than 5 % of errors and, in certain areas, such as direct aid to farmers and administrative expenditure, less than 2 %. Errors were still too frequent in certain areas, particularly where grants have been managed by national authorities, such as for cohesion policy.

Acknowledging the results of the Commission's sustained efforts to modernise its accounting systems, the European Court of Auditors lifted its last remaining reserves on the EU accounts. The Commission is currently one of the few public administrations worldwide that operates full accrual accounts, giving it a comprehensive overview of its current and future assets and liabilities. Together with FEE, the

The **Financial Transparency System** (FTS) website focuses on the beneficiaries of budget lines managed directly by the Commission and the executive agencies. FTS provides a consolidated view and contains approximately 28 000 entries (for the year 2007, first financial year published) on Commission-run programmes in policy areas like research, education and culture, energy and transport, and certain aspects of aid to third countries. A web-based search engine provides various search criteria such as the country of the beneficiary, the Commission department which gave the grant or contract, the relevant budget line or the amount. In 2009, the beneficiaries of 2008 will be published and, in 2010, the system will be enhanced to also include the procurement contracts from the Commission for its day-to-day administration.

FTS can be accessed at the following address:

http://ec.europa.eu/beneficiaries/fts/index_en.htm

European Federation of Accountants, it jointly organised a conference on the state of play and future prospects of accrual accounting in the area of public sector management. The main documents related to the conference can be found here: http://ec.europa.eu/budget/documents/conf_accounting_1008_en.htm

The image features a complex abstract design. A central vertical and horizontal line intersect, creating four quadrants. The top-left quadrant is white, the top-right is dark grey, the bottom-left is dark grey, and the bottom-right is a light orange. Overlaid on this are several sets of wavy, parallel lines. One set of orange lines curves from the top-left towards the center. Another set of grey lines curves from the top-right towards the center. A third set of white lines curves from the bottom-left towards the center. A fourth set of white lines curves from the bottom-right towards the center. The word "SECTIONS" is printed in white, uppercase letters in the top-right quadrant.

SECTIONS



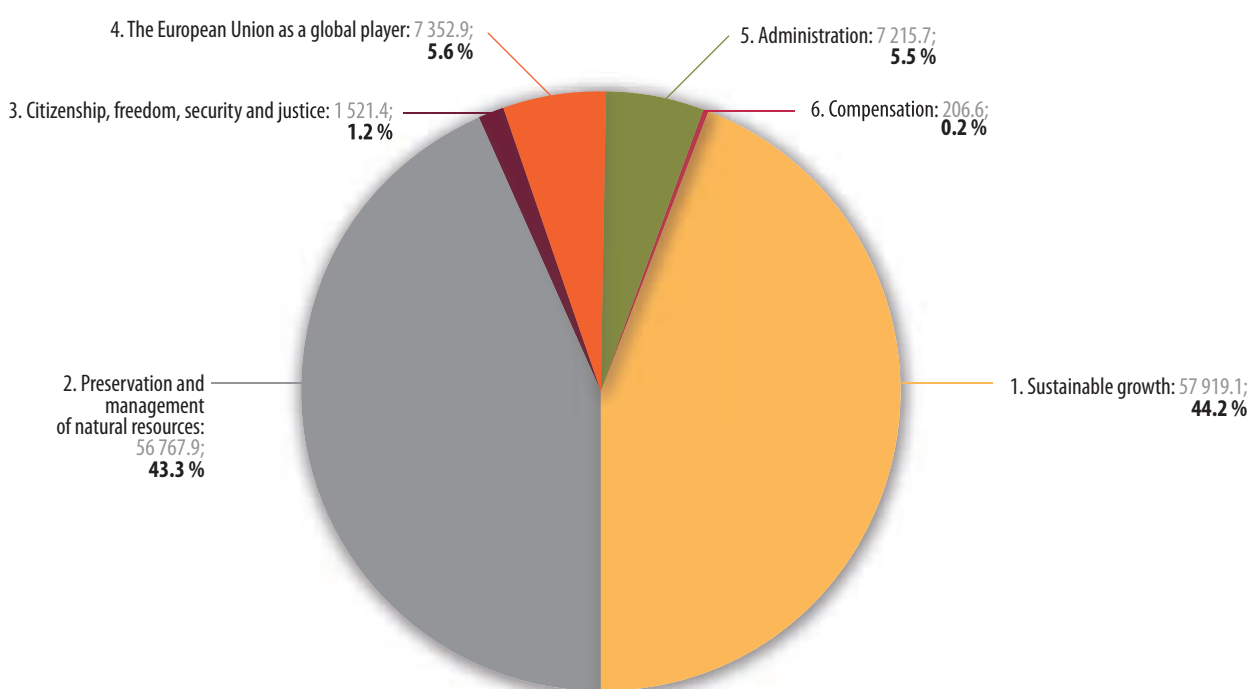
SECTION I 1.1. Expenditure by heading

2008 BUDGET EXECUTION CONFIRMS EU PRIORITIES

The 2008 EU budget increased by 8 % compared with 2007, reaching EUR 130.9 billion in executed commitment appropriations (CAs). Compared with 2007, the budget share among the six headings of the multiannual financial framework (MAFF) 2007–13 has developed and ‘sustainable growth’ maintained its top position with EUR 57.9 billion — keeping in step with the EU’s strategy for jobs and growth. ‘Preservation and management of natural resources’ with EUR 56.7 billion showed a shift of funds within the common agricultural policy from direct aid (the first pillar) to rural development (the second pillar — see second chart). This confirms the steady trend towards a market-oriented and a more sustainable European agriculture. ‘Citizenship, freedom, security and justice’ received EUR 1.5 billion and ‘The European Union as a global player’, with 7.3 billion, provided funds for security, foreign policy, health, education and culture policies in Europe and beyond, increasing by 0.1 and 0.3 percentage points. ‘Administration’ with EUR 7.2 billion and ‘Compensations’ with EUR 0.2 billion saw a decrease of 0.1 and 0.2 percentage points respectively on 2007. This second year of the MAFF confirmed the EU’s efforts and commitment to prosper in a constantly evolving economy.

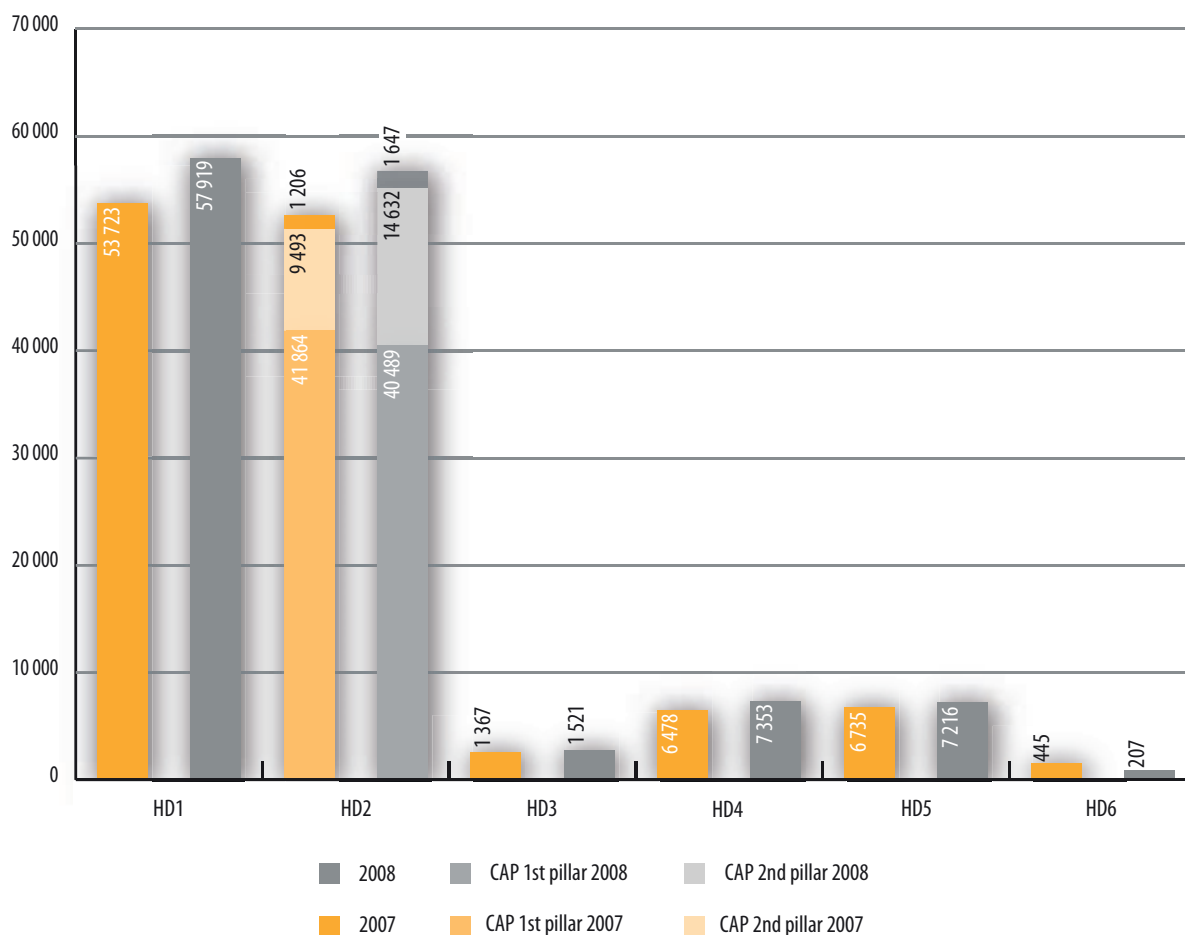
EU BUDGET 2008

EUR 130.9 billion



(commitment appropriations in EUR million)

EU BUDGET VARIATION 2007–08 BY HEADING (HD)



(commitment appropriations in EUR million)

METHODOLOGY

This section of the report is structured according to the headings of the multiannual financial framework (see Annex 1) and, within each, presents the major expenditure programmes.

The introductory pie charts for each heading give a comprehensive picture of the programmes. Due to space limits, only some of the programmes have been described in further detail.

Financial information illustrating the whole budget and the breakdown within each heading relies on commitment appropriations linked to voted credits and carry-overs executed during the financial year 2008, and therefore excludes earmarked revenue (see glossary).

At an even deeper detail level, information on outputs and related expenditure within each programme has been added. This information is indicative and usually does not include administrative expenditure, which means that the totals do not necessarily correspond to the overall figure given for the programme elsewhere in the report. In the cases where the source is the activity statements published in the preliminary draft budget 2010, earmarked revenue is included since there is no way to exclude it.



Heading 1: Sustainable growth

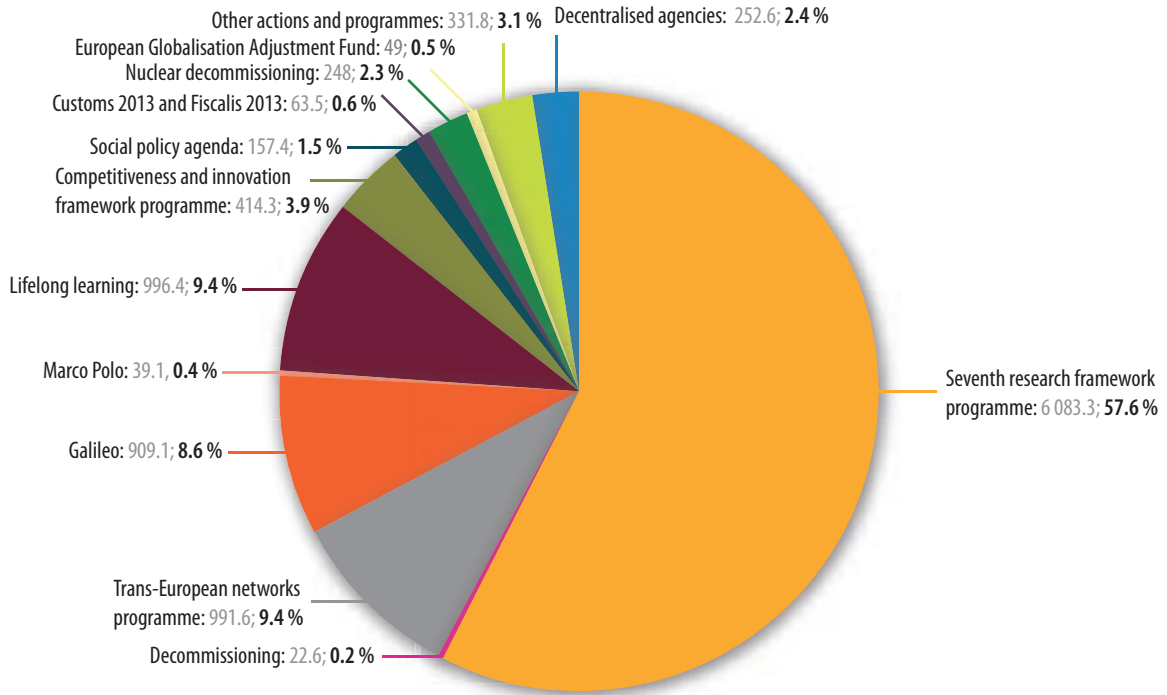
► Research and innovation for new jobs and a better future

1a. COMPETITIVENESS FOR GROWTH AND EMPLOYMENT

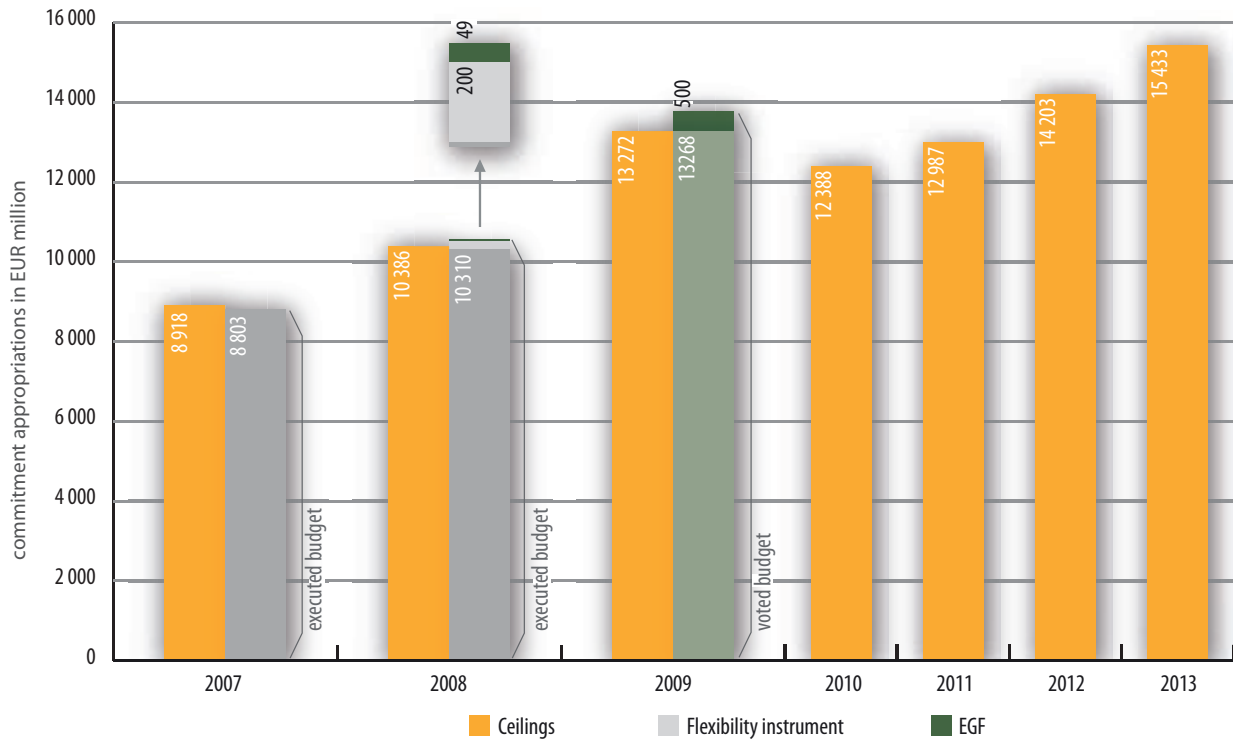
Competitiveness is the key objective of the renewed Lisbon strategy on growth and jobs. The main expenditure area is research and development (R & D), followed by the trans-European networks programme (TENs), lifelong learning, and competitiveness and innovation (CIP).

EXECUTED COMMITMENT APPROPRIATIONS (CAs): EUR 10.5 BILLION (+ 19.7 % ON 2007)

COMMITMENTS IN EUR MILLION



FINANCIAL FRAMEWORK 2007-13



The European Globalisation Adjustment Fund (EGF) supports workers who lose their jobs as a result of changing global trade patterns so that they can find another job as quickly as possible. The Interinstitutional Agreement of 17 May 2006 allows for the mobilisation of the EGF through a flexibility mechanism, within the annual ceiling of EUR 500 million over and above the ceiling of the financial framework. In 2008, it was mobilised to help workers in Italy, Spain, Lithuania, Portugal and Malta.

The Flexibility Instrument with an annual ceiling of EUR 200 million is intended to allow financing, for a given financial year and up to the amount indicated, of clearly identified expenditure which could not be financed within the limits of the ceilings available for one or more other headings. In HD1a, it contributed to the financing of Galileo (see below).

Heading 1: Sustainable growth

- ▶ Research and innovation for new jobs and a better future

FRAMEWORK PROGRAMME FOR RESEARCH AND TECHNOLOGICAL DEVELOPMENT

The framework programme for research and technological development inaugurated its seventh edition (FP7) in 2007. This is the European Union's chief instrument for funding research over the period 2007–13. It bundles all research-related EU initiatives together under a common roof playing a crucial role in reaching the goals of growth, competitiveness and employment. Its four specific goals are to:

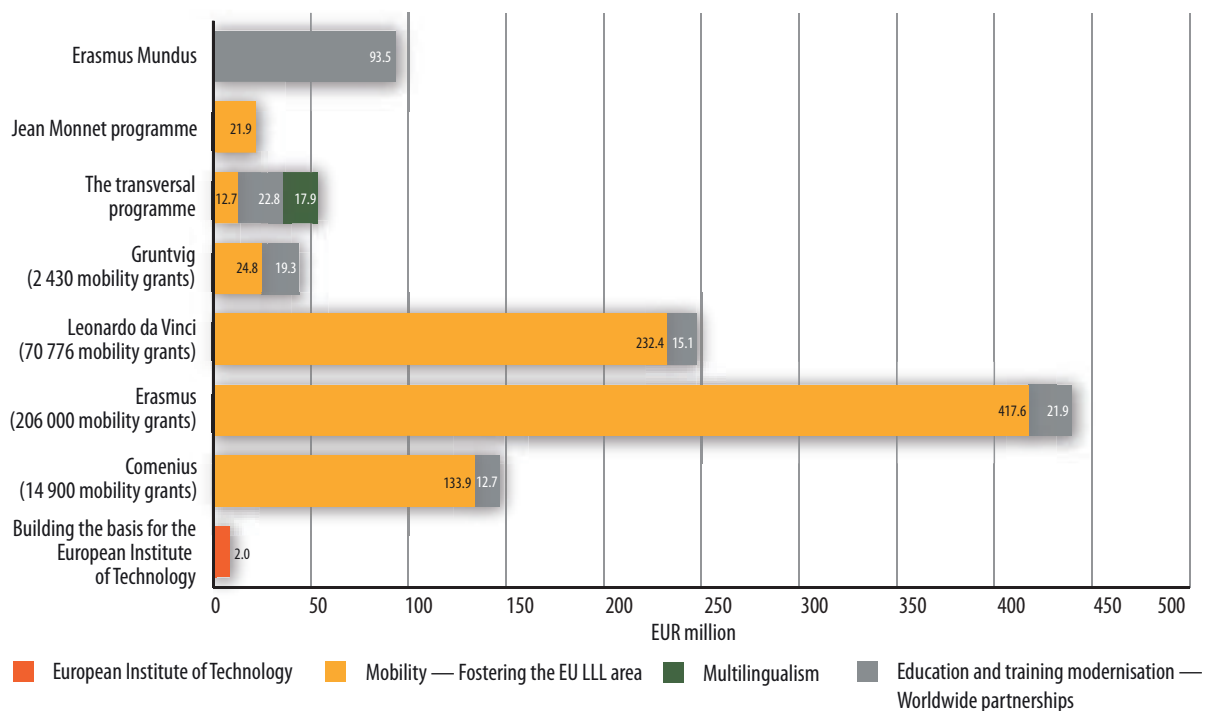
- gain leadership in key scientific and technology areas;
- stimulate the creativity and excellence of European research;
- develop and strengthen the human potential of European research;
- enhance research and innovation capacity throughout Europe.

▶ Over 2 500 grants were awarded and over 1 400 services and products were delivered in 2008 in the following areas:

- health and medicine,
- food agriculture and fisheries,
- nano-sciences and technologies,
- environment (including climate change),
- transport (including air transport),
- socioeconomic sciences and humanities,
- worldwide exchange of researchers,
- research infrastructures,
- SMEs,
- regional research development,
- science in society (including ethics and gender equality in science),
- nuclear research and information,
- communication technologies.

LIFELONG LEARNING

The development of an advanced knowledge society is instrumental to sustainable economic growth, more and better jobs and greater social cohesion. The lifelong learning (LLL) programme encompasses four actions on school education (Comenius), higher education (Erasmus), vocational training (Leonardo da Vinci) and adult education (Grundtvig), offering opportunities for learners, teachers and trainers to study or teach in another Member State.



Data source: Preliminary draft general budget 2010

Heading 1: Sustainable growth

- ▶ Research and innovation for new jobs and a better future

1a. COMPETITIVENESS FOR GROWTH AND EMPLOYMENT

THE TRANS-EUROPEAN NETWORKS PROGRAMME

The trans-European networks programme (TEN) supports the linking of regions and national transport and energy networks through modern and efficient infrastructure. The idea of trans-European networks (TENs in the EU jargon) emerged by the end of the 1980s in conjunction with the proposed single market. It made little sense to talk of a big market, with freedom of movement within it for goods, persons and services, unless the various regions and national networks making up that market were properly linked by modern and efficient infrastructure.

The construction of trans-European networks is also an important element for economic growth and the creation of employment.

▶ In 2008: adoption of the TEN-T map 2008 (maps or axes are projects within the transport policy) which allocates 100% of its funds to sustainable transport activities. The annual programme concentrates 60% of its funding on the development of transport infrastructure that may provide an alternative to pure road transportation.

In 2008, 44 projects were scheduled and finalised in the fields of electricity and gas.

Four priority transport projects started in the Netherlands, Ireland, the UK, Italy, Denmark and Sweden and a further

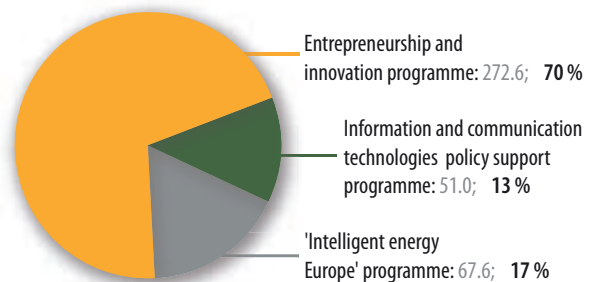
four accessed the study phase. The 2008 map call for priority project 21, 'Motorways of the sea', was completed and some 'motorways of the sea' became operational.

In 2008, the ITS action plan and legislative proposal were adopted to decrease congestion and road accidents and give better travel information. The SESAR ('Single European sky — Air traffic management research') master plan was adopted. This has been designed to triple the capacity of the existing air traffic management system, reduce costs by 50%, increase safety by a factor of 10 and reduce the environmental impact per flight by 10%.

COMPETITIVENESS AND INNOVATION FRAMEWORK PROGRAMME

The largest expenditure areas of the competitiveness and innovation framework programme (CIP) are represented by: the entrepreneurship and innovation programme (EIP), supporting innovative enterprises through the European Investment Bank (EIB); the 'Intelligent energy Europe' (IEE) programme, which finances actions related to energy efficiency, renewable energy resources, diversification of fuels and energy efficiency in transport; and the information and communication technology (ICT) policy support programme.

CIP — Share by policy in EUR million



GALILEO

One of the main pillars of European transport policy is stimulating technological innovation. European space policy is introducing the notion of satellite navigation with a view to optimising traffic management, whether road, waterborne or aerial. Better managing traffic not only engenders safety but ensures a reduction in pollution since journeys and traffic are streamlined. Satellite navigation enables emergency services to better carry out their functions (e.g. in fires, road accidents and mountain rescue).

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

▶ In April 2008, the experimental satellite GIOVE-B was launched. Following the activation of GIOVE-A in 2005, this is the second preparatory measure aimed at establishing a constellation of 30 operational GPS satellites by 2013.

Heading 1: Sustainable growth

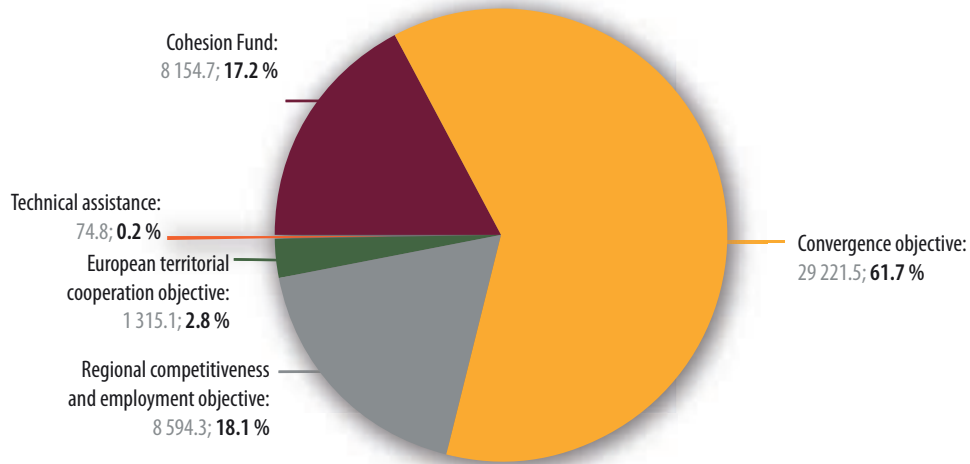
▶ Stimulating growth potential in the least developed regions

1b. COHESION FOR GROWTH AND EMPLOYMENT

Cohesion policy aims at strengthening economic, social and territorial cohesion by reducing disparities in the level of development among regions and Member States. This means investing in regions' potential to promote competitiveness and improve convergence to the best standard.

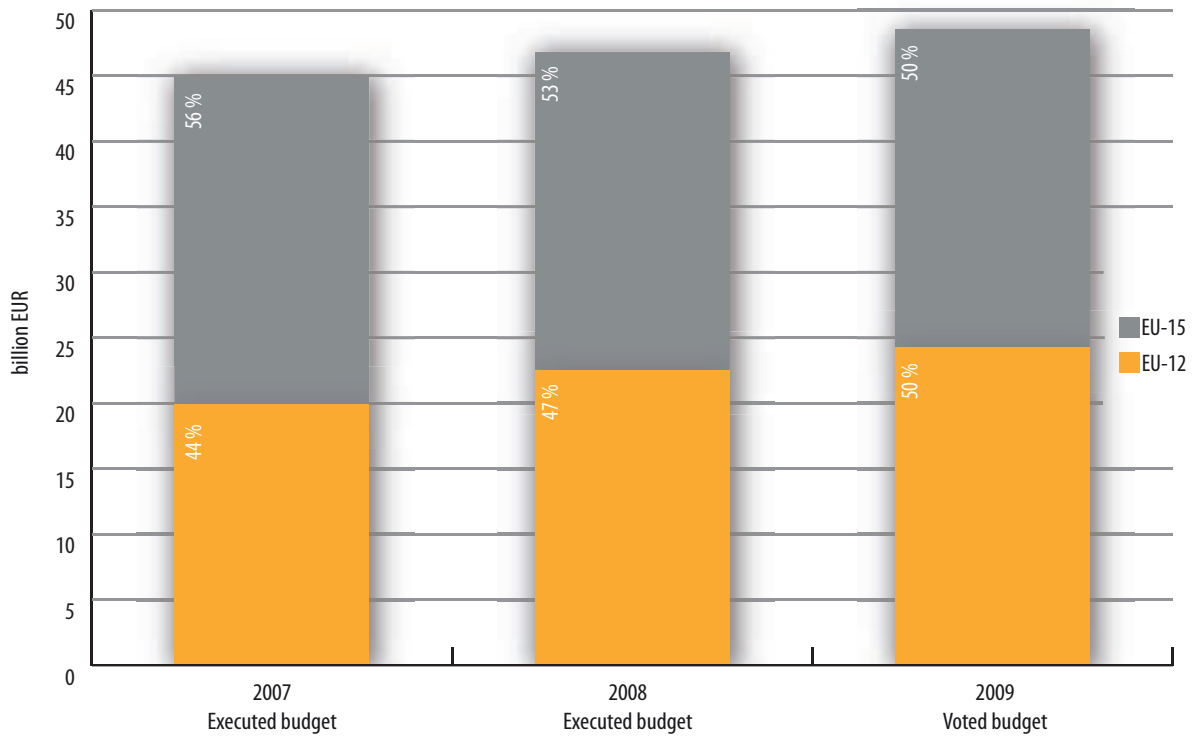
EXECUTED COMMITMENT APPROPRIATIONS (CAs): EUR 47 360.4 BILLION (+ 5.5 % ON 2007)

COMMITMENTS IN EUR MILLION



PHASING-IN OF COHESION AND STRUCTURAL FUNDS

BOOSTING INTEGRATION OF EU-12 INTO COHESION POLICY



.....

EU-15 means the EU as constituted in 1995 (see glossary).

EU-12 has here a different meaning from the EU-12 as illustrated in the glossary and as generally presented in the report. It means here the 12 countries that joined the EU in 2004 (CZ, EE, CY, LV, LT, HU, MT, PL, SI, SK) and in 2007 (RO, BG).

.....

Heading 1: Sustainable growth

- ▶ Stimulating growth potential in the least developed regions

This heading is structured around three main objectives and supported by three funds.

COHESION POLICY: OBJECTIVES AND FUNDS

Convergence	ERDF (EUR 22 billion)	ESF (EUR 7 billion)	Cohesion Fund (EUR 8 billion)
Regional competitiveness and employment	ERDF (EUR 4.9 billion)	ESF (EUR 3.6 billion)	
European territorial cooperation ⁽¹⁾	ERDF (EUR 1.1 billion)		

1. CONVERGENCE OBJECTIVE

This is the priority objective replacing Objective 1 of the period 2000–06, with CAs representing 61.7 % of total cohesion expenditure in 2008. It invests in long-term competitiveness, job creation and sustainable development in the less-developed regions and Member States. In the period 2007–13, 70.5 % of the resources available for this objective is allocated to regions with a GDP per capita of less than 75 % of the EU-25 GDP and around 5 % is allocated to transitional support to regions that lost eligibility due to the statistical effect of enlargement. The remaining 24.5 % of the available resources is allocated via the Cohesion Fund (see below) to Member States whose GNI per capita is less than 90 % of the EU-25 average. Eligibility criteria are: population (structure, density, etc.), regional and national prosperity, surface area and unemployment rates.

2. REGIONAL COMPETITIVENESS AND EMPLOYMENT OBJECTIVE

This objective funds regions not covered by the convergence objective and aims at strengthening regions' competitiveness and attractiveness, as well as employment. In 2008, 18.1 % of CAs of overall cohesion expenditure were dedicated to this objective. In the period 2007–13, 79 % of the funding is allocated among Member States according to the eligible population, regional prosperity, (un)employment, and population density of the regions covered. The remaining 21 % is allocated as transitional support to regions that were eligible for Objective 1 support in the period 2000–06 but whose GDP per capita increased above 75 % of the average GDP of the EU-15. The latter regions lost eligibility under the convergence objective due to growth.

3. EUROPEAN TERRITORIAL COOPERATION OBJECTIVE

This objective promotes cooperation at cross-border, transnational and interregional levels. It represented 2.8 % (CAs) of total cohesion expenditure in 2008. It also funds peace and reconciliation actions in Northern Ireland.

COHESION FUND

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

OTHER FUNDS

The European Regional Development Fund (ERDF) cofinances infrastructure, productive investment, and regional and local development. The European Social Fund (ESF) supports employment opportunities by focusing on mobility of workers and their adaptation to industrial changes.

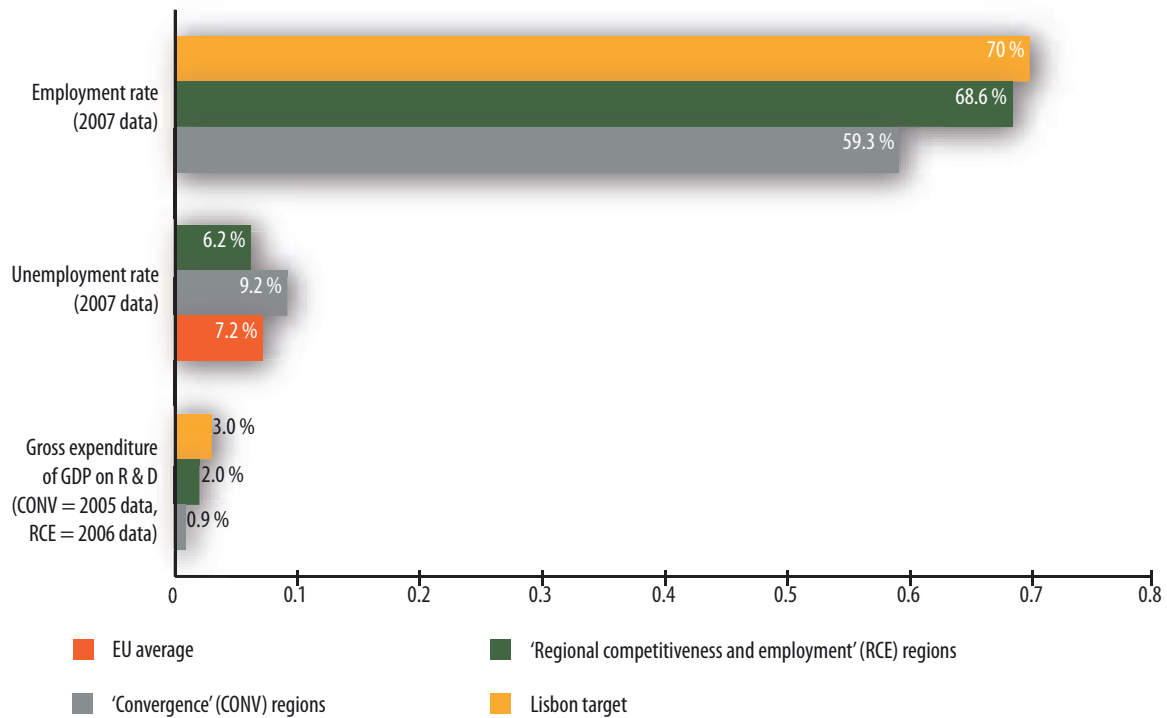
⁽¹⁾ An additional contribution from the IPA (see HD4) of EUR 136 million is not part of the ERDF.

Heading 1: Sustainable growth

- ▶ Stimulating growth potential in the least developed regions

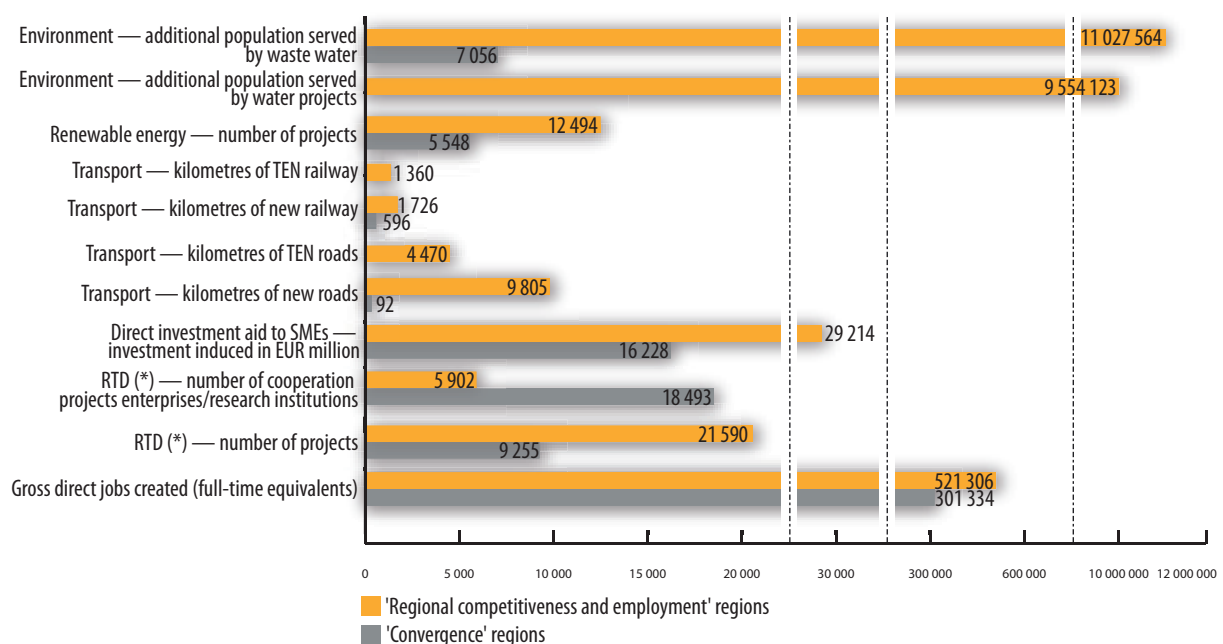
1b. COHESION FOR GROWTH AND EMPLOYMENT

CONVERGENCE REGIONS LAGGING BEHIND IN KEY INDICATORS



Data source: Directorate-General for Regional Policy

CORE INDICATOR TARGETS SELECTED PER OBJECTIVE - 2007-13



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

(*) Research and technological development

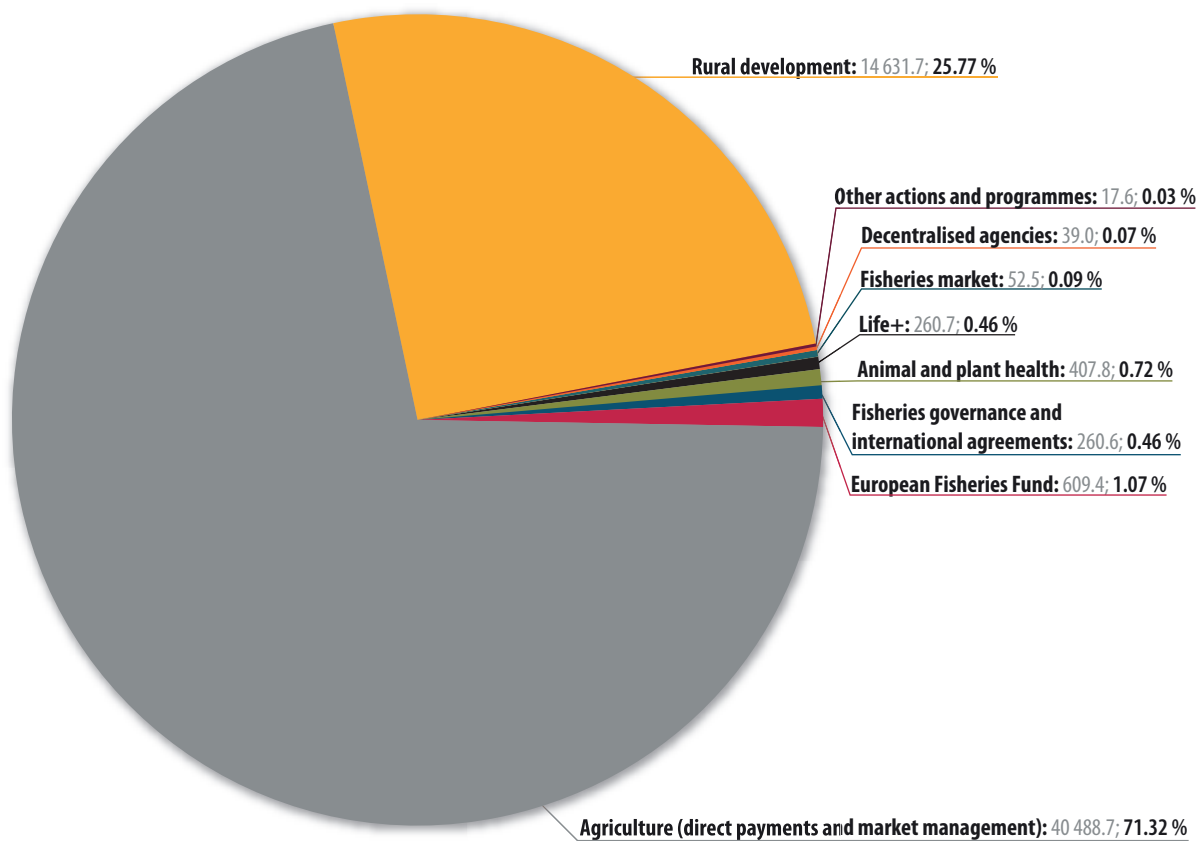
Heading 2: Preservation and management of natural resources

- ▶ **Improving competitiveness, environment and quality of life**

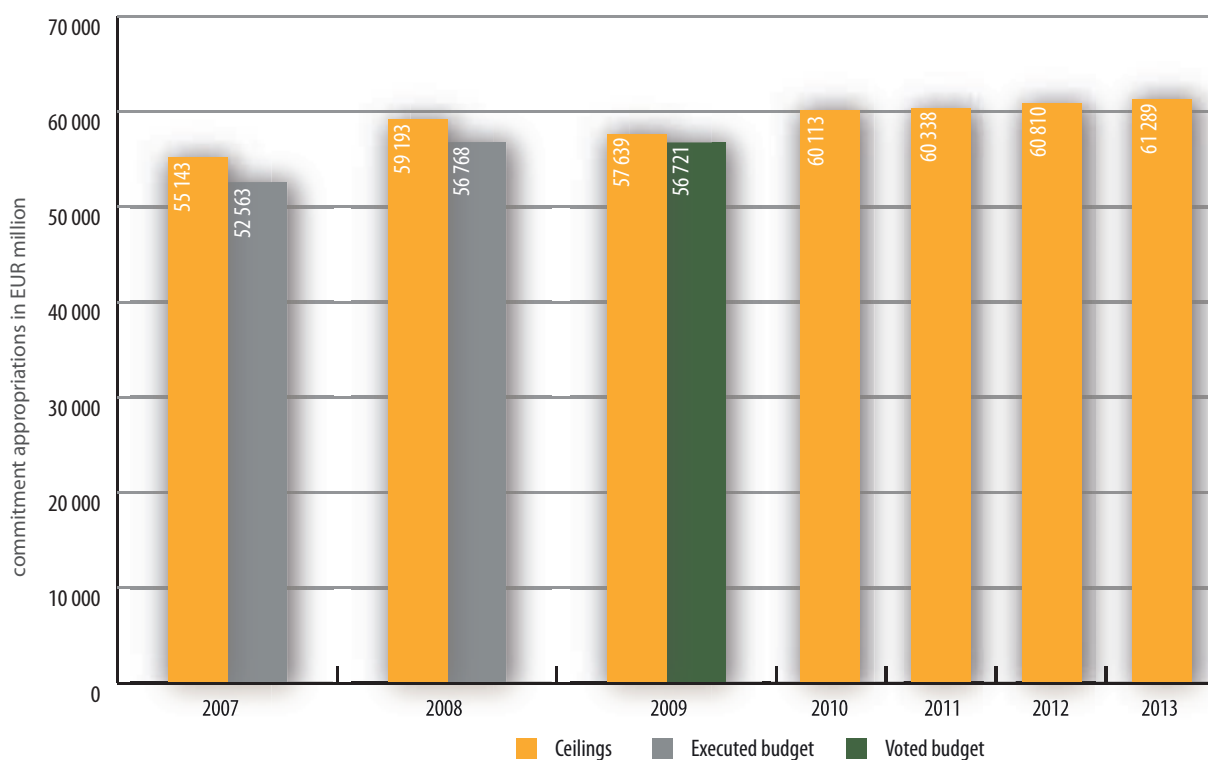
Managing natural resources while preserving landscape and jobs are the EU's most important objectives in the fields of agriculture, fisheries and the environment.

EXECUTED COMMITMENT APPROPRIATIONS (CAs): EUR 56 767.9 MILLION (+ 8.0 % ON 2007)

COMMITMENTS IN EUR MILLION



FINANCIAL FRAMEWORK 2007-13



Heading 2: Preservation and management of natural resources

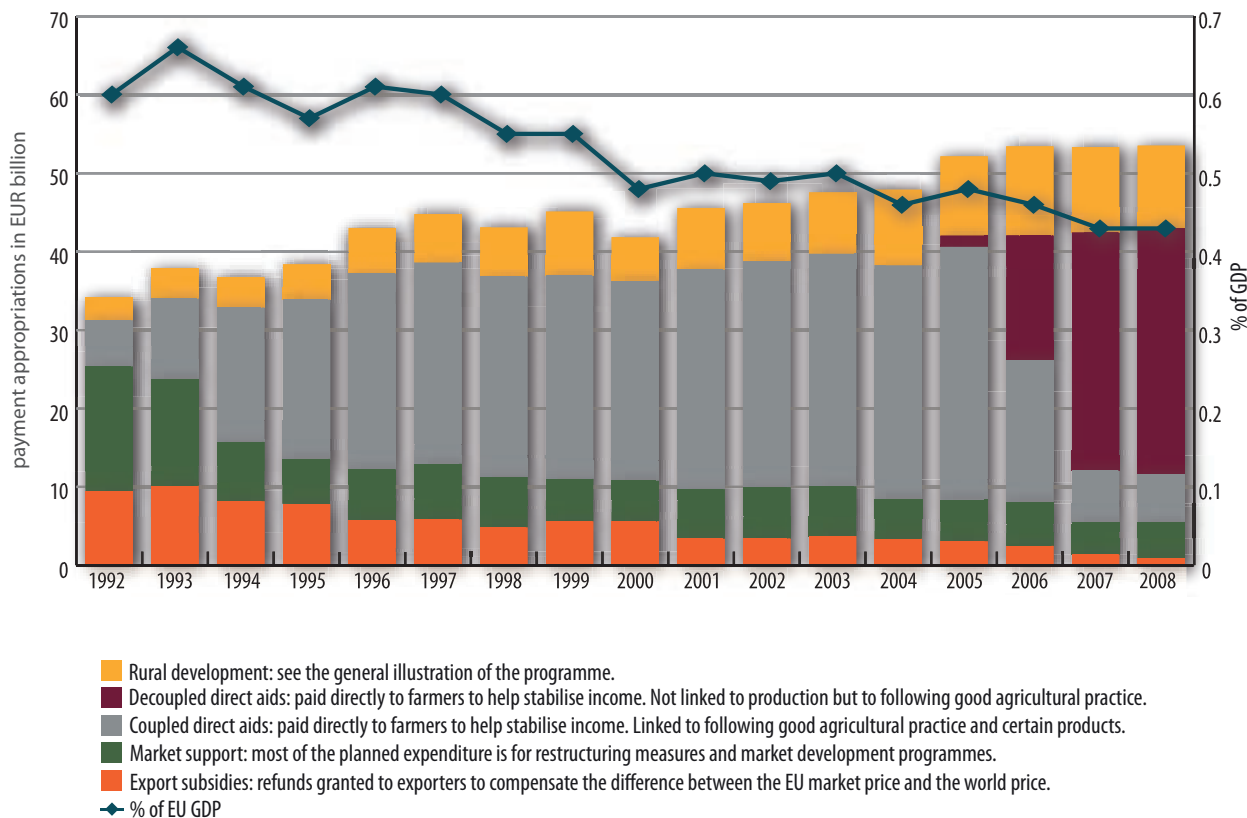
- ▶ Improving competitiveness, environment and quality of life

AGRICULTURE (DIRECT PAYMENTS AND MARKET MANAGEMENT)

Direct payments and market management measures are covered by the first pillar of the common agricultural policy (CAP). Its current structure is the result of an ongoing reform process started in 1993 and extended significantly in 2003. The central idea behind the reforms was to make the agricultural sector more competitive by cutting the link between subsidies and production, while providing the necessary income stability to farmers. Farmers now receive an income support payment, on condition that they fulfil environmental, food safety and animal health and welfare standards. A mechanism for financial discipline has been

set up to ensure that the farm budget fixed until 2013 is not overshot. Direct payments to new Member States increased gradually following the 10-year phasing-in scheme. A new instrument called 'modulation' allows transfer of funds from the direct payments to the farmers to the rural development budget. This pillar also finances consumer-oriented measures such as the European school milk programme, which subsidises the distribution of milk and other dairy products in schools throughout Europe. During the 2007/08 school year, over 25 million EU students received 291 406 tonnes of milk and milk products.

The path of CAP reform and CAP expenditure



Data source: Directorate-General for Agriculture

Heading 2: Preservation and management of natural resources

- ▶ Improving competitiveness, environment and quality of life

RURAL DEVELOPMENT

The second pillar of the CAP focuses on three thematic axes linked to rural development financed by the European Agricultural Fund for Rural Development.

Axis 1 aims at improving the competitiveness of the agricultural and forestry sectors by focusing on the priorities of knowledge transfer, modernisation, innovation and quality of the food chain.

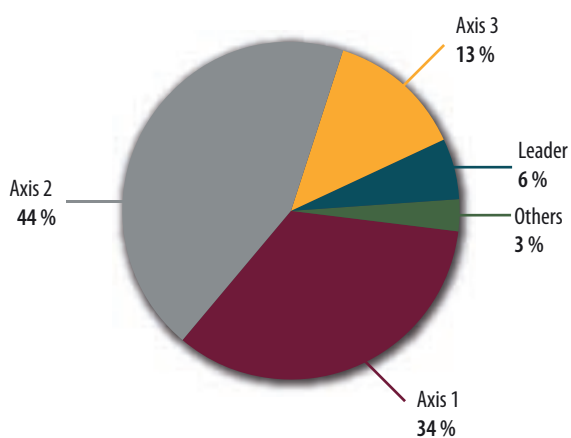
Axis 2 improves biodiversity and the preservation and development of high nature value farming and forestry systems and traditional agricultural landscapes, water and climate change.

Axis 3 concentrates on improving the quality of life in rural areas and encouraging diversification.

To help ensure a balanced approach to policy, Member States and regions are obliged to spread their rural development funding between all three of these thematic axes.

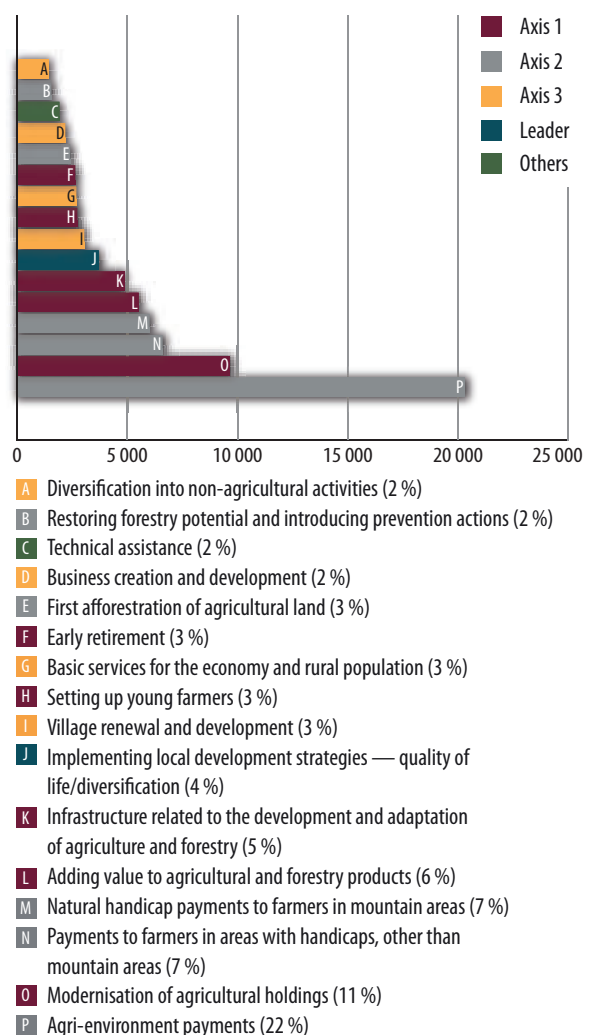
A further requirement is that some of the funding must support projects that are developed by local action groups under the so-called '**Leader approach**'. This is to ensure highly individual projects designed and executed by local partnerships to address specific local problems.

The different axes within the European Agricultural Fund for Rural Development (EAFRD), 2007–13 — EU-27



Data source: Directorate-General for Agriculture

Main rural development measures of the 2007–13 programming period — EU-27 in EUR million



Data source: Directorate-General for Agriculture

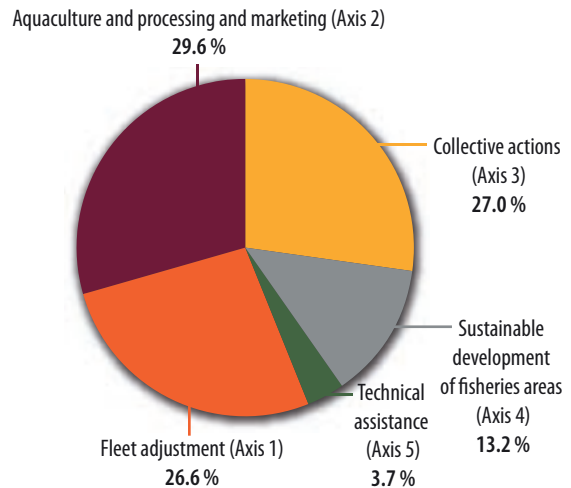
Heading 2: Preservation and management of natural resources

- ▶ Improving competitiveness, environment and quality of life

EUROPEAN FISHERIES FUND

The European Fisheries Fund (EFF) aims at developing fisheries in the EU and contributes to the economic diversification of regions affected by a reduction in fishing activity. It is subdivided around different priority axes: (1) measures for the adaptation of the Community fishing fleet; (2) aquaculture, inland fishing, processing and marketing of fishery and aquaculture products; (3) measures of common interest; (4) sustainable development of fisheries areas; (5) technical assistance. Each Member State sets up an operational programme (OP) for the whole programming period 2007–13, describing its choice among priority axes and the related targets.

EFF — Allocation of expenditure by axis for the period 2007–13 in EUR million

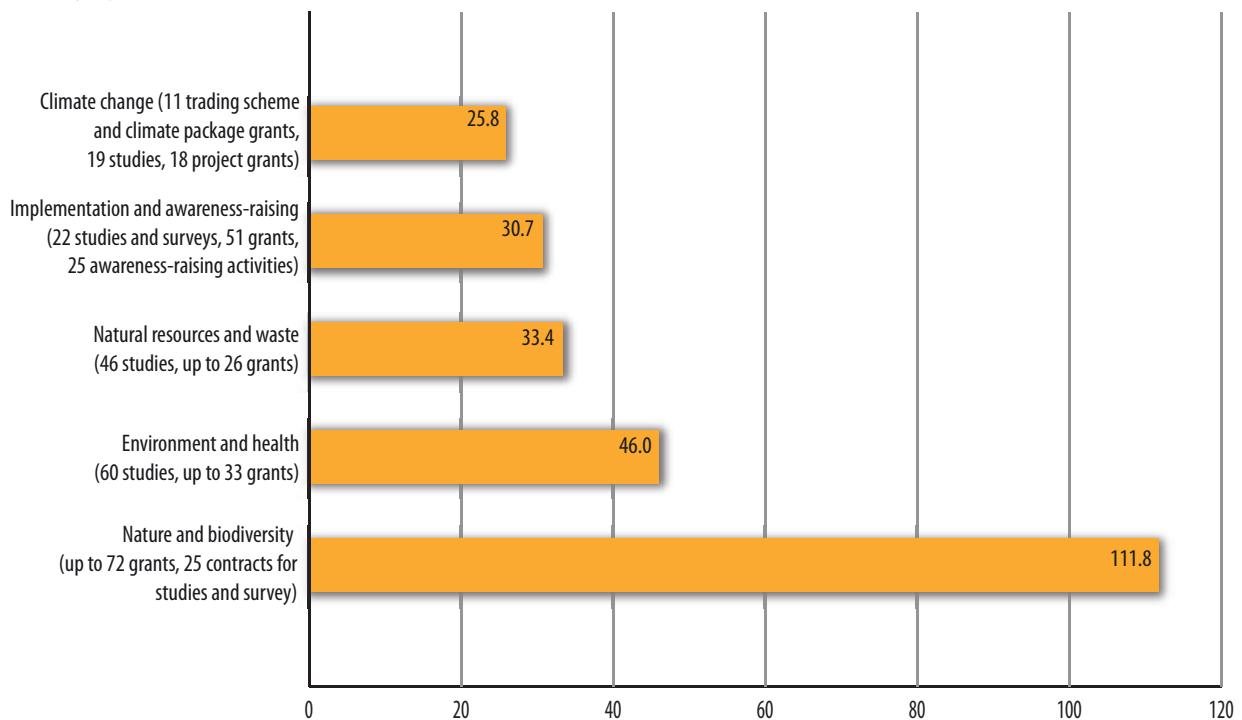


Data source: Preliminary draft general budget 2010

LIFE+

LIFE+ supports the development and implementation of Community environmental policy and legislation, in particular the objectives of the sixth environment action programme of the European Community (sixth EAP).

Life+ by objective in EUR million



Data source: Preliminary draft general budget 2010



Heading 3: Citizenship, freedom, security and justice

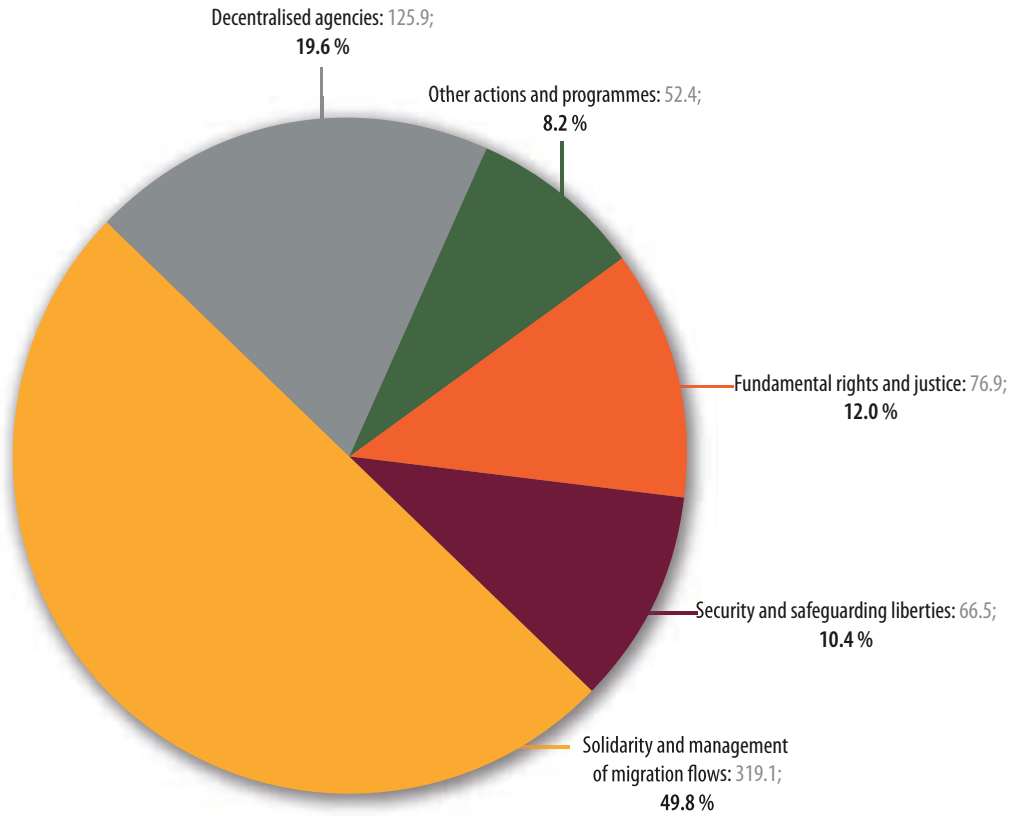
► Protecting life, freedom and property of citizens

3a. Freedom, security and justice

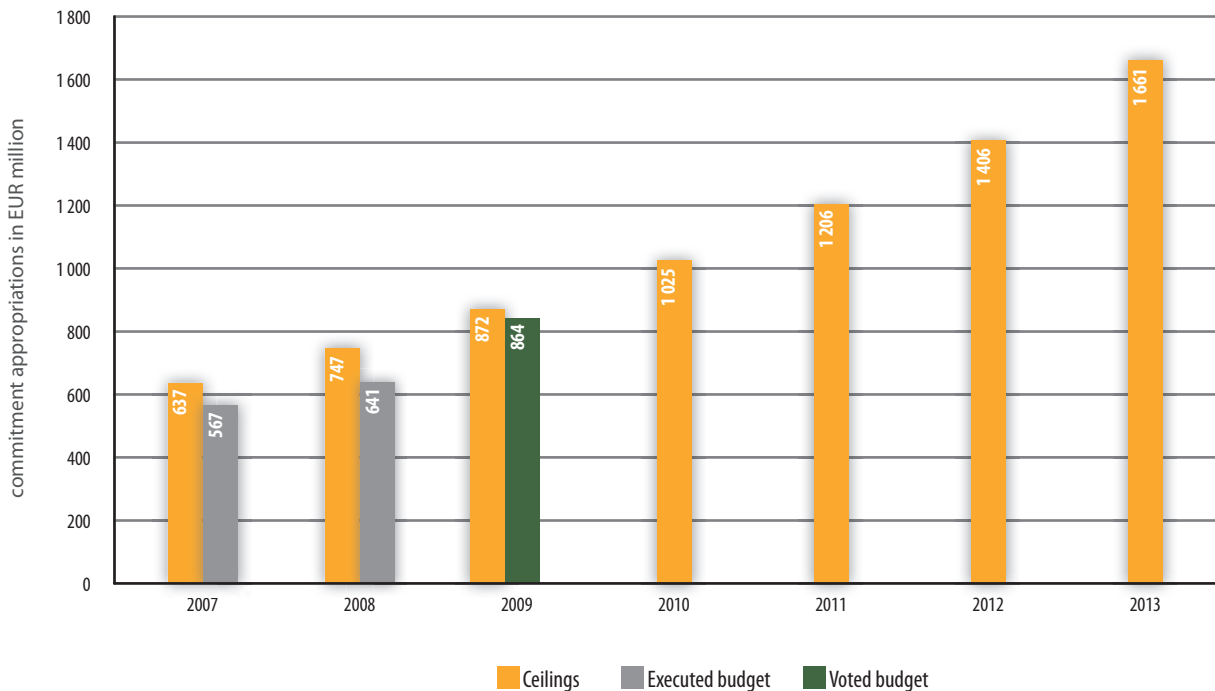
The development of a common asylum area, cooperation between law enforcement agencies and judicial authorities to prevent and fight terrorism and crime, respect for fundamental rights, and a global approach to drug issues are the main policies of this expenditure area focusing on the protection of life, freedom and property of citizens.

EXECUTED COMMITMENT APPROPRIATIONS (CAs): EUR 640.9 MILLION (+ 13.0 % ON 2007)

COMMITMENTS IN EUR MILLION



FINANCIAL FRAMEWORK 2007-13



Heading 3: Citizenship, freedom, security and justice

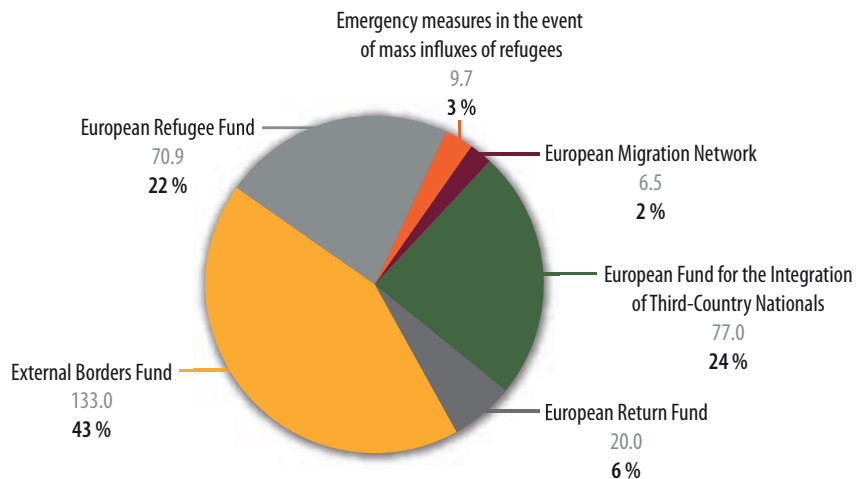
- Protecting life, freedom and property of citizens

SOLIDARITY AND MANAGEMENT OF MIGRATION FLOWS

The framework programme 'Solidarity and management of migration flows' offers financial support through four funds.

- The External Borders Fund provides funding to help EU States cope with the financial burden in the area of external borders and visa policy. The general objective of the fund is to support an efficient, high and uniform level of control at the EU's external borders.
- The Return Fund supports the efforts to improve the management of return, with a preference to voluntary return and with a view to supporting a fair and effective implementation of common standards on return across the EU.
- The role of the European Refugee Fund (ERF) is to support and improve the efforts of EU States to grant reception conditions to refugees and displaced persons, to apply fair and effective asylum procedures and to promote good practices in the field of asylum so as to protect the rights of persons requiring international protection.
- The European Fund for the Integration of Third-country Nationals supports actions to help third-country nationals of different economic, cultural, religious, linguistic and ethnic backgrounds to fulfil the conditions of residence and to facilitate their integration into European societies.

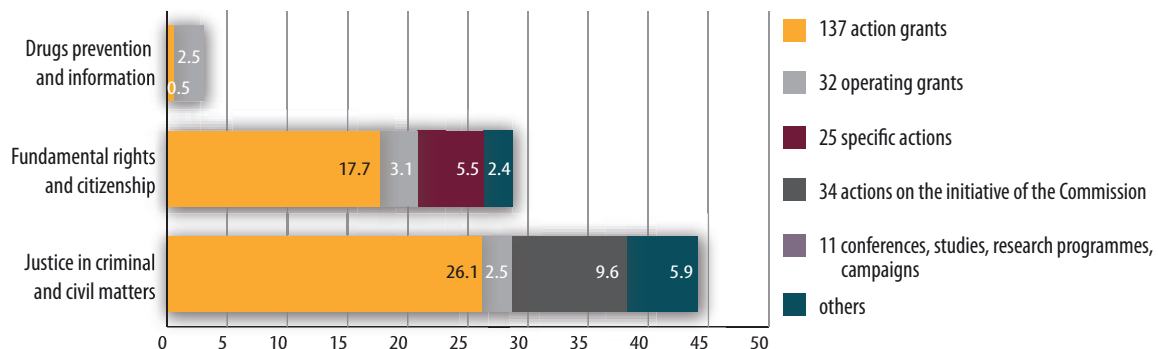
Solidarity and management of migration flows in EUR million



FUNDAMENTAL RIGHTS AND JUSTICE

The framework programme on fundamental rights and justice finances actions combating violence, providing information, and preventing the use of, drugs and actively promoting fundamental rights. It supports also judicial cooperation in criminal and civil matters and aims at promoting mutual recognition of judicial decisions.

Fundamental rights and justice in EUR million



Data source: Preliminary draft general budget 2010

Heading 3: Citizenship, freedom, security and justice

- ▶ Protecting life, freedom and property of citizens

3a. FREEDOM, SECURITY AND JUSTICE

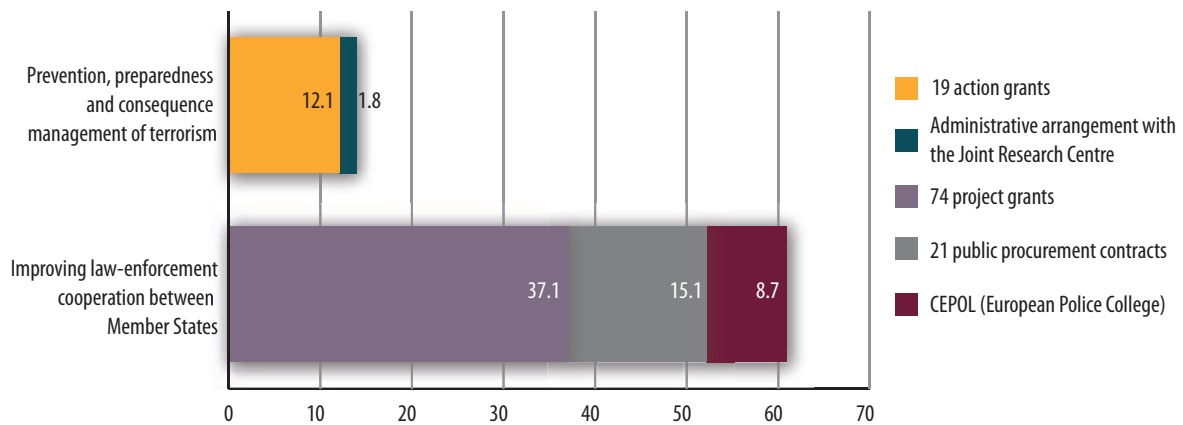
SECURITY AND SAFEGUARDING LIBERTIES

Two main programmes characterise this expenditure area.

The first one is designed to manage the consequences of terrorism and to protect citizens against acts that may threaten individual liberties, democratic society and the rule of law. The second one is a security programme promoting coordination, cooperation and best practices in the fields of law enforcement, crime prevention and criminology.

- In 2008, operation Trufas led to the arrest of 65 persons suspected to be involved in human trafficking in Spain.
- Thirty-five joint investigation teams were set up as a tool for bilateral and multilateral judicial and police cooperation.

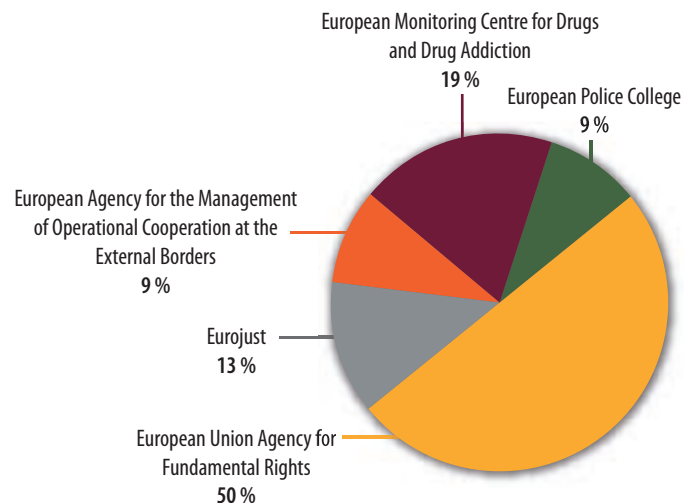
Securing and safeguarding liberties in EUR million



Data source: Preliminary Draft General Budget 2010

DECENTRALISED AGENCIES

Decentralised agencies, such as the Agency for Fundamental Rights in Vienna, the Agency for the Management of Operational Cooperation at the External Borders (Frontex) in Warsaw, the European Monitoring Centre for Drugs and Drug Addiction in Lisbon, play a growing role in the implementation of this area. The decentralised agencies of heading 3a include also the European Police College in Bramshill and the judicial cooperation network Eurojust in The Hague.



Heading 3: Citizenship, freedom, security and justice

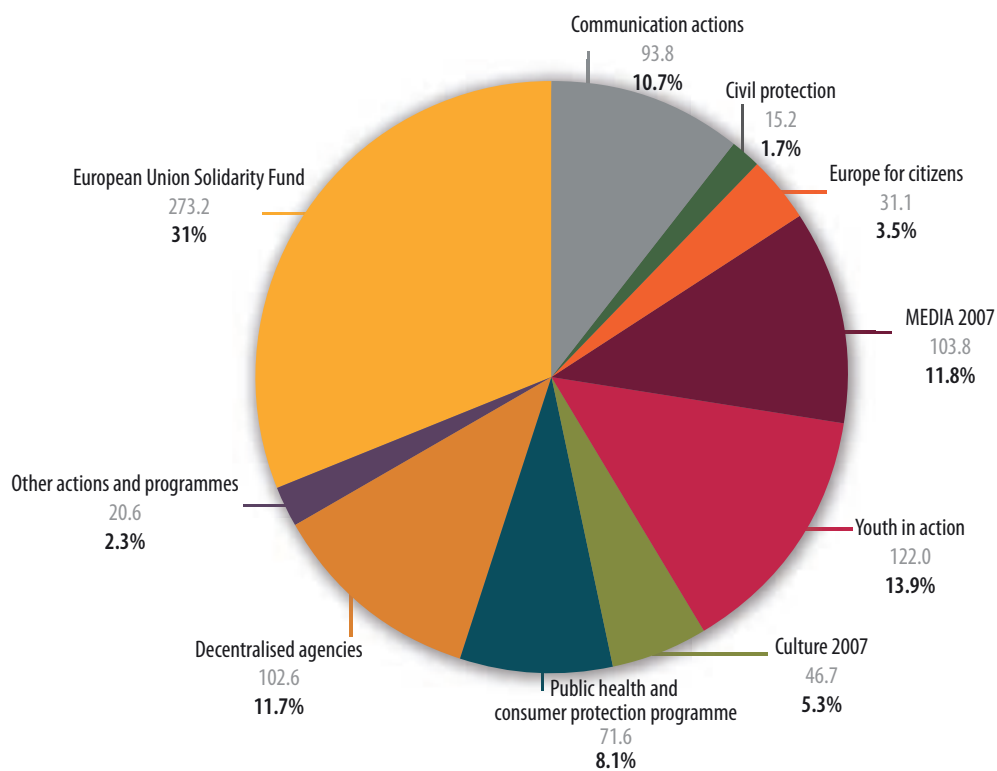
► Enhancing European identity, civil protection and health

3b. Citizenship

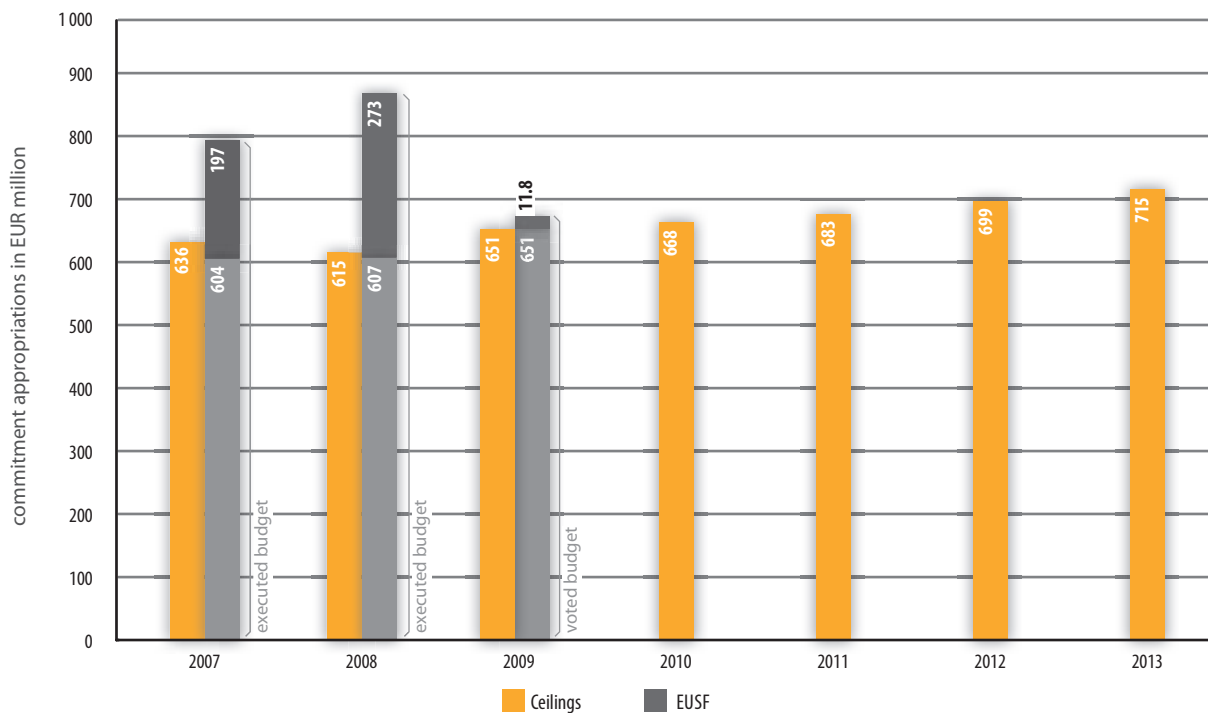
Improving active citizenship, fostering European culture, identity and diversity, as well as promoting health, consumer and civil protection are the EU's objectives implemented in this expenditure area.

EXECUTED COMMITMENT APPROPRIATIONS (CAs): EUR 880.6 MILLION (+ 10.1 % ON 2007)

COMMITMENTS IN EUR MILLION



FINANCIAL FRAMEWORK 2007-13



In 2008, the European Union Solidarity Fund (EUSF) supported the UK, France, Greece and Slovenia (see chart overleaf).

In 2009, it has been allocated to finance actions following the floods in Romania (latest update May 2009).

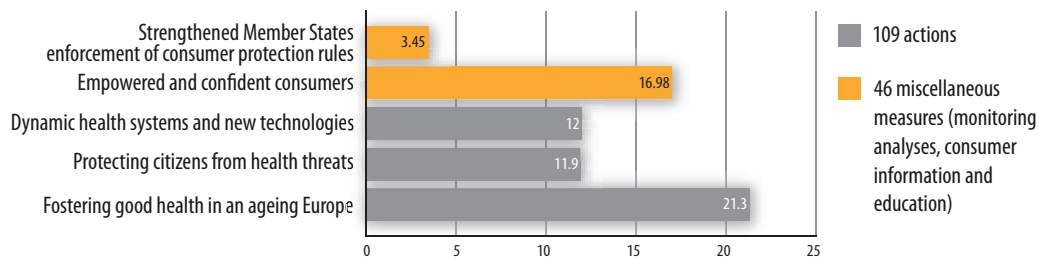
Heading 3: Citizenship, freedom, security and justice

- ▶ Enhancing European identity, civil protection and health

PUBLIC HEALTH AND CONSUMER PROTECTION

This expenditure area encompasses two main policies. The public health policy finances identification of health threats posed by diseases or physical and chemical agents and development of vaccination policies and emergency plans. The consumer policy monitors market developments, provides scientific advice and risk evaluation, and supports European consumer organisations.

Public health and consumer protection — output related expenditure in EUR million



Data source: Preliminary draft general budget 2010

CIVIL PROTECTION

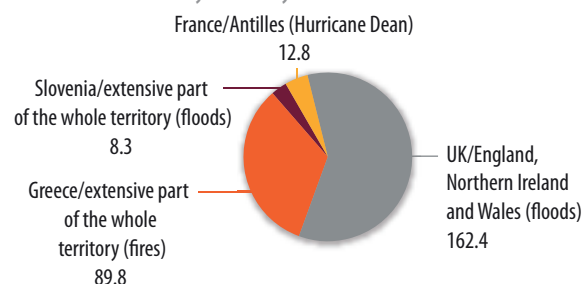
The civil protection financial instrument for major emergencies is a programme designed to aid Member States to protect people, the environment and property in the event of natural and man-made disasters. Main actions are studies, scenarios, exercises, staff exchanges and information provision, as well as the development of detection and early-warning systems.

- ▶ Civil protection in the event of a major emergency:
 - the Civil Protection Mechanism responded to three emergencies inside the EU: forest fires in Bulgaria and Greece, floods in Romania.
 - three grant agreements signed in 2008 for organisation of exercises (Romania: earthquake scenario; the Netherlands: floods scenario; France: earthquake scenario);
 - five grant agreements signed in 2008 improving the effectiveness of emergency response of responders/general public.
- ▶ Enhancing the Community's state of preparedness for responses to emergencies:
 - eight contracts signed in 2008 for curricula on improving the preparedness skills of experts, managers and administrators;

EUROPEAN UNION SOLIDARITY FUND

The European Union Solidarity Fund has been designed to respond in an efficient and flexible manner when a major natural disaster occurs in Member States.

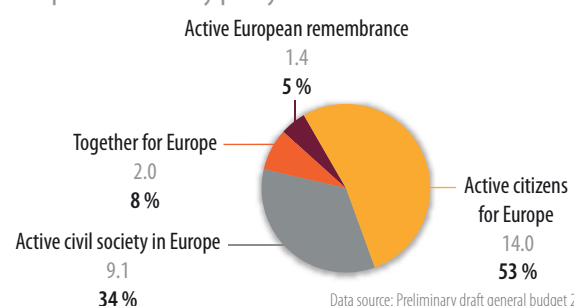
EUSF intervention by territory in EUR million



EUROPE FOR CITIZENS

'Europe for citizens' aims at forging a European identity, based on recognised common values, history and culture. It gives citizens the opportunity to interact and participate in constructing an ever closer Europe, united in and enriched through its cultural diversity. Typical actions are the development of exchanges, such as town-twinning and local transnational citizens' projects.

Europe for citizens by policy in EUR million



Data source: Preliminary draft general budget 2010

Heading 3: Citizenship, freedom, security and justice

- ▶ Enhancing European identity, civil protection and health

3b. CITIZENSHIP

MEDIA 2007

MEDIA 2007 promotes European cultural values, such as cultural and linguistic diversity, by supporting the creation of highly skilled jobs in the audiovisual sector. Examples of co-financing are: training for audiovisual professionals, development of European projects, financing plans, dubbing and subtitling. In 2008, over 1 800 projects were supported.

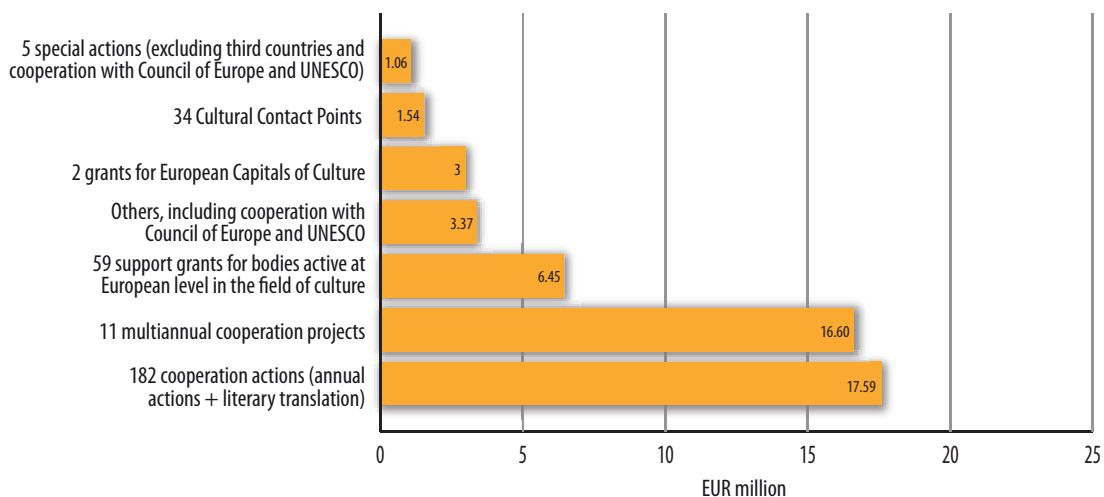
COMMUNICATION ACTIONS

In recent years, the need and the importance of reinforcing communication with European citizens has resulted in initiatives centred on the three main objectives of listening, communicating and 'going local', providing full and comprehensive information on the EU and involving people in

a permanent dialogue. These activities engage in debate and discussion with citizens in national, regional and local contexts, thus promoting active European citizenship and contributing to the development of a European public sphere.

CULTURE

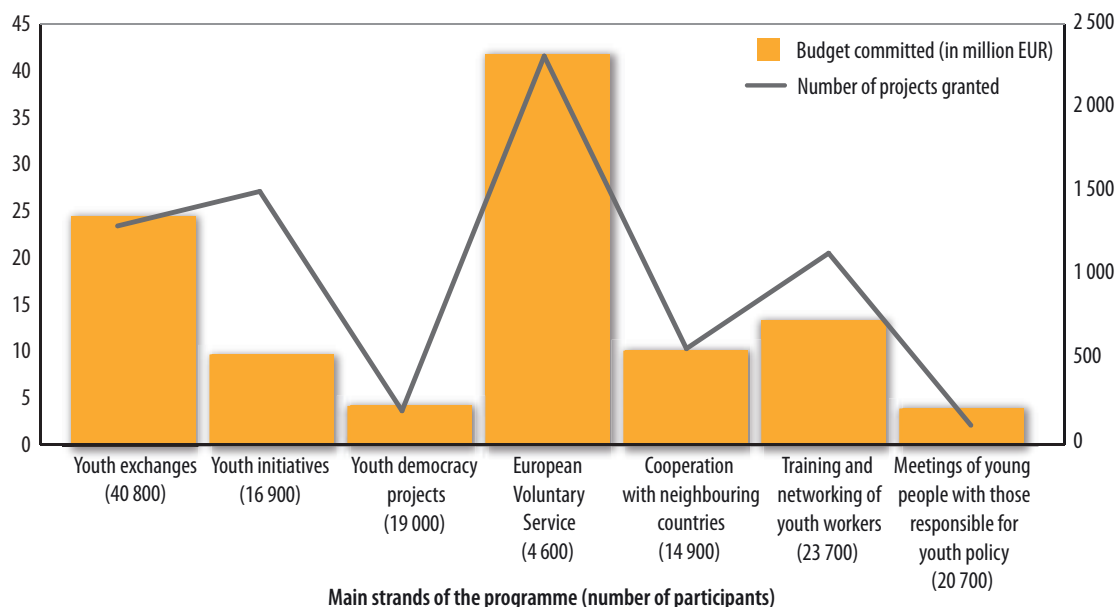
This programme promotes cultural exchange and cooperation by supporting the mobility of cultural players. It finances inter alia festivals, master classes, international exhibitions, workshops and conferences.



Data source: Preliminary draft general budget 2010

YOUTH IN ACTION

This expenditure area promotes youth exchanges, encourages active participation of young people in the democratic life and supports their voluntary participation in non-profit activities.



Data source: Directorate-General for Education and Culture

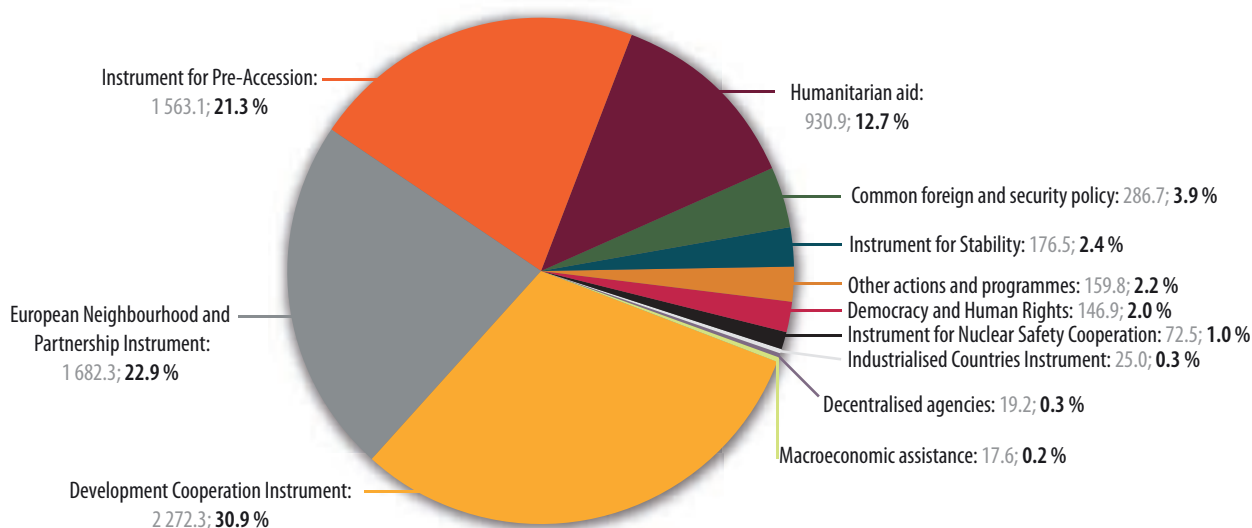
Heading 4: The European Union as a global player

► Promoting prosperity and supporting democratic values around the world

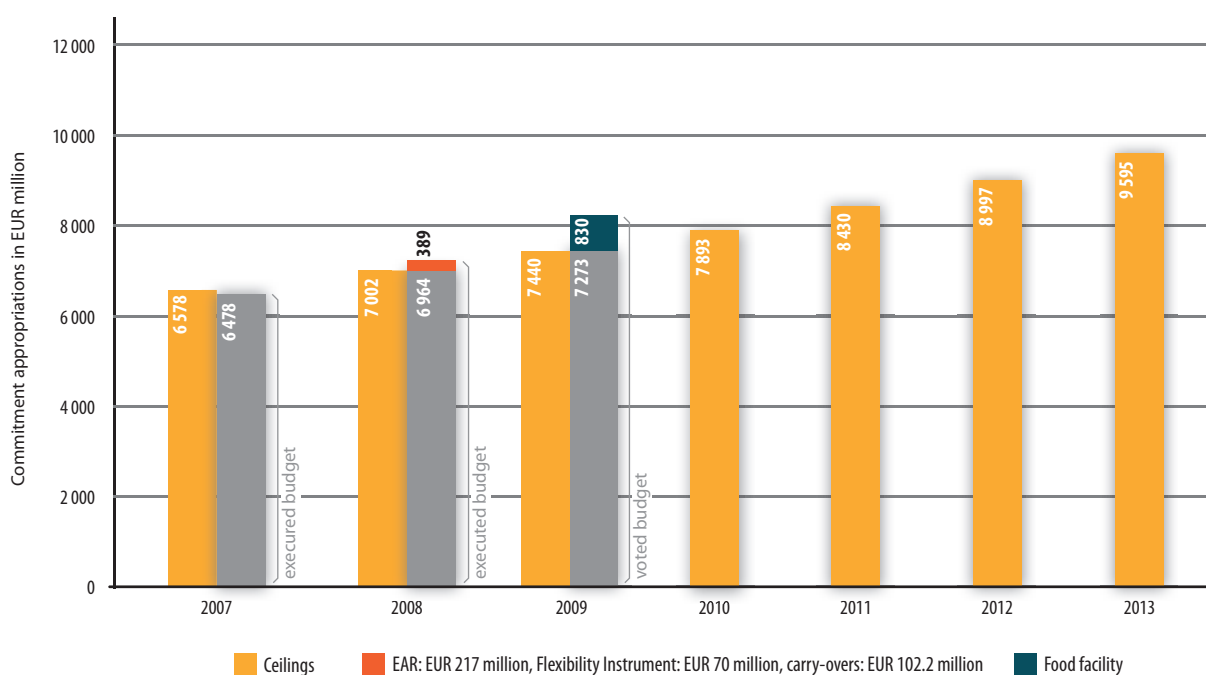
The EU's paramount objectives in foreign policy are stability, security and neighbourhoods' prosperity. The EU is the world's biggest provider of aid to developing countries. It has created a more proactive foreign and security policy with the capacity to carry out crisis management and peace-keeping missions within Europe and far beyond. Main interventions in 2008 concerned Kosovo, Georgia and Palestine.

EXECUTED COMMITMENT APPROPRIATIONS (CAs): EUR 7 352.9 MILLION (+ 13.5 % ON 2007)

COMMITMENTS IN EUR MILLION



FINANCIAL FRAMEWORK



The purpose of the emergency aid reserve (EAR) is to provide a rapid response to the specific aid requirements of non-member countries following events which could not be foreseen when the budget was established, first and foremost for humanitarian operations. In 2008, it was mobilised to finance food aid actions and a major intervention in Georgia.

In 2008, the Flexibility Instrument (see HD1a) was mobilised to contribute to the financing of actions in Kosovo in the area of the common foreign and security policy.

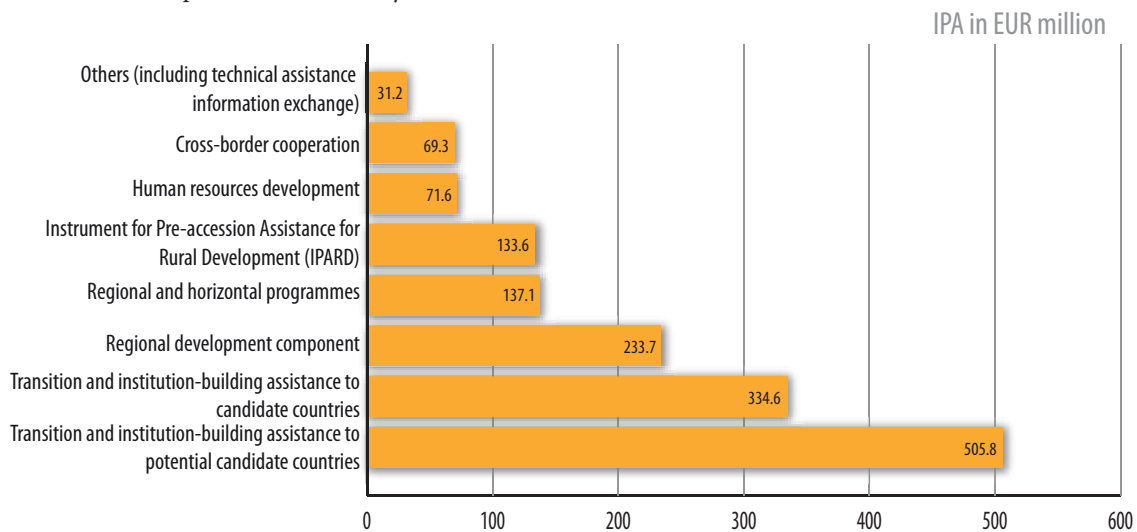
A facility for rapid response to soaring prices in developing countries (food facility) has been designed to spend EUR 1 billion over the three-year period 2008–10, even if its late approval in 2008 caused a carry-over of appropriations to 2009. The EUR 830 million allocated to 2009 is composed of EUR 420 million from the Flexibility Instrument, EUR 262 from the emergency aid reserve and EUR 148 million from redeployments within HD4.

Heading 4: The European Union as a global player

- ▶ Promoting prosperity and supporting democratic values around the world

INSTRUMENT FOR PRE-ACCESSION ASSISTANCE (IPA)

Since 2007, EU pre-accession funding is channelled through a single instrument designed to deliver focused support to both candidate and potential candidate countries, i.e. the western Balkan countries and Turkey. The aid aims at preparing them for full implementation of EU law. In 2008, special emphasis was given to the Kosovo settlement following the proclamation of independence of February 2008.

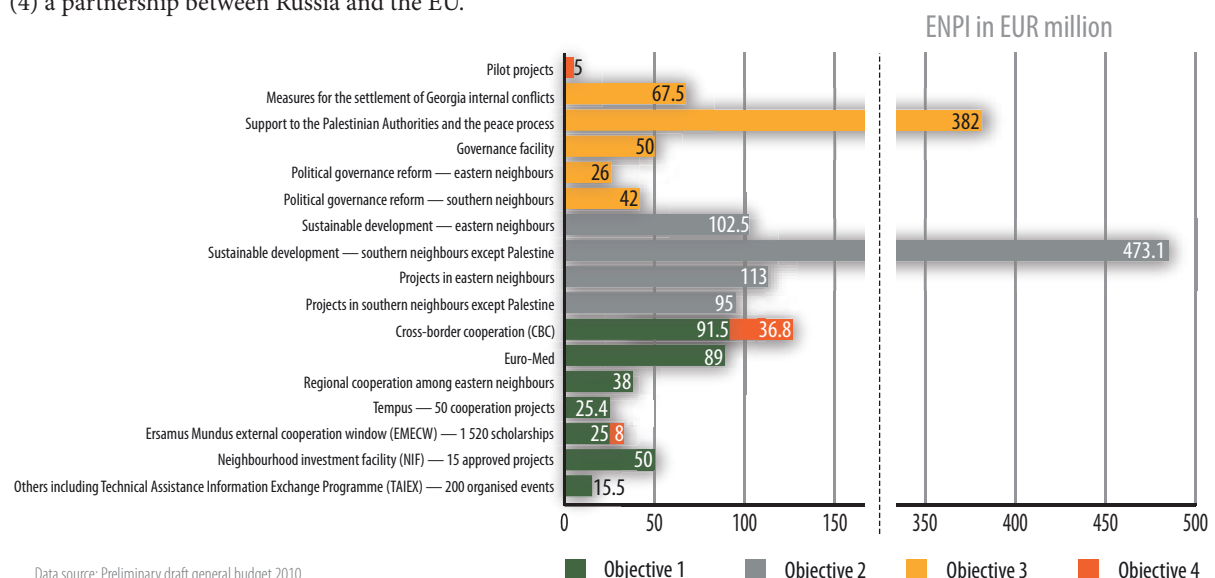


EUROPEAN NEIGHBOURHOOD AND PARTNERSHIP INSTRUMENT (ENPI)

The ENPI aims at creating closer relationships with the EU's neighbours by promoting common cooperation and increasing prosperity, stability and security. The ENPI is structured around four objectives:

- (1) cooperation between the EU and its neighbours and regional and multilateral integration;
- (2) supporting EU neighbours' economic and sector reforms;
- (3) promoting democracy, human rights and the rule of law;
- (4) a partnership between Russia and the EU.

Implementation in 2008 was marked by the global crisis, conflict between Russia and Georgia and the Israeli intervention in Gaza. Despite this, bilateral relations with several ENP partner countries have been intensified and significant progress was made in areas such as trade, tax and customs reform or competition. In addition, the Union for the Mediterranean was officially launched and, in December, the Commission tabled its proposal for an ambitious 'eastern partnership'.



Data source: Preliminary draft general budget 2010

Heading 4: The European Union as a global player

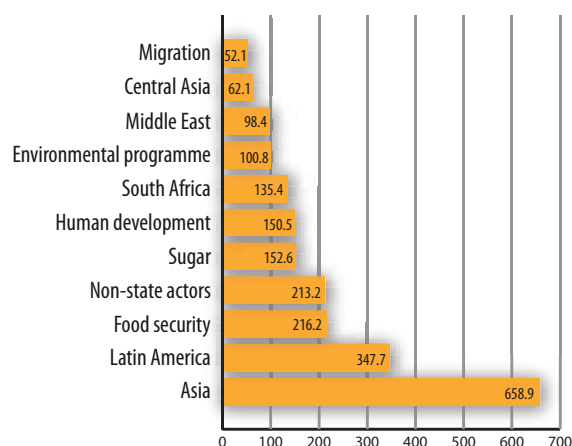
- ▶ Promoting prosperity and supporting democratic values around the world

4. THE EUROPEAN UNION AS A GLOBAL PLAYER

DEVELOPMENT COOPERATION INSTRUMENT (DCI)

The primary and overarching objective of the biggest EU instrument for external actions is the eradication of poverty in the context of sustainable development, including pursuit of the millennium development goals (MDGs). Thematic programmes include 'Migration and asylum', 'Investing in people', 'Environment and sustainable management of natural resources including energy', 'Non-state actors and local authorities in development' and 'Food security to ACP sugar protocol countries'. Geographic programmes support the development of, and reinforce cooperation with, countries and regions in Latin America, Asia, central Asia, the Middle East (Iran, Iraq and Yemen) and South Africa.

DCI executed commitment appropriation in EUR million

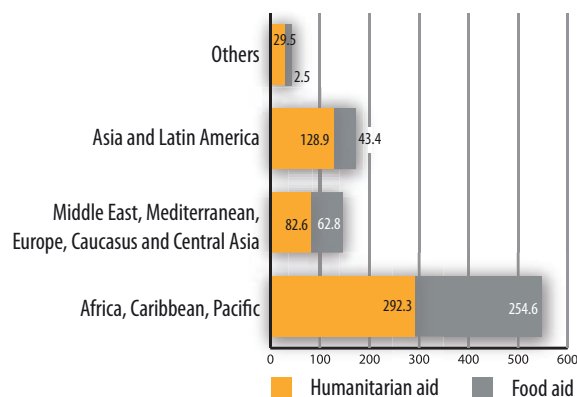


HUMANITARIAN AID

Humanitarian aid helps countries which are victims of natural catastrophes and man-made crises (wars, conflicts, etc.). In 2008, the Commission responded to humanitarian crises in over 60 countries. Due to the effect of soaring prices of food aid products and oil, the cost of responding to the humanitarian needs escalated significantly and the initial budget had to be reinforced from the emergency aid reserve on several occasions during the year. Apart from humanitarian aid and food aid, over EUR 30 million have been spent on disaster preparedness actions.

Humanitarian assistance allocated in 2008 in EUR million

120 million beneficiaries (estimate for 2008)

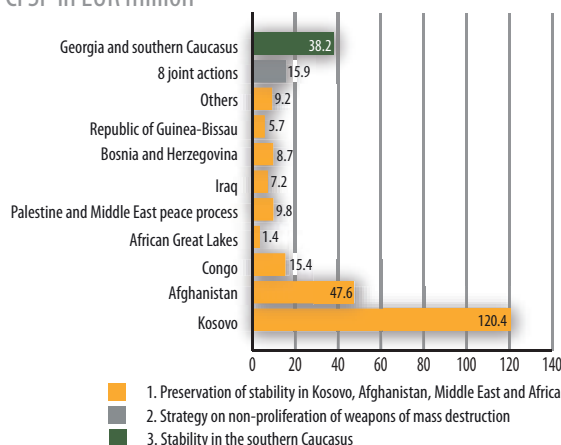


Data source: Preliminary draft general budget 2010

COMMON FOREIGN AND SECURITY POLICY (CFSP)

In 2008, the Commission continued its successful management of a large number of European security and defence policy (ESDP) missions and EU special representatives (EUSRs), in particular in Kosovo, where the largest ESDP mission ever (EULEX Kosovo) has been deployed, and in Afghanistan (EUPOL). An important achievement of the CFSP has been the rapid and successful set-up of a monitoring mission for Georgia following the conflict with Russia in August 2008. Apart from the ESDP missions, the CFSP budget also contributed to financing measures in the area of non-proliferation of weapons of mass destruction (WMD).

CFSP in EUR million



Data source: Preliminary draft general budget 2010

Heading 5: Administration

Heading 6: Compensation

RUNNING THE UNION

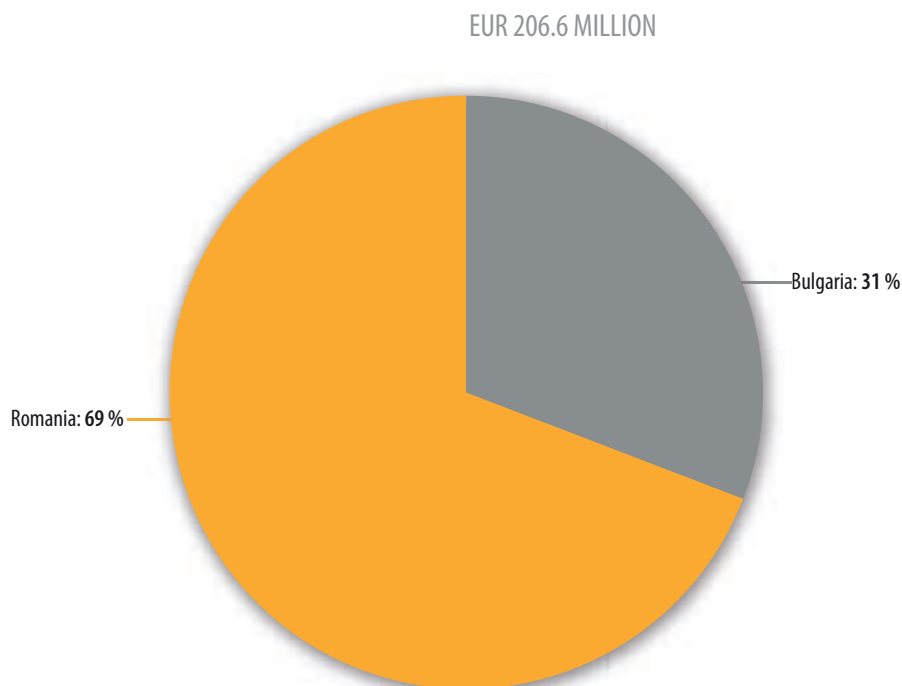
Administration covers the expenditure of all EU institutions, such as salaries and pensions of the staff, buildings and infrastructure, information technology activities and security. In 2008, commitment appropriations (CAs) amounted to EUR 7.2 billion, representing 5.5 % of total CAs. Despite recent enlargements and the related increases in human resources, the budget share of administrative expenditure has dropped by 0.1 percentage points on 2007.

ADMINISTRATIVE EXPENDITURE (MILLION EUR)

	Commitment appropriations
Parliament	1 446.0
Council	655.0
Commission	3 344.6
Court of Justice	290.0
Court of Auditors	121.0
European Economic and Social Committee	110.0
Committee of the Regions	70.0
European Ombudsman	8.0
European Data Protection Supervisor	5.0
Pensions	1 022.6
European Schools	143.5

HELPING NEW MEMBERS WITH THEIR FIRST PAYMENTS TO THE EU BUDGET

Compensation is a temporary measure ensuring that new Member States retain a positive budgetary balance during the first years of accession. New EU countries start paying into the EU budget from the beginning of their accession but due to the fact that the programmes are implemented over a long timeframe they do not receive substantial amounts from the EU budget until much later. Therefore they need a compensation to counterbalance the temporary time gap. Whereas in 2006 compensations were paid to the 10 countries that had joined in 2004, as of 2007 they only concerned Bulgaria and Romania, which received EUR 64 million and EUR 142.6 million in 2008 respectively.





SECTION I

1.2. Expenditure by Member State

Scope and limits of the allocation exercise

Allocating expenditure to Member States is merely an accounting exercise that gives a very limited view of the benefits that each Member State derives from the Union.

The Commission has stressed this point on many occasions ⁽¹⁾.

This accounting allocation, among other drawbacks, is non-exhaustive and gives no indication of many of the other benefits gained from EU policies such as those relating to the internal market and economic integration, not to mention political stability and security.

See notes in tables annexed for further details on the methodology used for the allocation of expenditure.

Allocation of expenditure

In 2008, total executed EU expenditure amounted to EUR 116 544.5 million ⁽²⁾, of which EUR 104 962.0 million (i.e. 90.1 %) was allocated to Member States, EUR 5 603.9 million to third countries and EUR 5 978.6 was not allocated. The corresponding 2007 figures were EUR 113 953.3 million, EUR 105 299.5 million (i.e. 92.4 %), EUR 5 140.5 million and EUR 3 513.3 million.

In 2008, EU expenditure allocated to third countries (i.e. EUR 5 603.9 million) concerned mainly part of: 'The European Union as a global player' (EUR 4 778.5 million), research (EUR 405.7 million), fisheries (EUR 166.7 million) and other (EUR 253.0 million).

The 2008 EU expenditure which was not allocated (i.e. EUR 5 978.6 million) falls into the following categories:

- expenditure financed from earmarked revenue: EUR 3 291.3 million;
- part of expenditure under 'The European Union as a global player' (EUR 1 265.1 million);
- expenditure which, by its nature, cannot be attributed to specific Member States: EUR 1 422.3 million; this concerns part of administration (EUR 401.5 million), research (EUR 426.5 million), competitiveness and inno-

vation (EUR 186.4 million), Galileo (EUR 150.0 million and EUR 96.0 million under TEN) and other (EUR 161.9 million).

METHODOLOGY

YEAR OF REFERENCE

Executed and allocated expenditure are actual payments made during a financial year, pursuant to that year's appropriations, or to carry-overs of non-utilised appropriations from the previous year.

Expenditure financed from earmarked revenue is presented separately, except for the payments made under EFTA appropriations, which cannot be isolated in the central accounting system of the Commission (ABAC).

ALLOCATION OF EXPENDITURE

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

ALLOCATION BY MEMBER STATE

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

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

⁽¹⁾ A full statement on this policy and its rationale has been made in Chapter 2 of the 1998 Commission report 'Financing of the European Union' (as available on: http://ec.europa.eu/budget/documents/agenda_2000_reports_financing_en.htm) and in 'Budget contributions, EU expenditure, budgetary balances and relative prosperity of the Member States', paper presented by the Commission to the Ecofin Council of 13 October 1997. The Presidency conclusions of the Berlin European Council of 24 and 25 March 1999 endorse this principle: '[...] it is recognised that the full benefits of Union membership cannot be measured solely in budgetary terms' (point 68 of the Presidency conclusions).

⁽²⁾ Payments made from EUR 125 649.2 million of payment appropriations (i.e. from the sum of: EUR 115 771.3 million on the year's appropriations, EUR 1 192.7 million on carry-overs and EUR 8 685.2 million on earmarked revenue).

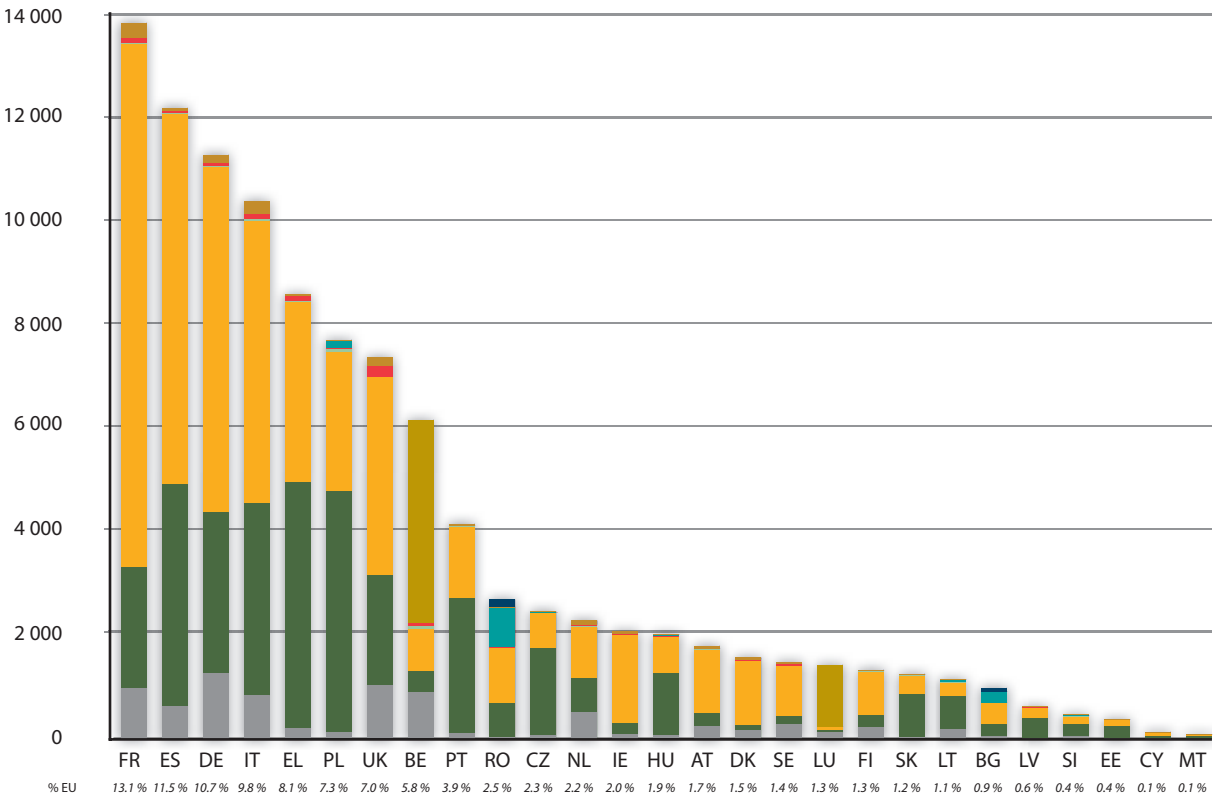
Expenditure by Member State

Allocation by Member State

In absolute terms, France is in 2008 as in 2007 the largest recipient of EU expenditure ahead of Spain, which was first in 2003, 2004 and 2005. Germany is in third position as in 2004, 2005, 2006 and 2007. Italy is in fourth position, followed by Greece.

Poland, which now receives substantial EU cohesion and agricultural expenditure, is in sixth position as in 2007 (up from the eighth position in 2005 and 2006), ahead of the United Kingdom and Belgium (when including administrative expenditure). See Figure 1 below and tables in annexes for further details.

Figure 1 — 2008 EU expenditure by heading and by Member State (million EUR, ranked by size)



NB: The UK correction amounted to EUR 6 252.0 million in 2008.

- 6. Compensation
- 5. Administration
- 4. The EU as a global player
- 3b. Citizenship
- 3a. Freedom, security, justice
- 2. Natural resources
- 1b. Cohesion
- 1a. Competitiveness

Expenditure by Member State

In 2008, the ratio of EU-allocated expenditure on GNI reached:

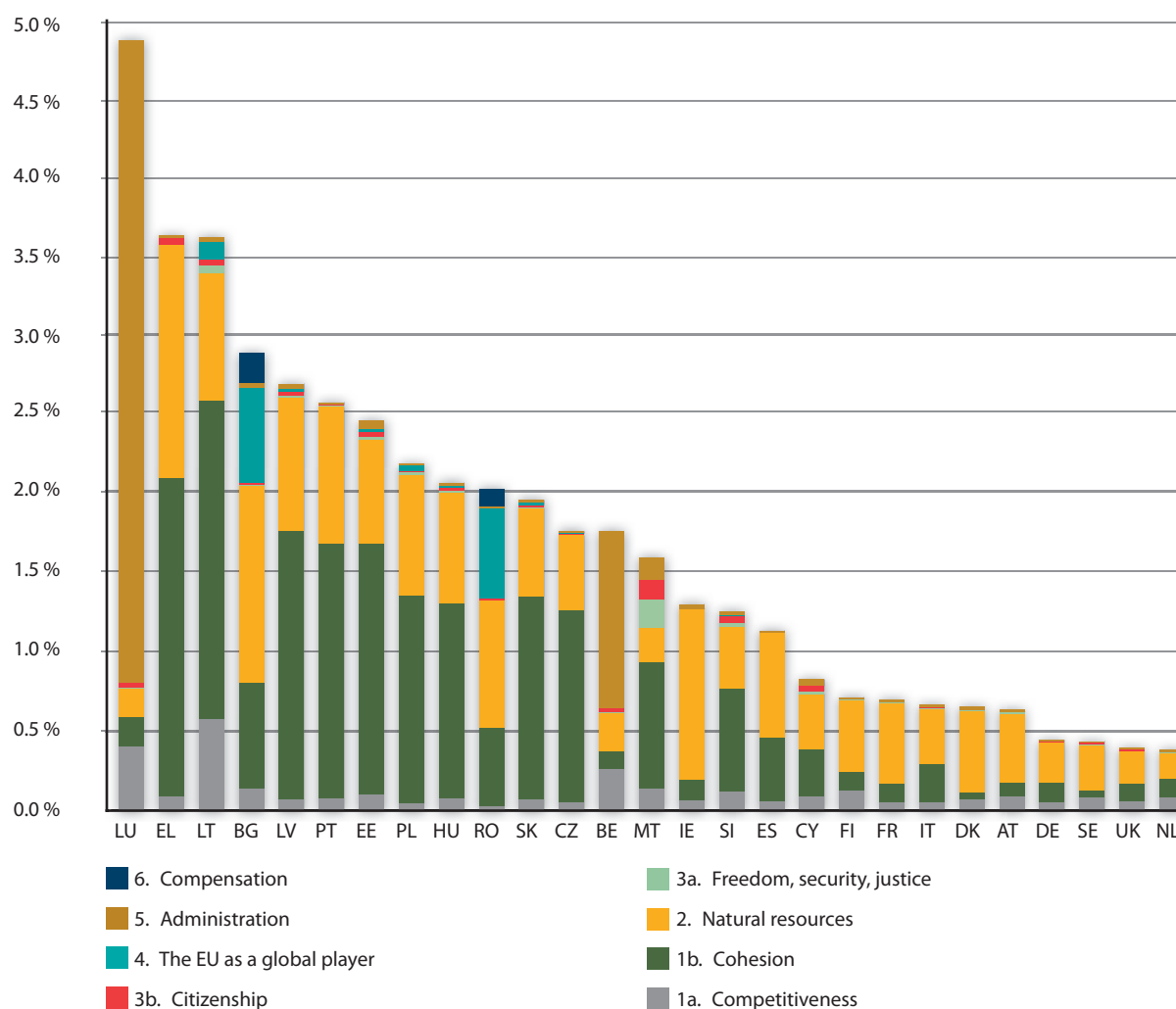
- 4.87 % for Luxembourg, ahead of Greece and Lithuania, 3.64 % and 3.62 % respectively;
- 2.89 % for Bulgaria, now in fourth position, in its second year after accession to the EU, up from the ninth position in 2007;
- 2.70 % for Latvia and 2.58 % for Portugal, now in sixth position, up from the eighth position in 2007, notably on account of high EU cohesion expenditure;
- 2.46 % for Estonia, 2.19 % for Poland, 2.07 % for Hungary, 2.03 % for Romania and 1.96 % for Slovakia;
- between 1.77 % and 1.13 % for the Czech Republic, Belgium, Malta, Ireland, Slovenia and Spain; and
- between 0.83 % and 0.38 % for Cyprus, Finland, France, Italy, Denmark, Austria, Germany, Sweden, the United Kingdom and the Netherlands.

For Belgium and Luxembourg the ratio was respectively 1.76 % and 4.87 % when including administrative expenditure, and 0.64 % and 0.81 % when excluding administrative expenditure.

See Figure 2 below for further details.

Figure 2 — 2008 EU expenditure by heading and by Member State

(% GNI, ranked by size)



Additional information on the evolution of the allocation of EU expenditure in each Member State for the period 2000–08 is included in tables available on the Internet (http://ec.europa.eu/budget/documents/2008_en.htm).

For each heading of the financial framework, a summary view of the allocation of 2008 EU expenditure by Member State is given in the charts hereafter.

Expenditure by Member State

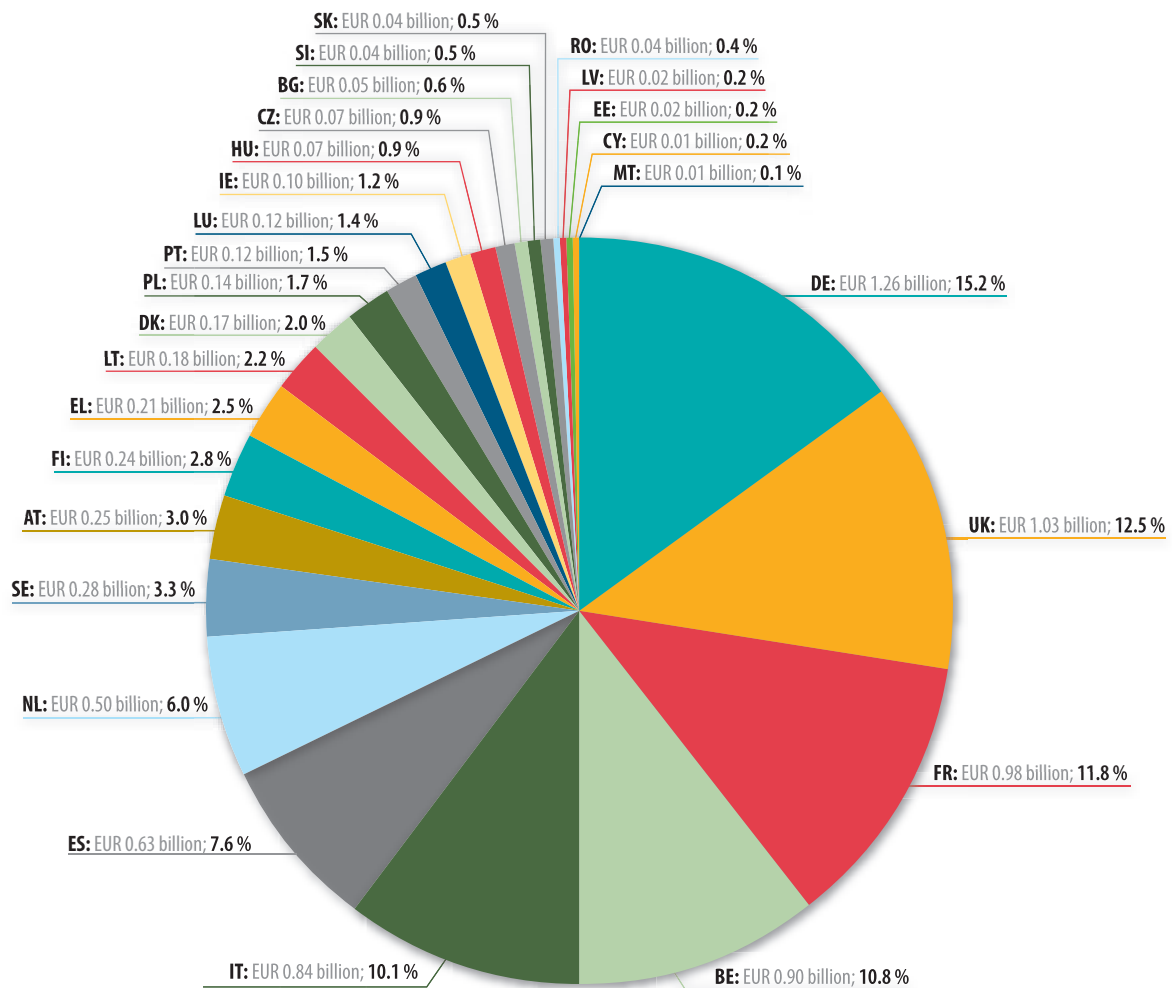
▶ 1a. Competitiveness for growth and employment

As far as competitiveness for growth and employment is concerned, Germany is the largest recipient in 2008 as in 2007, ahead of the United Kingdom, France, Belgium and Italy.

Then come Spain and the Netherlands.

A third group includes Sweden, Austria, Finland, Greece, Lithuania, Denmark, Poland, Portugal, Luxembourg, Ireland, Hungary and the Czech Republic.

Pie Chart 1a — 'Competitiveness for growth and employment' 2008 EU expenditure by Member State (% EU, ranked by size)



Expenditure by Member State

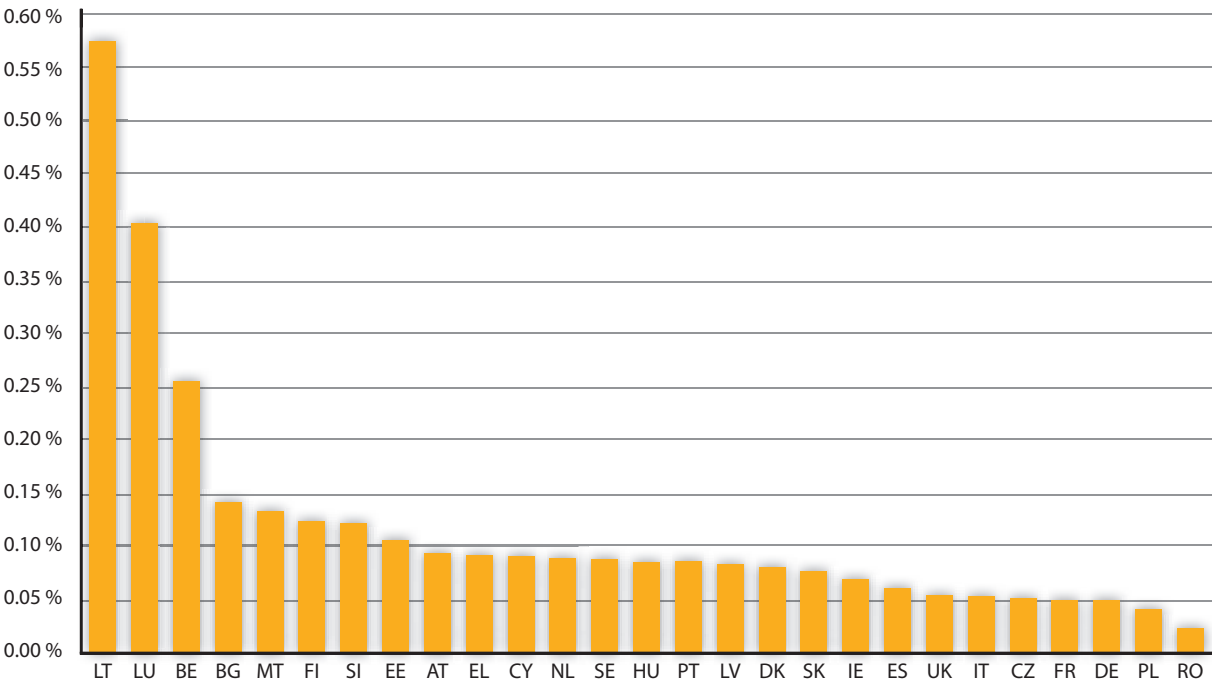
▶ 1a. Competitiveness for growth and employment

In relative terms, Lithuania received the largest share of EU competitiveness expenditure (0.58 % of GNI, of which 0.51 % for the decommissioning of the Ignalina nuclear plant) followed by Luxembourg and Belgium. Expenditure allocated to Belgium and Luxembourg might be inflated

due to the large number of multinational consultancies or ad hoc companies based in these two Member States.

Bulgaria is fourth (0.14 % of GNI, of which 0.05 % for the decommissioning of the Bohunice nuclear plant). Another group comprises Malta, Finland and Slovenia.

Bar Chart 1a — 'Competitiveness for growth and employment' 2008 EU expenditure by Member State (% GNI, ranked by size)



Expenditure by Member State

► 1b. Cohesion for growth and employment

Greece followed by Poland (now second, up from the fifth position in 2007) and Spain are by far the largest recipients of EU Cohesion and Structural Funds in 2008.

Then follow Italy and Germany.

As in 2007, Portugal remains in the sixth position, ahead of France and the United Kingdom.

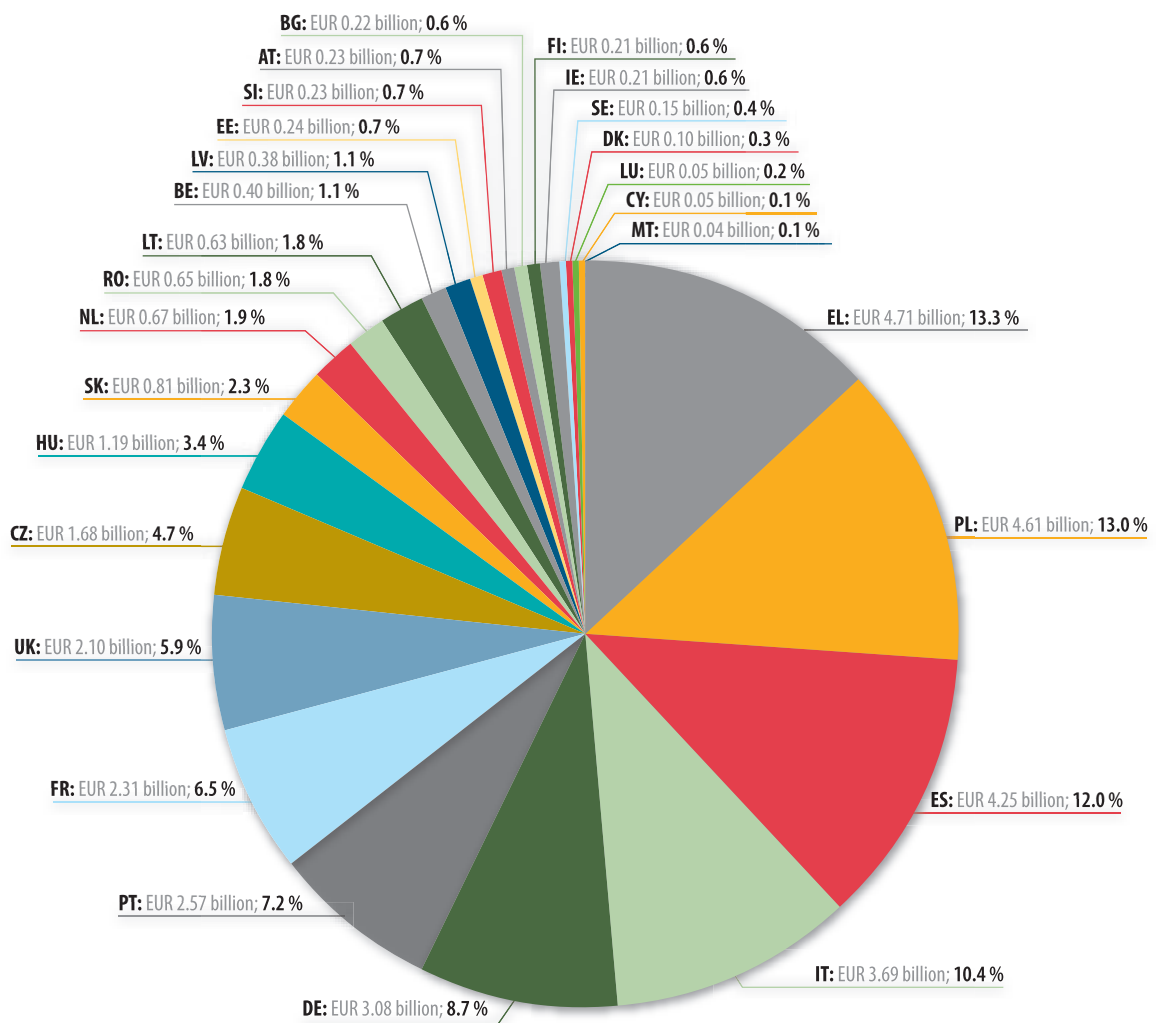
Then comes the Czech Republic, now ninth (up one position), followed by Hungary and Slovakia.

The Netherlands are then in 12th position, up from the 20th position in 2007.

The following group comprises Romania, Lithuania, Belgium and Latvia.

Pie Chart 1b — 'Cohesion for growth and employment' 2008 EU expenditure by Member State

(% EU, ranked by size)



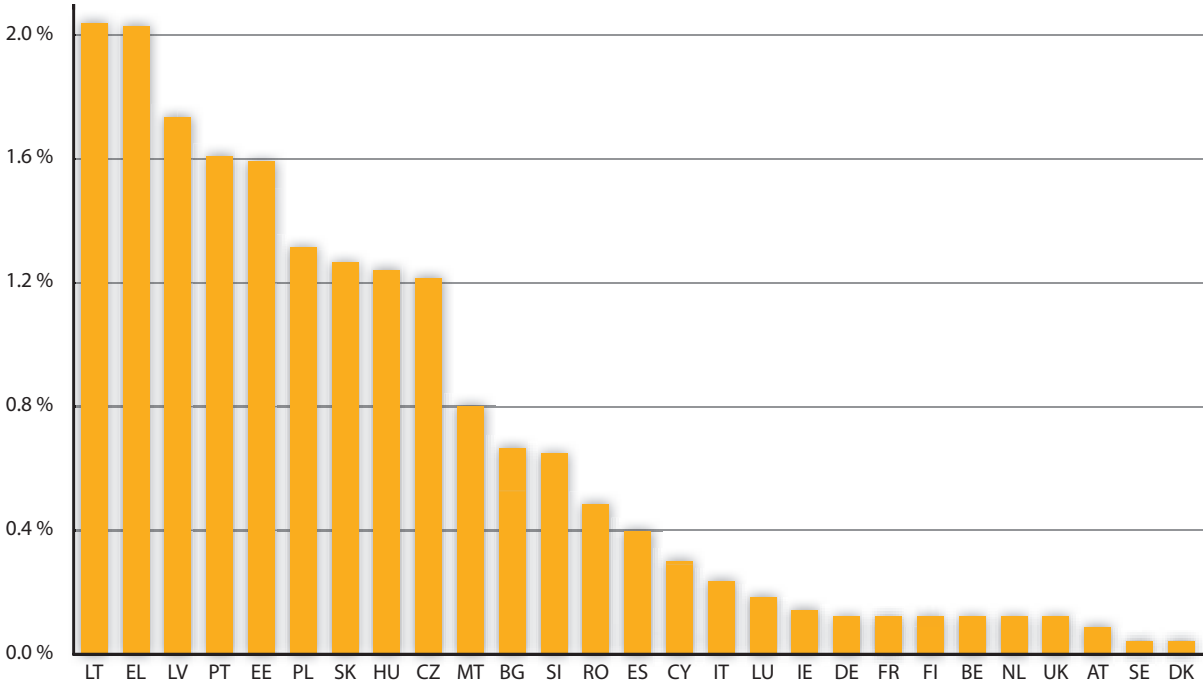
Expenditure by Member State

▶ 1b. Cohesion for growth and employment

In relative terms, Lithuania and Greece received the largest share of EU cohesion expenditure (2.01 % of GNI). A second group comprises Latvia, Portugal, Estonia, Poland, Slovakia, Hungary and the Czech Republic.

Then come Malta, followed by Bulgaria, Slovenia, Romania and Spain (third in nominal terms, but only in 14th position in relative terms).

Bar Chart 1b — 'Cohesion for growth and employment' 2008 EU expenditure by Member State (% GNI, ranked by size)



Expenditure by Member State

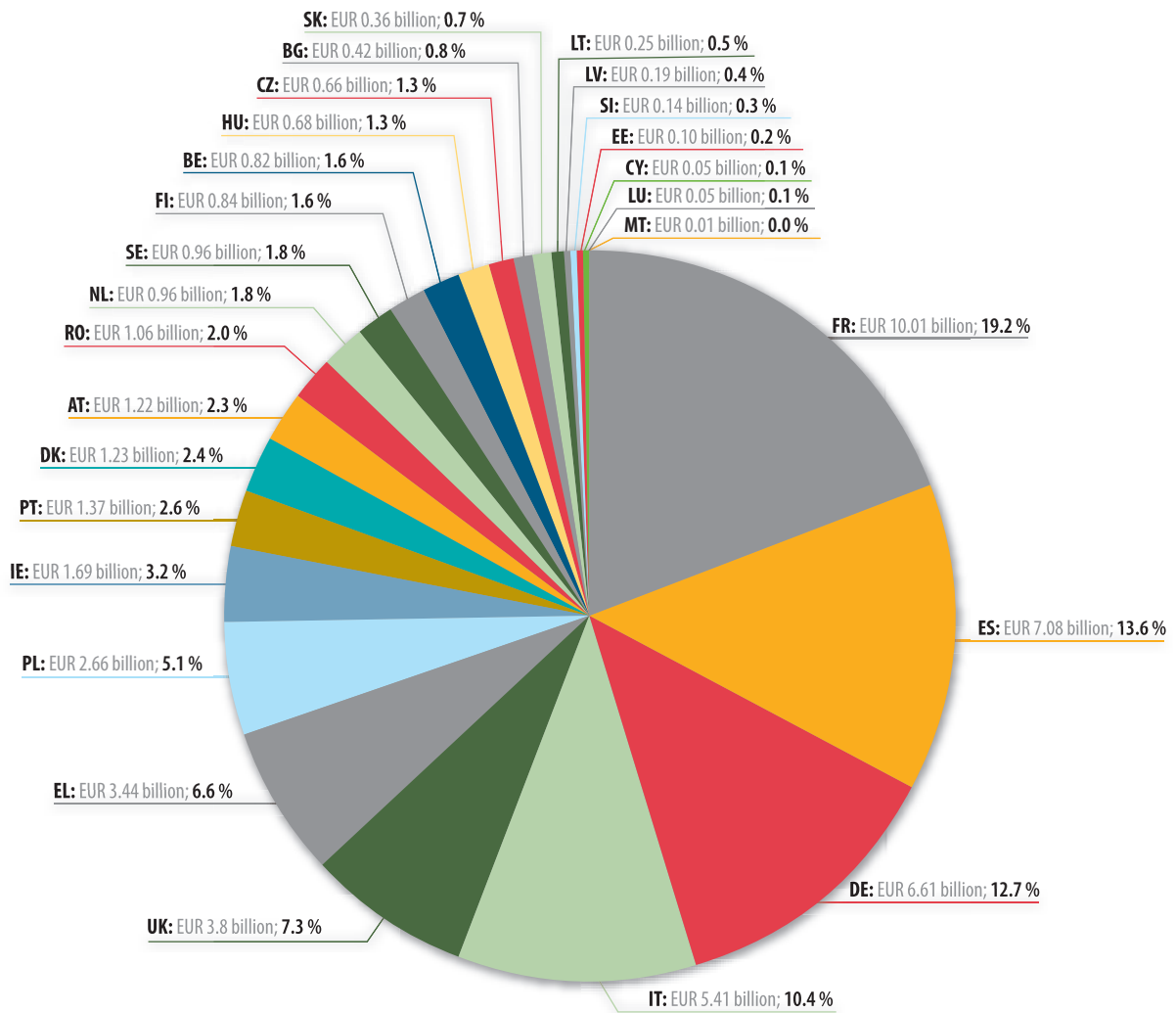
▶ 2. Preservation and management of natural resources

As in 2003–07, France is in 2008 the largest recipient of EU agricultural expenditure.

Then follow, as in 2006 and 2007, Spain, Germany, Italy, the United Kingdom, Greece and Poland.

Pie Chart 2 — ‘Preservation and management of natural resources’ 2008 EU expenditure by Member State

(% EU, ranked by size)



Expenditure by Member State

► 2. Preservation and management of natural resources

In relative terms, Greece received the largest share of EU expenditure under the heading 'natural resources' (1.47 % of GNI) ahead of Bulgaria, now already second, up from the 26th position in 2007 (when almost no payment was made).

Then follow Ireland, Portugal and Latvia.

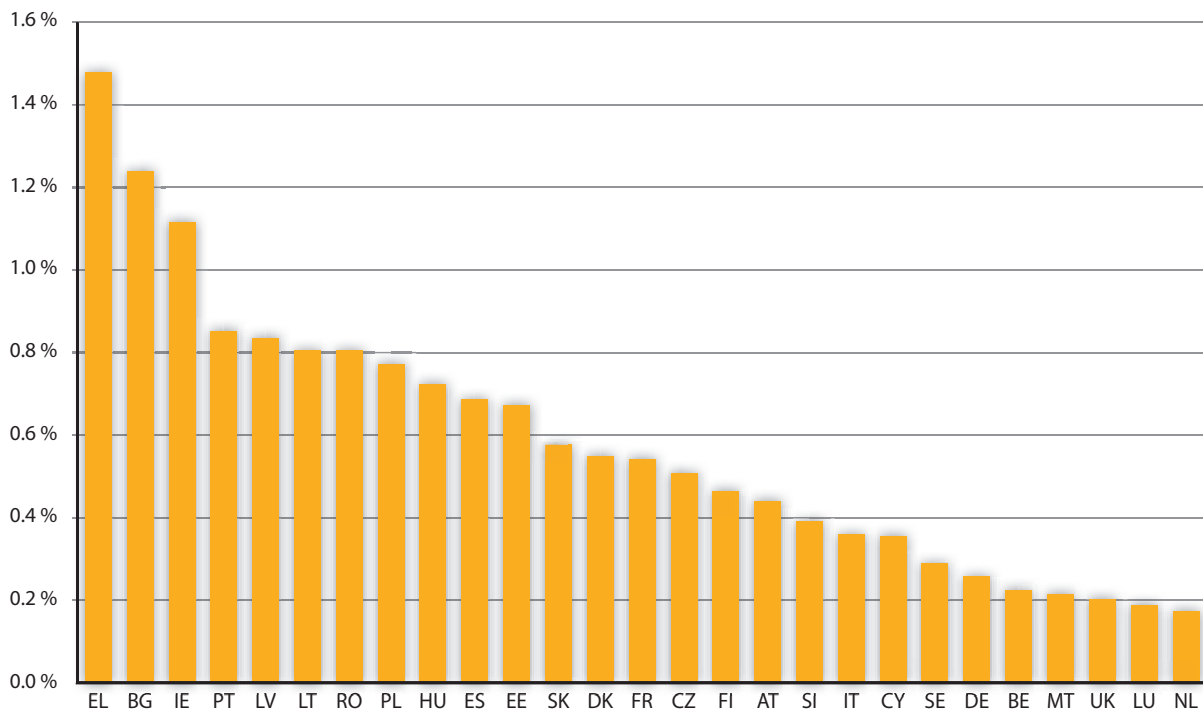
A third group comprises Lithuania, Romania, Poland, Hungary, Spain and Estonia.

Bulgaria, Latvia, Lithuania, Romania, Poland, Hungary and Estonia are already among the largest recipients in relative terms. Yet EU payments under the heading 'natural resources' for these Member States are still in a phasing-in process. Full payments (comparable with the EU-15) will be reached only from 2013 onwards.

France, which is in first position in nominal terms, then comes in 14th position in relative terms.

Bar Chart 2 — 'Preservation and management of natural resources' 2008 EU expenditure by Member State

(% GNI, ranked by size)



Expenditure by Member State

▶ 3a. Freedom, security and justice

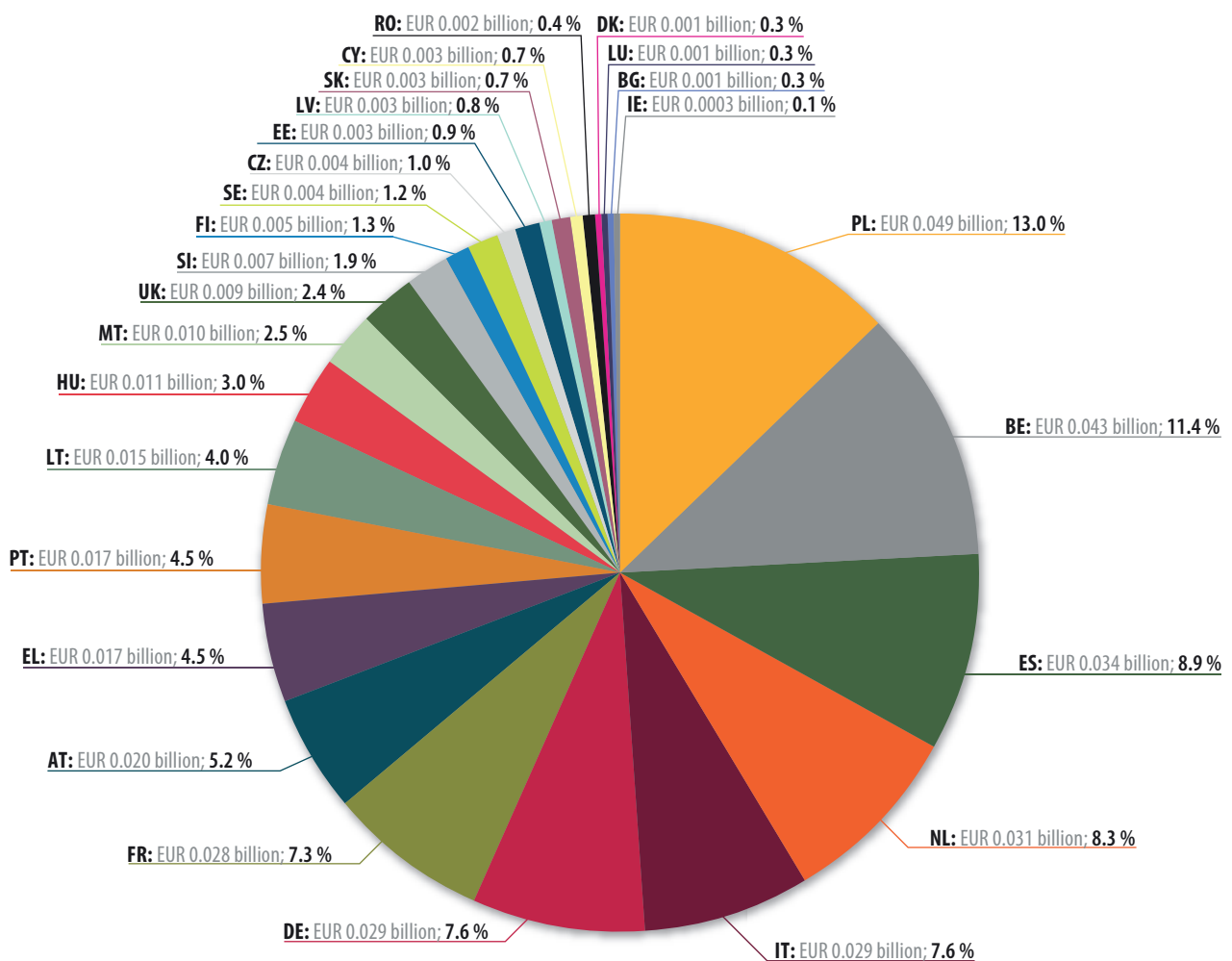
As far as 'Freedom, security and justice' is concerned, Poland is by far the largest recipient in 2008, ahead of Belgium and Spain.

A third group comprises Austria, Greece, Portugal, Lithuania, Hungary, Malta and the United Kingdom.

The Netherlands is in fourth position, followed by Italy, Germany and France.

Pie Chart 3a — 'Freedom, security and justice' 2008 EU expenditure by Member State

(% EU, ranked by size)



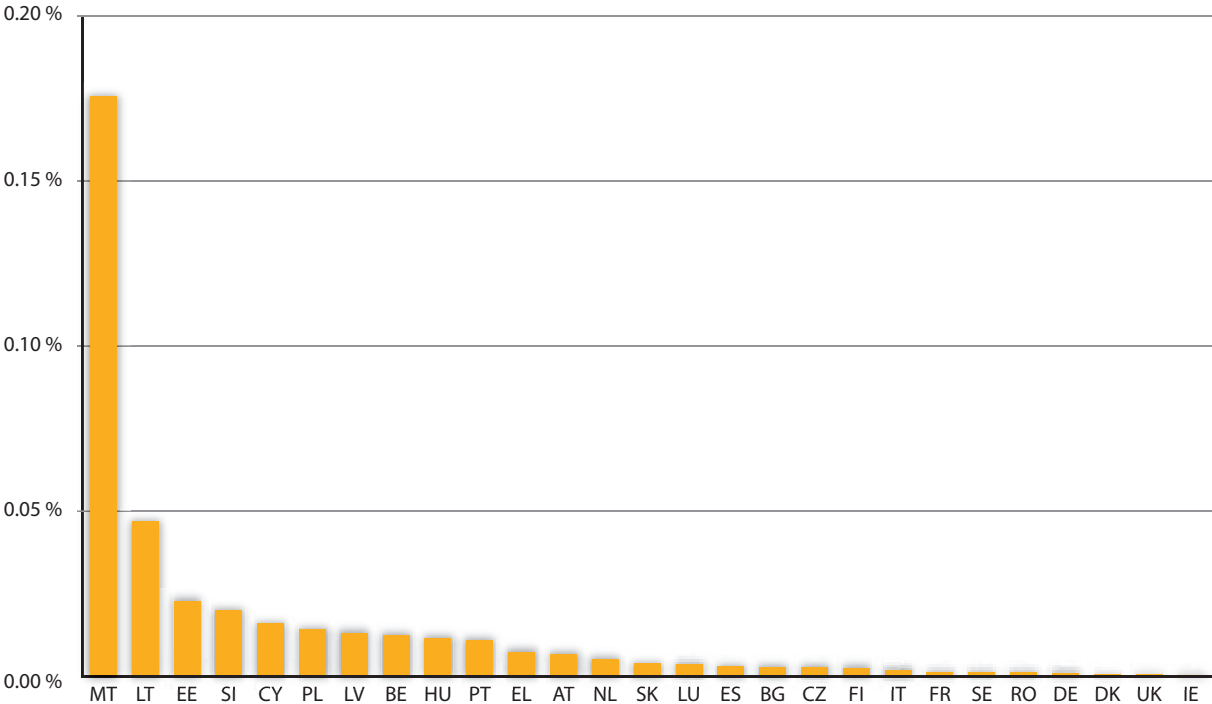
Expenditure by Member State

▶ 3a. Freedom, security and justice

In relative terms, the biggest amounts of this heading went by far to Malta (0.18 % of GNI, of which 0.17 %, i.e. EUR 9.1 million, of payments under ‘solidarity and management of migration flow’), followed by Lithuania.

A following group comprises Estonia, Slovenia, Cyprus, Poland, Latvia, Belgium, Hungary and Portugal. Then follow Greece, Austria, the Netherlands and Slovakia.

Bar Chart 3a — ‘Freedom, security and justice’ 2008 EU expenditure by Member State (% GNI, ranked by size)



Expenditure by Member State

▶ 3b. Citizenship

The largest recipients for 'Citizenship' in 2008 are the United Kingdom and Greece, notably on account of substantial payments from the EU Solidarity Fund to these countries (see hereafter).

Then follow Italy and France.

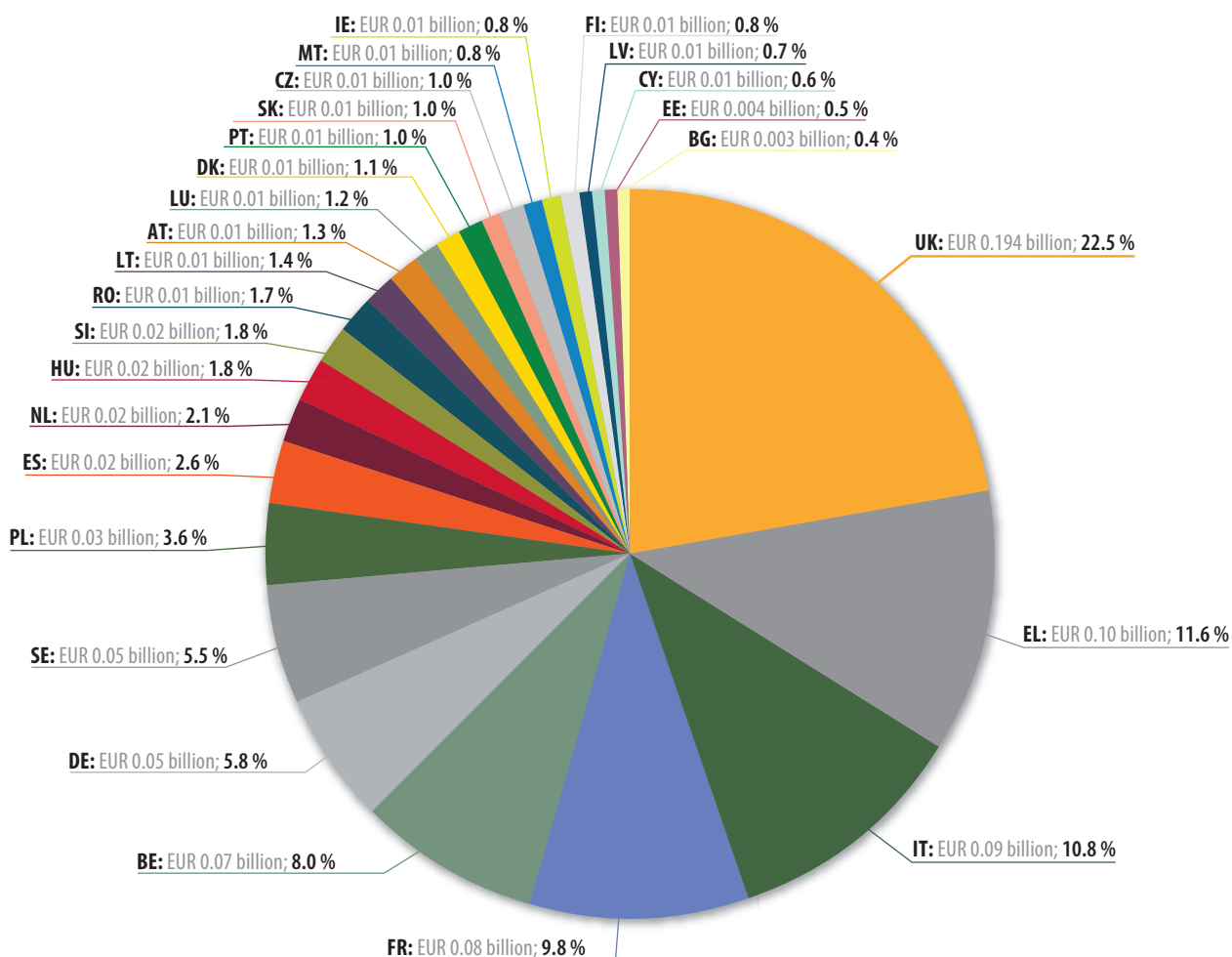
Belgium is in fifth position, followed by Germany, Sweden and Poland.

A third group comprises Spain, the Netherlands, Hungary, Slovenia and Romania.

Payments made under the EU Solidarity Fund, which may vary considerably from one year to the next, are included under this heading. In 2008, this concerns notably the United Kingdom for EUR 162 million (flooding) and Greece for EUR 90 million (forest fires). In the past may also be mentioned: in 2002 Germany and Austria (flooding) and, to a lesser extent, in 2003 Portugal (drought and forest fires), in 2004 Spain, France and Italy (forest fires and/or flooding), in 2006 Austria (flooding) and in 2007 Germany (flooding).

Pie Chart 3b — 'Citizenship' 2008 EU expenditure by Member State

(% EU, ranked by size)



Expenditure by Member State

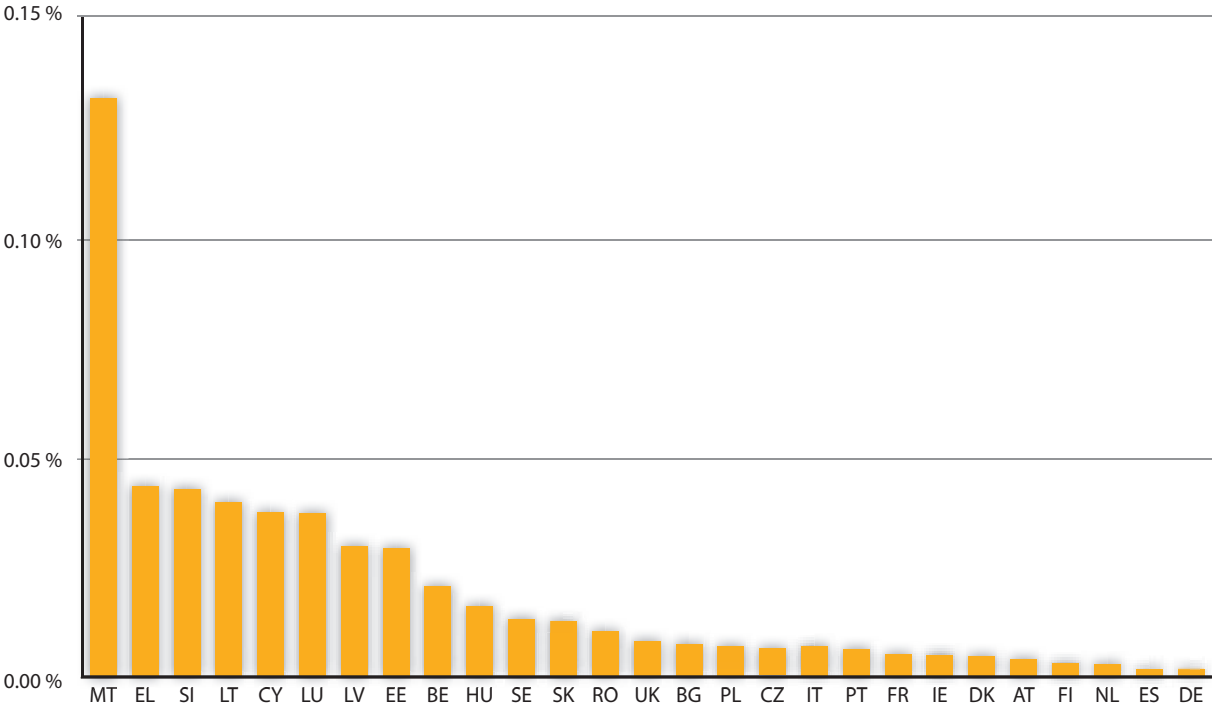
▶ 3b. Citizenship

In relative terms, the biggest amounts of this heading went to Malta (0.13 % of GNI, of which 0.10 %, i.e. EUR 5.3 million, under the enlargement transition facility for new Member States).

A second group comprises Greece, Slovenia, Lithuania, Cyprus, Luxembourg, Latvia and Estonia. Then follow Belgium, Hungary, Sweden and Slovakia.

Bar Chart 3b — 'Citizenship' 2008 EU expenditure by Member State

(% GNI, ranked by size)



Expenditure by Member State

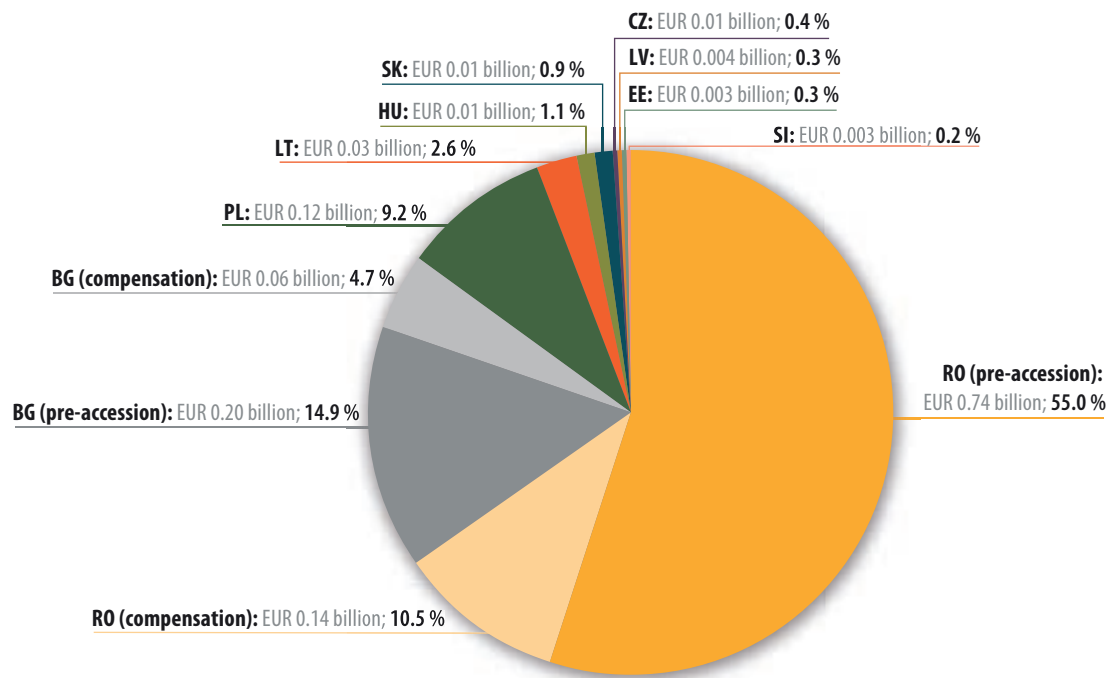
▶ 4. & 6. Pre-accession and compensations

In 2008, a total of EUR 1 147.0 million residual payments corresponding to 2000–06 pre accession programmes were paid to the 10 Member States (with no payments executed in Cyprus and Malta) which joined the EU in 2004, as well as to Bulgaria and Romania.

Besides, compensations of respectively EUR 64.0 million and EUR 142.7 million were paid to Bulgaria and Romania in 2008.

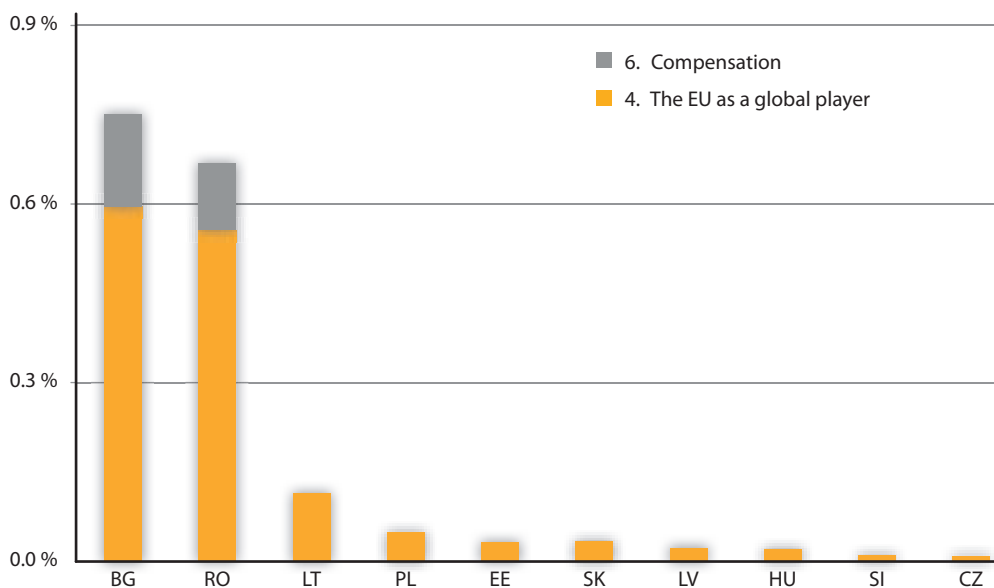
Pie Chart 4 — ‘Pre-accession and compensations’ 2008 EU expenditure by Member State

(% EU, ranked by size)



Bar Chart 4 — ‘Pre-accession and compensations’ 2008 EU expenditure by Member State

(% GNI, ranked by size)



Expenditure by Member State

▶ 5. Administration

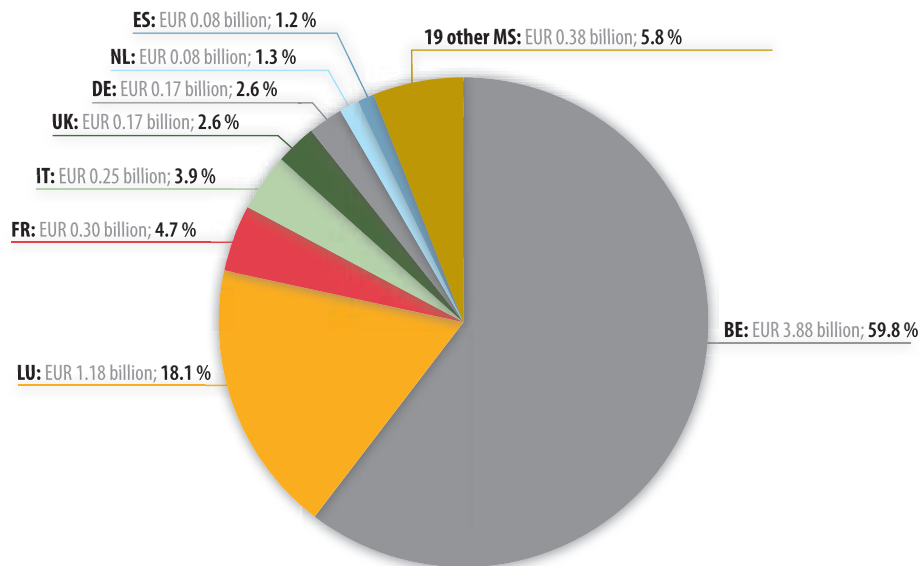
As in 2001–07, Belgium was allocated in 2008 around 60 % of EU administrative expenditure and Luxembourg 18 %. Belgium and Luxembourg are the main recipients in both nominal and relative terms.

The high share for Belgium is notably due to the services of the European Parliament, Council and Commission situated in the city of Brussels.

Similarly, the high share of Luxembourg is notably due to the European Parliament services (e.g. secretariat and translation), the Court of Justice of the European Communities and the European Court of Auditors situated in the city of Luxembourg.

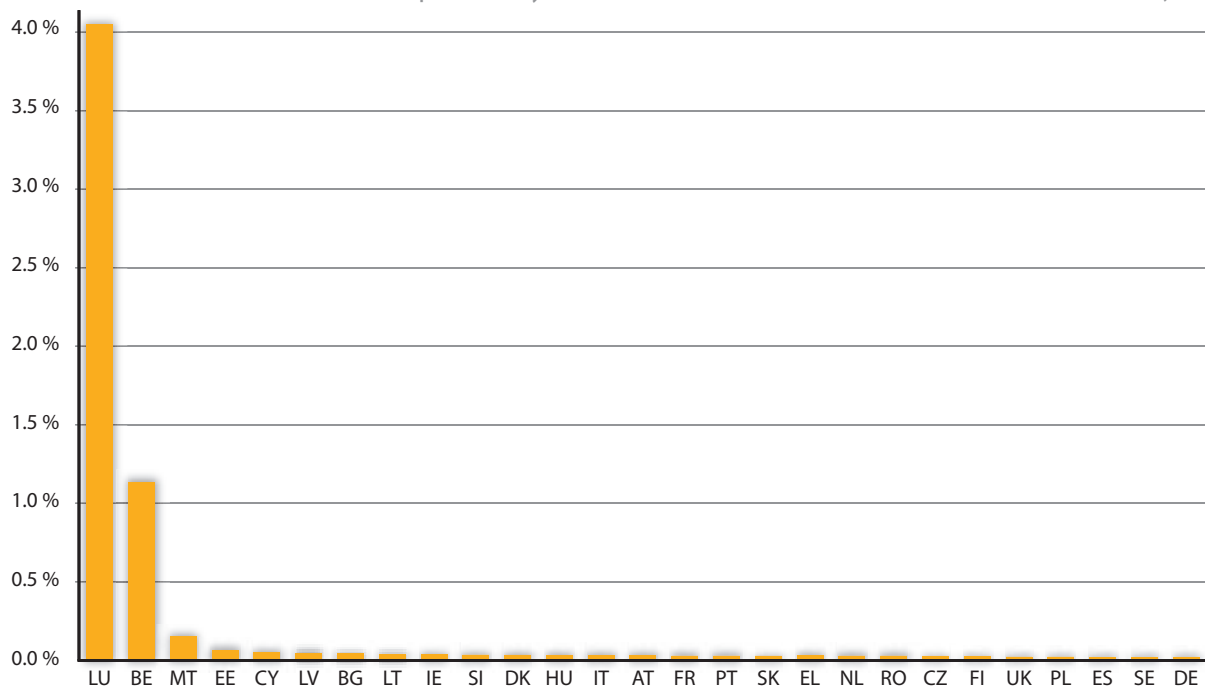
Pie Chart 5 — ‘Administration’ 2008 EU expenditure by Member State

(% EU, ranked by size)



Bar Chart 5 — ‘Administration’ 2008 EU expenditure by Member State

(% GNI, ranked by size)



Expenditure by Member State

Breakdown by heading and by Member State

EUR million										
	1a. Competitiveness	1b. Cohesion	2. Natural resources	3a. Freedom, security, justice	3b. Citizenship	4. The EU as a global player	5. Administration	6. Compensation	TOTAL expenditure	
BE	899.4	397.4	818.6	43.1	68.9	0.0	3 880.2	0.0	6 107.6	5.8 %
BG	47.8	223.0	420.1	1.0	3.2	201.4	11.0	64.0	971.6	0.9 %
CZ	72.7	1 679.4	655.1	3.7	8.3	5.9	16.0	0.0	2 441.1	2.3 %
DK	166.1	98.0	1 234.9	1.3	9.7	0.0	47.2	0.0	1 557.2	1.5 %
DE	1 258.6	3 082.1	6 606.4	28.8	49.7	0.0	168.2	0.0	11 193.8	10.7 %
EE	15.7	237.0	97.4	3.3	4.1	3.4	7.4	0.0	368.3	0.4 %
IE	96.1	213.6	1 692.1	0.3	6.7	0.0	42.8	0.0	2 051.6	2.0 %
EL	205.7	4 712.4	3 444.7	17.2	99.5	0.0	34.6	0.0	8 514.0	8.1 %
ES	631.8	4 246.7	7 083.3	33.7	22.6	0.0	75.8	0.0	12 093.8	11.5 %
FR	978.1	2 312.6	10 014.2	27.9	84.4	0.0	304.6	0.0	13 721.8	13.1 %
IT	835.4	3 688.7	5 407.3	28.9	93.0	0.0	253.1	0.0	10 306.4	9.8 %
CY	13.6	47.3	54.9	2.5	5.4	0.0	6.4	0.0	130.1	0.1 %
LV	16.2	383.4	190.2	3.0	6.2	3.6	7.8	0.0	610.4	0.6 %
LT	180.1	630.2	253.0	15.0	11.9	34.6	9.6	0.0	1 134.5	1.1 %
LU	116.7	53.7	53.0	1.1	9.9	0.0	1 175.3	0.0	1 409.8	1.3 %
HU	74.9	1 188.6	681.1	11.2	15.6	14.7	16.5	0.0	2 002.6	1.9 %
MT	7.4	43.9	11.9	9.6	7.0	0.0	7.6	0.0	87.4	0.1 %
NL	500.5	670.8	963.6	31.3	17.8	0.0	83.0	0.0	2 267.0	2.2 %
AT	253.1	231.9	1 217.8	19.8	11.0	0.0	43.7	0.0	1 777.3	1.7 %
PL	140.5	4 608.7	2 658.0	49.4	30.6	123.9	28.3	0.0	7 639.5	7.3 %
PT	123.4	2 568.9	1 373.4	17.2	9.0	0.0	24.7	0.0	4 116.6	3.9 %
RO	36.4	648.5	1 060.1	1.7	14.3	744.8	17.8	142.7	2 666.2	2.5 %
SI	44.6	234.6	143.0	7.3	15.1	3.2	8.6	0.0	456.4	0.4 %
SK	43.3	809.5	357.0	2.7	8.4	11.5	9.4	0.0	1 241.8	1.2 %
FI	235.1	213.7	839.8	4.9	6.6	0.0	21.1	0.0	1 321.3	1.3 %
SE	276.0	153.7	959.4	4.5	47.2	0.0	23.2	0.0	1 464.0	1.4 %
UK	1 034.1	2 100.3	3 803.9	9.2	193.7	0.0	168.7	0.0	7 309.9	7.0 %
EU-27	8 303.3	35 478.8	52 094.4	379.4	859.8	1 147.0	6 492.7	206.6	104 962.0	100 %
Non-EU	452.4	0.1	167.0	0.3	14.8	4 778.5	190.8	0.0	5 603.9	
Other	922.2	76.0	6.3	0.3	16.0	1 265.1	401.5	0.0	2 687.4	
Earmarked	378.8	0.0	2 545.0	9.7	30.4	120.1	207.4	0.0	3 291.3	
Total	10 056.6	35 554.8	54 812.7	389.7	920.9	7 310.7	7 292.5	206.6	116 544.5	

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Expenditure by Member State

Breakdown by heading and by Member State (continued)

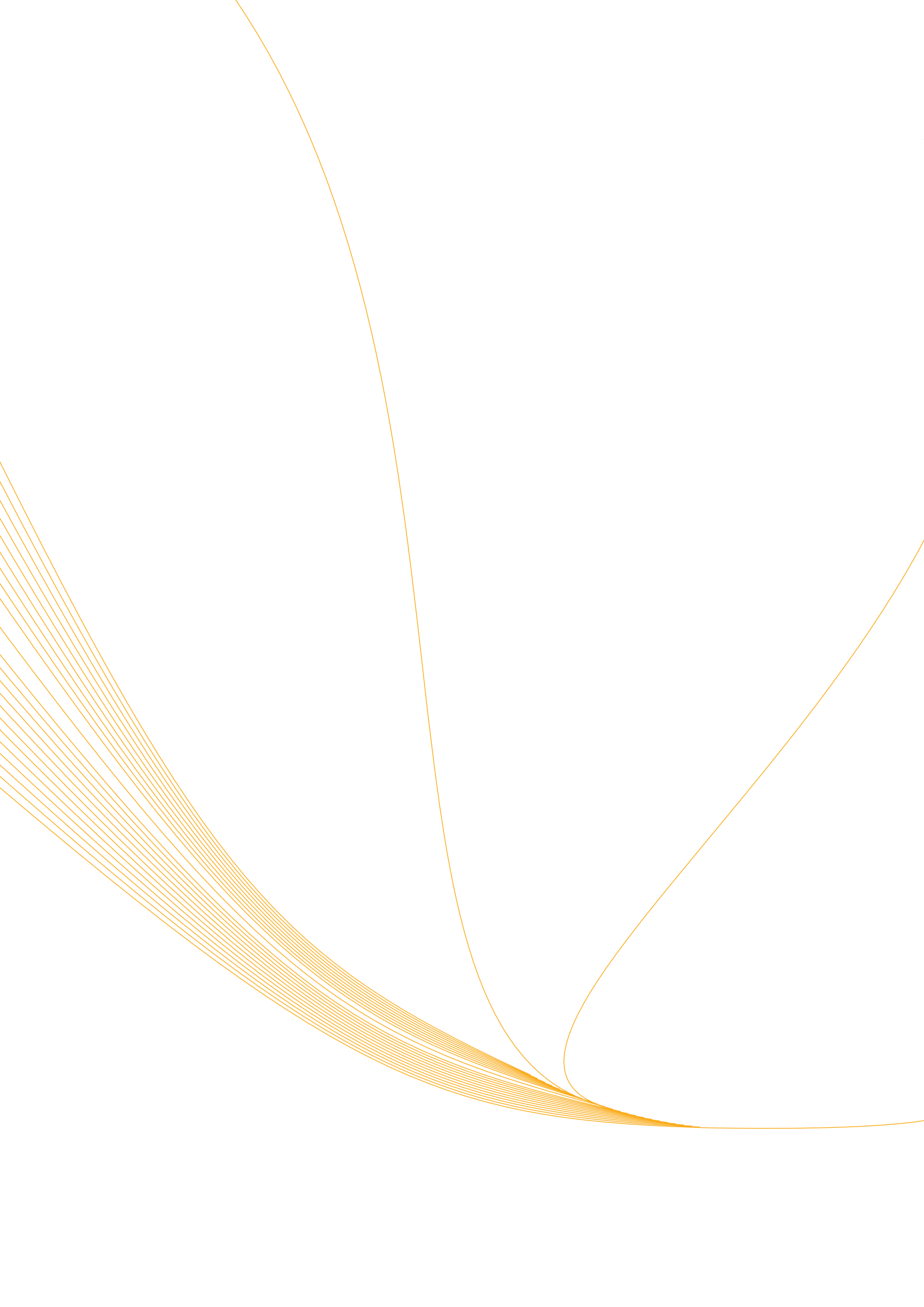
	% by Member State							TOTAL expenditure
	1a. Competitiveness	1b. Cohesion	2. Natural resources	3a. Freedom, security, justice	3b. Citizenship	5. Administration	Pre-accession & compensation	
BE	14.7 %	6.5 %	13.4 %	0.7 %	1.1 %	63.5 %	0.0 %	100 %
BG	4.9 %	23.0 %	43.2 %	0.1 %	0.3 %	1.1 %	27.3 %	100 %
CZ	3.0 %	68.8 %	26.8 %	0.2 %	0.3 %	0.7 %	0.2 %	100 %
DK	10.7 %	6.3 %	79.3 %	0.1 %	0.6 %	3.0 %	0.0 %	100 %
DE	11.2 %	27.5 %	59.0 %	0.3 %	0.4 %	1.5 %	0.0 %	100 %
EE	4.3 %	64.3 %	26.4 %	0.9 %	1.1 %	2.0 %	0.9 %	100 %
IE	4.7 %	10.4 %	82.5 %	0.0 %	0.3 %	2.1 %	0.0 %	100 %
EL	2.4 %	55.3 %	40.5 %	0.2 %	1.2 %	0.4 %	0.0 %	100 %
ES	5.2 %	35.1 %	58.6 %	0.3 %	0.2 %	0.6 %	0.0 %	100 %
FR	7.1 %	16.9 %	73.0 %	0.2 %	0.6 %	2.2 %	0.0 %	100 %
IT	8.1 %	35.8 %	52.5 %	0.3 %	0.9 %	2.5 %	0.0 %	100 %
CY	10.5 %	36.4 %	42.2 %	1.9 %	4.1 %	4.9 %	0.0 %	100 %
LV	2.7 %	62.8 %	31.2 %	0.5 %	1.0 %	1.3 %	0.6 %	100 %
LT	15.9 %	55.6 %	22.3 %	1.3 %	1.0 %	0.8 %	3.0 %	100 %
LU	8.3 %	3.8 %	3.8 %	0.1 %	0.7 %	83.4 %	0.0 %	100 %
HU	3.7 %	59.4 %	34.0 %	0.6 %	0.8 %	0.8 %	0.7 %	100 %
MT	8.4 %	50.3 %	13.6 %	11.0 %	8.0 %	8.6 %	0.0 %	100 %
NL	22.1 %	29.6 %	42.5 %	1.4 %	0.8 %	3.7 %	0.0 %	100 %
AT	14.2 %	13.0 %	68.5 %	1.1 %	0.6 %	2.5 %	0.0 %	100 %
PL	1.8 %	60.3 %	34.8 %	0.6 %	0.4 %	0.4 %	1.6 %	100 %
PT	3.0 %	62.4 %	33.4 %	0.4 %	0.2 %	0.6 %	0.0 %	100 %
RO	1.4 %	24.3 %	39.8 %	0.1 %	0.5 %	0.7 %	33.3 %	100 %
SI	9.8 %	51.4 %	31.3 %	1.6 %	3.3 %	1.9 %	0.7 %	100 %
SK	3.5 %	65.2 %	28.7 %	0.2 %	0.7 %	0.8 %	0.9 %	100 %
FI	17.8 %	16.2 %	63.6 %	0.4 %	0.5 %	1.6 %	0.0 %	100 %
SE	18.9 %	10.5 %	65.5 %	0.3 %	3.2 %	1.6 %	0.0 %	100 %
UK	14.1 %	28.7 %	52.0 %	0.1 %	2.6 %	2.3 %	0.0 %	100 %
EU-27	7.9 %	33.8 %	49.6 %	0.4 %	0.8 %	6.2 %	1.3 %	100 %

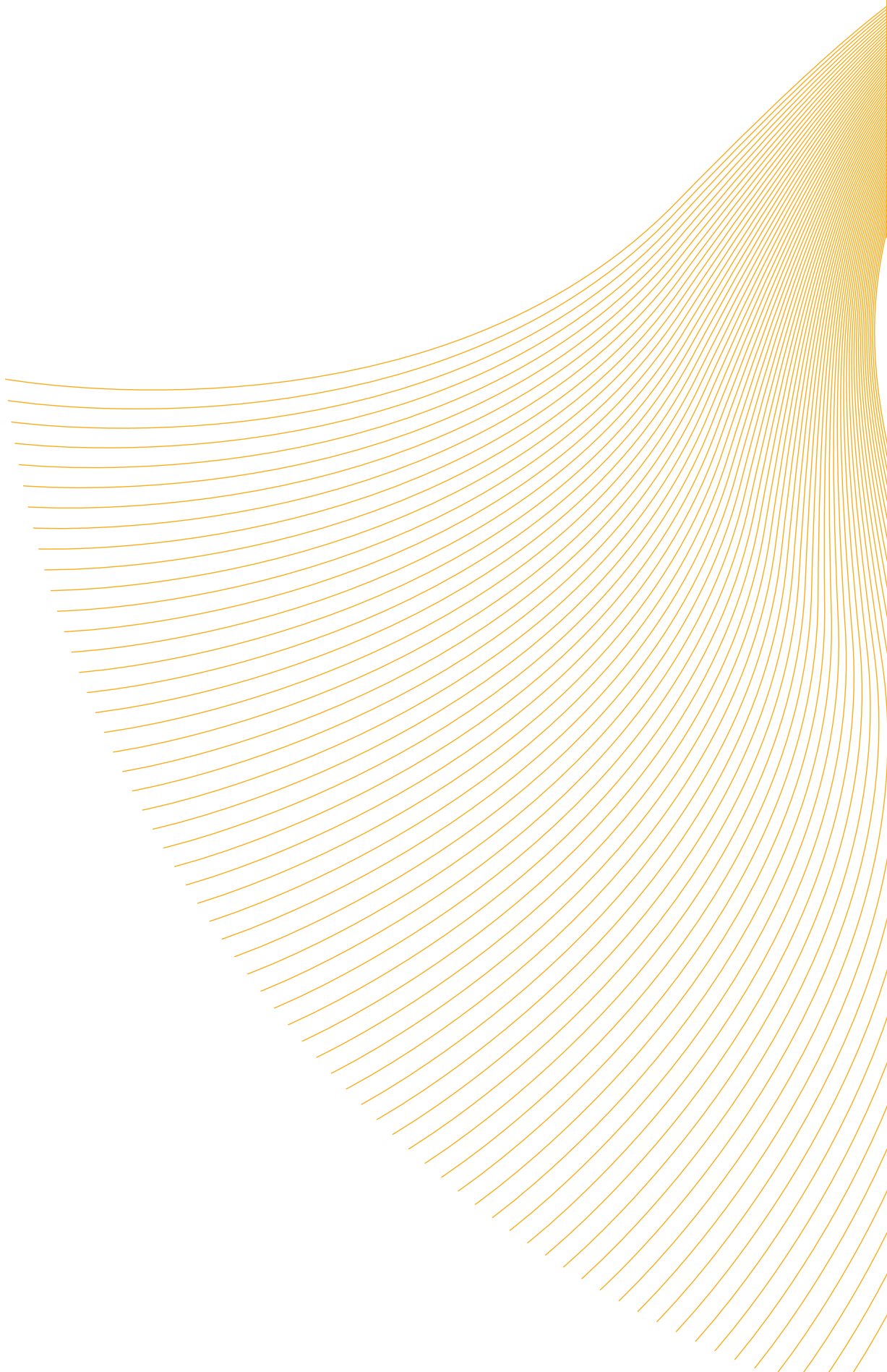
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Expenditure by Member State

Breakdown by heading and by Member State (continued)

	% GNI							TOTAL expenditure
	1a. Competitiveness	1b. Cohesion	2. Natural resources	3a. Freedom, security, justice	3b. Citizenship	5. Administration	Pre-accession & compensation	
BE	0.26 %	0.11 %	0.24 %	0.01 %	0.02 %	1.12 %	0.00 %	1.76 %
BG	0.14 %	0.66 %	1.25 %	0.00 %	0.01 %	0.03 %	0.79 %	2.89 %
CZ	0.05 %	1.21 %	0.47 %	0.00 %	0.01 %	0.01 %	0.00 %	1.77 %
DK	0.07 %	0.04 %	0.52 %	0.00 %	0.00 %	0.02 %	0.00 %	0.66 %
DE	0.05 %	0.12 %	0.26 %	0.00 %	0.00 %	0.01 %	0.00 %	0.44 %
EE	0.10 %	1.59 %	0.65 %	0.02 %	0.03 %	0.05 %	0.02 %	2.46 %
IE	0.06 %	0.14 %	1.07 %	0.00 %	0.00 %	0.03 %	0.00 %	1.30 %
EL	0.09 %	2.01 %	1.47 %	0.01 %	0.04 %	0.01 %	0.00 %	3.64 %
ES	0.06 %	0.40 %	0.66 %	0.00 %	0.00 %	0.01 %	0.00 %	1.13 %
FR	0.05 %	0.12 %	0.51 %	0.00 %	0.00 %	0.02 %	0.00 %	0.70 %
IT	0.05 %	0.24 %	0.35 %	0.00 %	0.01 %	0.02 %	0.00 %	0.67 %
CY	0.09 %	0.30 %	0.35 %	0.02 %	0.03 %	0.04 %	0.00 %	0.83 %
LV	0.07 %	1.69 %	0.84 %	0.01 %	0.03 %	0.03 %	0.02 %	2.70 %
LT	0.58 %	2.01 %	0.81 %	0.05 %	0.04 %	0.03 %	0.11 %	3.62 %
LU	0.40 %	0.19 %	0.18 %	0.00 %	0.03 %	4.06 %	0.00 %	4.87 %
HU	0.08 %	1.23 %	0.70 %	0.01 %	0.02 %	0.02 %	0.02 %	2.07 %
MT	0.14 %	0.80 %	0.22 %	0.18 %	0.13 %	0.14 %	0.00 %	1.60 %
NL	0.08 %	0.11 %	0.16 %	0.01 %	0.00 %	0.01 %	0.00 %	0.38 %
AT	0.09 %	0.08 %	0.44 %	0.01 %	0.00 %	0.02 %	0.00 %	0.64 %
PL	0.04 %	1.32 %	0.76 %	0.01 %	0.01 %	0.01 %	0.04 %	2.19 %
PT	0.08 %	1.61 %	0.86 %	0.01 %	0.01 %	0.02 %	0.00 %	2.58 %
RO	0.03 %	0.49 %	0.81 %	0.00 %	0.01 %	0.01 %	0.68 %	2.03 %
SI	0.12 %	0.65 %	0.39 %	0.02 %	0.04 %	0.02 %	0.01 %	1.26 %
SK	0.07 %	1.28 %	0.56 %	0.00 %	0.01 %	0.01 %	0.02 %	1.96 %
FI	0.13 %	0.12 %	0.45 %	0.00 %	0.00 %	0.01 %	0.00 %	0.71 %
SE	0.08 %	0.05 %	0.29 %	0.00 %	0.01 %	0.01 %	0.00 %	0.44 %
UK	0.06 %	0.11 %	0.21 %	0.00 %	0.01 %	0.01 %	0.00 %	0.39 %
EU-27	0.07 %	0.29 %	0.42 %	0.00 %	0.01 %	0.05 %	0.01 %	0.84 %
Non-EU	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.04 %	0.05 %
Other	0.01 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.01 %	0.02 %
Earmarked	0.00 %	0.00 %	0.02 %	0.00 %	0.00 %	0.00 %	0.00 %	0.03 %
Total	0.08 %	0.29 %	0.44 %	0.00 %	0.01 %	0.06 %	0.06 %	0.94 %





SECTION II

REVENUE

EU budget revenue in 2008

EU BUDGET REVENUE IN 2008

The budget of the European Union is financed by own resources and other revenue. In 2008, own resources amounted to EUR 111 169.1 million and other revenue to EUR 10 066.6 million (of which EUR 1 528.8 million corresponded to the surplus carried over from the previous year).

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

OWN RESOURCES

The basic rules regarding the system of own resources are laid down in a Council decision adopted by unanimity in the Council and ratified by all Member States. Previous Council Decision 2000/597/EC (ORD 2000) was replaced by Council Decision 2007/436/EC (ORD 2007). ORD 2007 entered into force on 1 March 2009 with retroactive effect back to 1 January 2007 (own resources payments for 2008 were thus made pursuant to ORD 2000, see hereafter, but the retroactive effect for 2008 of ORD 2007 is also presented for information, although it was not budgeted in 2008 but in 2009). Own resources can be defined as revenue accruing automatically to the EU in order to finance its budget without the need for any subsequent decision by national authorities. The overall amount of own resources needed to finance the budget is determined by total expenditure less other revenue. The total amount of own resources cannot exceed 1.24 % of EU gross national income (GNI).

Own resources can be divided into the following categories:

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

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

Furthermore, some Member States may choose not to participate in certain justice and home affairs (JHA) policies. Corresponding adjustments are introduced to own re-

sources payments (since 2003 for Denmark and since 2006 for Ireland and the United Kingdom).

TRADITIONAL OWN RESOURCES (I.E. CUSTOMS DUTIES, AGRICULTURAL DUTIES AND SUGAR LEVIES)

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

Following the implementation into EU law of the Uruguay Round agreements on multilateral trade, there is no longer any material difference between agricultural duties and customs duties under ORD 2007. Customs duties are levied on imports of agricultural and non-agricultural products from third countries, at rates based on the Common Customs Tariff. In 2008, this resource corresponded to 14 % (EUR 16 575.0 million) of total revenue.

Sugar levies are paid by sugar producers to finance the export refunds for sugar. Revenue from this resource amounted to 0.6 % (EUR 707.9 million) of total revenue in 2008.

THE VAT OWN RESOURCE

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

In 2008, the 50 % 'capping' was applied to 13 Member States (Bulgaria, the Czech Republic, Estonia, Ireland, Greece, Spain, Cyprus, Latvia, Luxembourg, Malta, Poland, Portugal and Slovenia).

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

In 2008, under ORD 2000, the rate was 0.3122 % (rounded) and the total amount of the VAT own resource (including balances for previous years) levied reached EUR 19 007.7 million or 16 % of total revenue.

Section II: Revenue by Member State

THE GNI OWN RESOURCE

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

The rate is fixed during the budgetary procedure. The amount of the GNI own resource needed depends on the difference between total expenditure and the sum of all other revenue. In 2008, under ORD 2000, the rate of call of GNI amounted to 0.6389 % (rounded figure) and the total amount of the GNI resource (including balances for previous years) levied reached EUR 74 477.3 million or 61 % of total revenue.

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

THE UK CORRECTION

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

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

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

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

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

The total amount of the UK correction paid in 2008, pursuant to ORD 2000, amounted to EUR 6 252.0 million.

OTHER REVENUE

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

In 2008, other revenue amounted to EUR 10 066.6 million, of which EUR 1 528.8 million corresponded to the surplus carried over from the year 2007.

Section II: Revenue by Member State

National contribution by Member State and traditional own resources collected on behalf of the EU in 2008 (million EUR)

	VAT own resource	GNI own resource	UK correction	TOTAL national contribution		Traditional own resources (TOR), net (75 %)		TOTAL own resources		p.m. Retroactive effect of ORD 2007 for 2008	
	(1)	(2) (*)	(3) (**)	(4) = (1) + (2) + (3)	%	% GNI	(5)	(6) = (4) + (5)	%		% GNI
BE	465.9	2 041.5	303.4	2 810.8	3.0%	0.81%	1 820.2	4 631.0	4.2%	1.34%	112.6
BG	52.5	196.2	28.6	277.4	0.3%	0.83%	86.3	363.7	0.3%	1.08%	10.4
CZ	221.4	843.9	123.7	1 189.1	1.3%	0.86%	206.9	1 396.0	1.3%	1.01%	42.0
DK	322.3	1 420.6	214.7	1 957.6	2.1%	0.82%	343.6	2 301.2	2.1%	0.97%	78.3
DE	3 336.3	15 139.9	402.1	18 878.3	20.1%	0.75%	3 337.0	22 215.3	20.0%	0.88%	-894.6
EE	23.7	89.0	14.7	127.3	0.1%	0.85%	33.9	161.2	0.1%	1.08%	5.1
IE	260.1	974.4	141.0	1 375.5	1.5%	0.87%	201.1	1 576.6	1.4%	1.00%	51.1
EL	394.5	1 482.0	220.8	2 097.3	2.2%	0.90%	230.6	2 327.9	2.1%	0.99%	75.0
ES	1 655.0	6 189.7	931.7	8 776.4	9.3%	0.82%	1 189.7	9 966.1	9.0%	0.93%	336.0
FR	2 991.6	11 742.3	1 722.6	16 456.5	17.5%	0.84%	1 568.5	18 025.1	16.2%	0.92%	621.9
IT	2 907.1	9 186.1	1 402.6	13 495.9	14.4%	0.87%	1 648.6	15 144.5	13.6%	0.98%	510.3
CY	25.5	95.2	14.2	134.8	0.1%	0.86%	45.0	179.9	0.2%	1.14%	5.1
LV	35.3	131.9	19.3	186.5	0.2%	0.82%	29.1	215.6	0.2%	0.95%	7.1
LT	53.1	190.3	25.8	269.2	0.3%	0.86%	60.0	329.2	0.3%	1.05%	9.8
LU	44.8	172.0	27.8	244.6	0.3%	0.84%	14.8	259.4	0.2%	0.90%	9.3
HU	152.8	591.7	89.3	833.7	0.9%	0.86%	113.3	947.1	0.9%	0.98%	31.3
MT	9.0	33.6	4.9	47.5	0.1%	0.87%	12.6	60.1	0.1%	1.10%	1.7
NL	910.6	3 643.4	81.9	4 635.9	4.9%	0.79%	2 032.8	6 668.7	6.0%	1.13%	-1 074.7
AT	389.4	1 567.5	36.0	1 992.8	2.1%	0.72%	201.6	2 194.4	2.0%	0.79%	-14.3
PL	562.9	2 157.8	301.2	3 021.9	3.2%	0.87%	450.6	3 472.5	3.1%	1.00%	106.3
PT	251.5	940.1	140.2	1 331.7	1.4%	0.83%	134.0	1 465.7	1.3%	0.92%	50.5
RO	168.5	741.1	108.1	1 017.7	1.1%	0.78%	199.9	1 217.6	1.1%	0.93%	41.1
SI	60.6	226.5	31.4	318.5	0.3%	0.88%	89.9	408.5	0.4%	1.13%	11.1
SK	72.8	360.7	49.8	483.2	0.5%	0.76%	111.7	594.9	0.5%	0.94%	18.9
FI	246.1	1 126.8	170.4	1 543.3	1.6%	0.83%	166.7	1 710.0	1.5%	0.92%	61.8
SE	453.8	2 269.0	45.9	2 768.7	2.9%	0.82%	454.3	3 223.1	2.9%	0.96%	-355.0
UK	2 940.5	10 925.2	-6 252.0	7 613.8	8.1%	0.41%	2 500.1	10 113.9	9.1%	0.55%	141.8
EU-27	19 007.7	74 478.5	400.0	93 886.2	100 %	0.75 %	17 282.9	111 169.1	100 %	0.89 %	0.0
							Surplus from previous year	1 528.8			
							Surplus external aid and guarantee fund	125.8			
							Other revenue	8 412.0			
							Total revenue	121 235.7			

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

(**) Total UK correction payments are not equal to zero on account of exchange rate differences.

Section II: Revenue by Member State

Figure 1 — EU revenue 2008

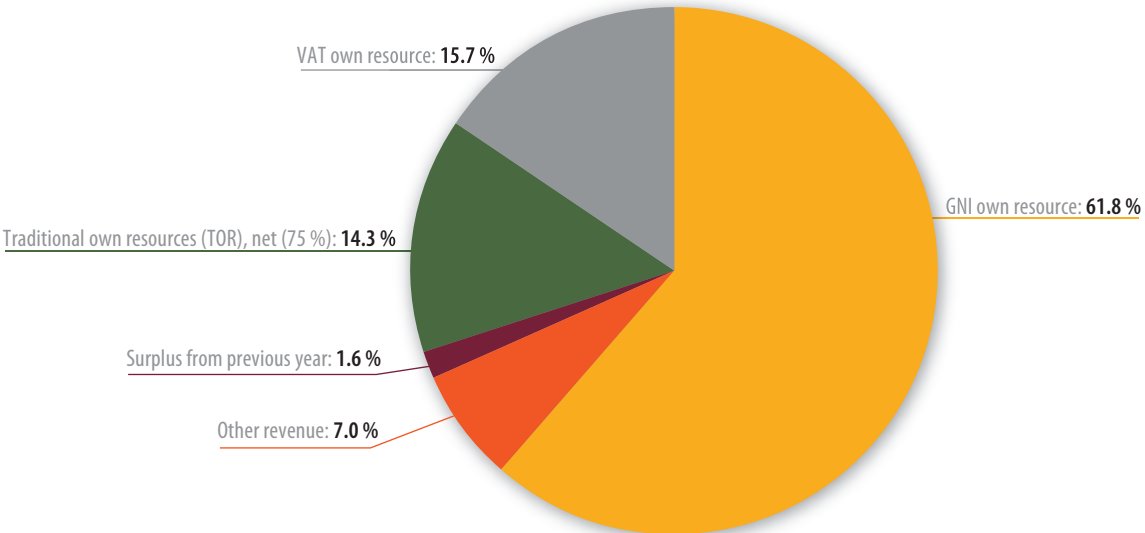
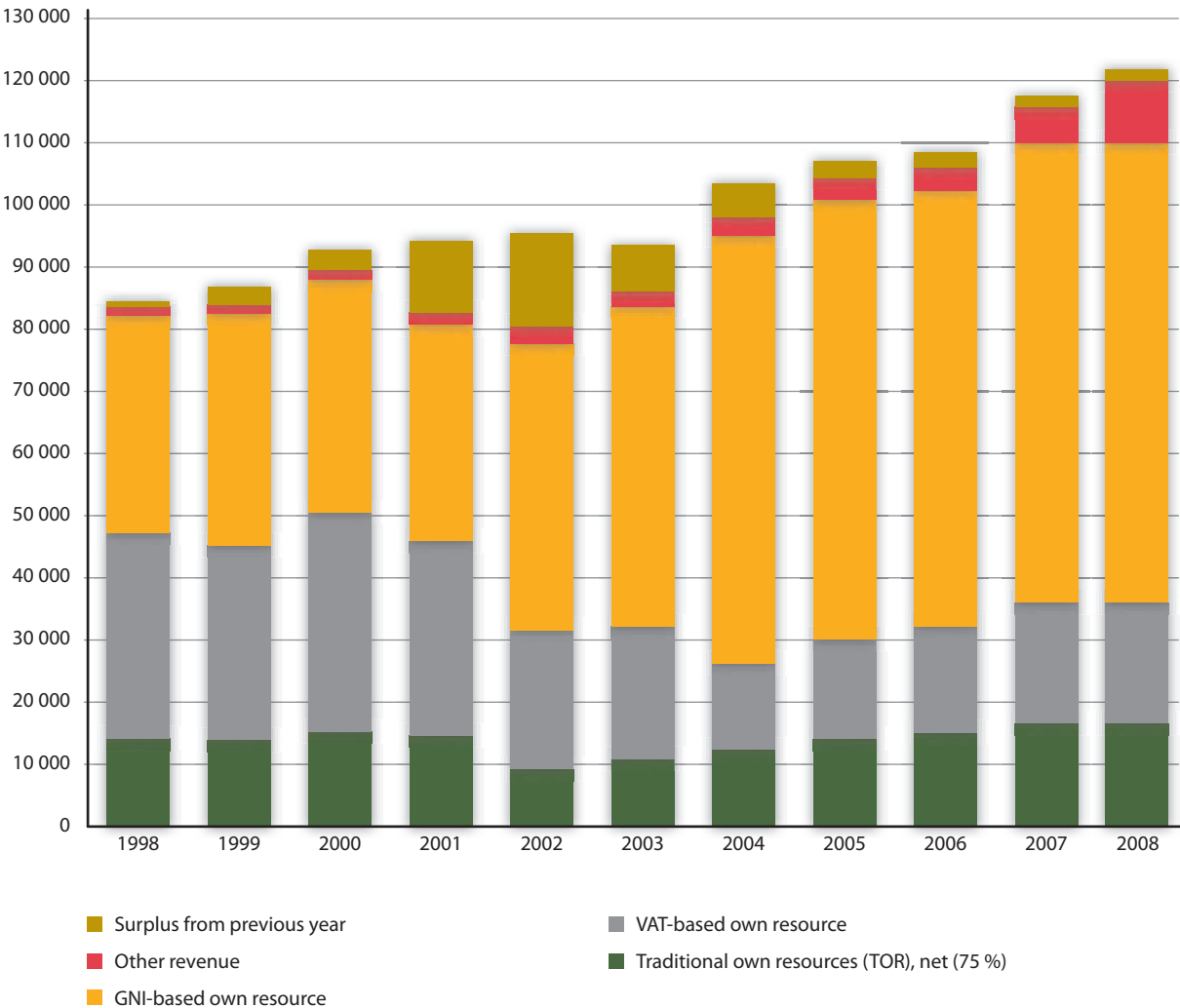


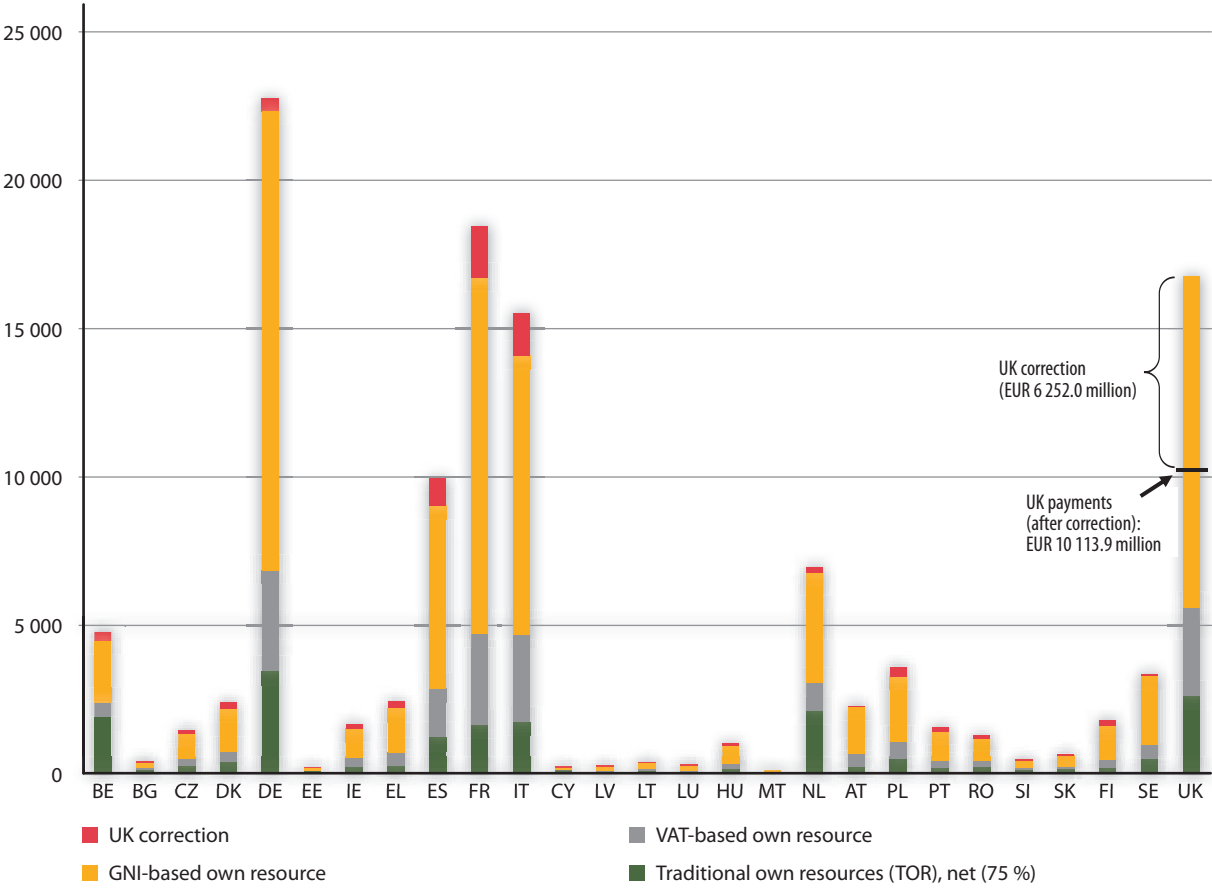
Figure 2 — EU revenue 1998–2008

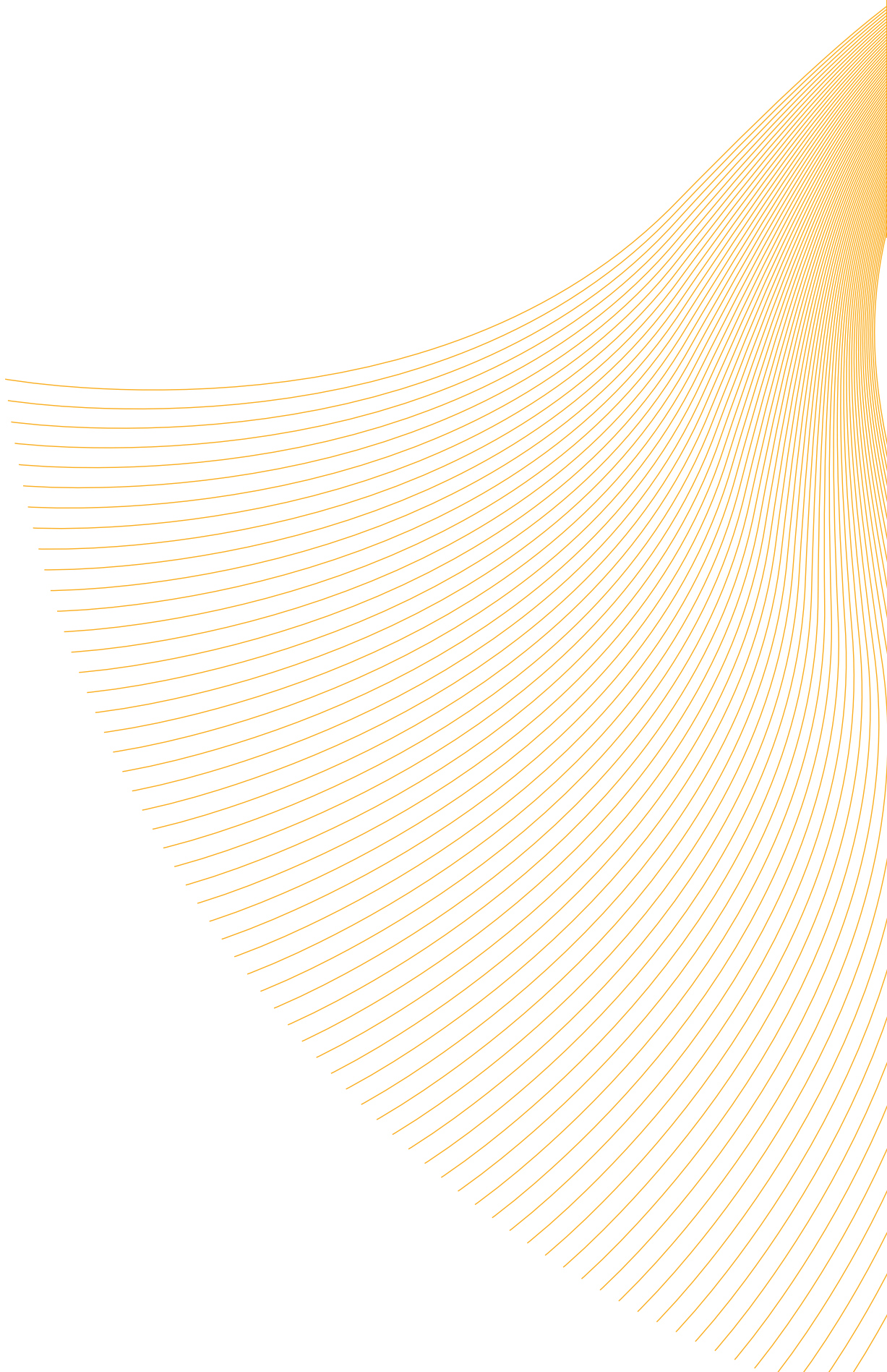
(million EUR)



Section II: Revenue by Member State

Figure 3 — National contribution per Member State and TOR collected on behalf of the EU in 2008 (million EUR)





SECTION III IMPLEMENTATION OF THE BUDGET

2008 BUDGET EXECUTION CONFIRMS THE POSITIVE TREND

Budget implementation remained strong in 2008, confirming that the switch to a new multiannual financial framework (MAFF) in 2007 was well managed. The comparison between the results of the current financial framework (2007–13) and those of the previous one (2000–06) confirms this trend.

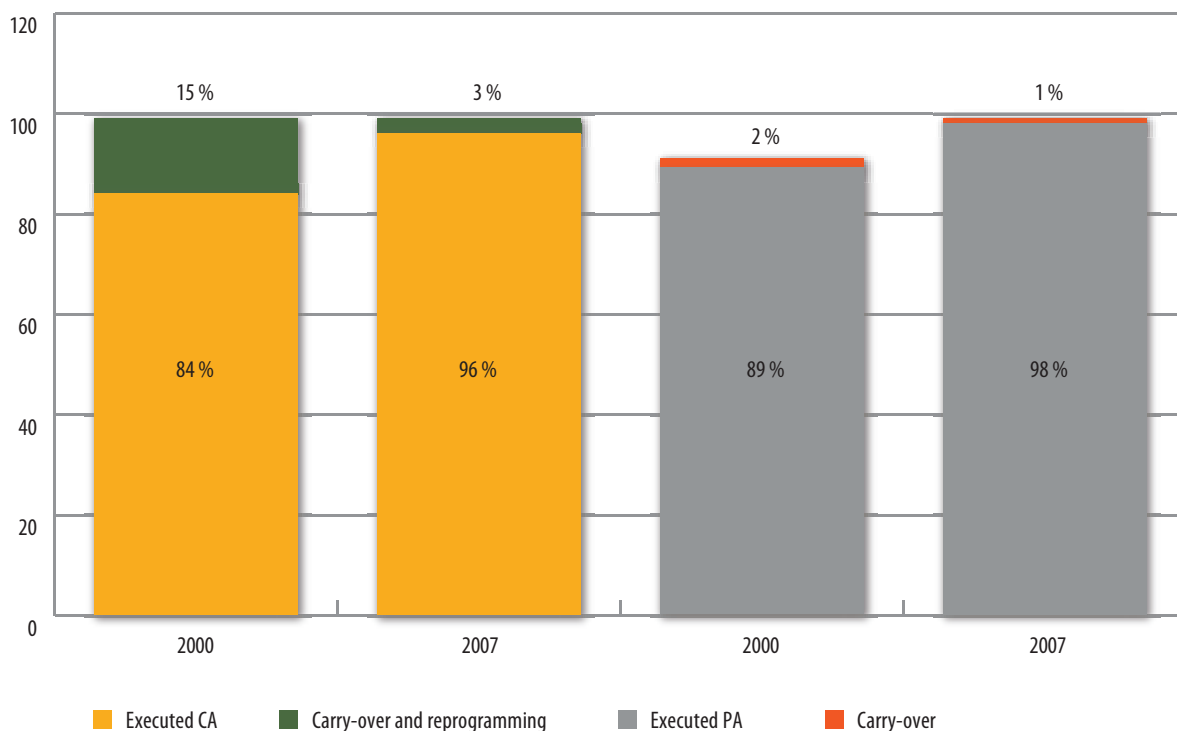
The performance in terms of commitments' implementation was by 2 percentage points higher than in 2001, the second year of the previous financial framework, thus

reaching 99 % ⁽¹⁾. Some EUR 0.4 billion of unused commitment appropriations lapsed in 2008, thus confirming a positive trend if compared with the 0.5 and 0.6 billion lapsing in 2007 and 2006 respectively ⁽²⁾.

The execution rate of payments grew by 14 percentage points on 2001, thus reaching 98 % after carry-over in 2008. The level of payments lapsing at the end of the year dropped from 16 % of the agreed budget in 2001 to 2 % in 2008.

Budget implementation performance

First year of the current (2007–13) and of the previous (2000–06) financial framework



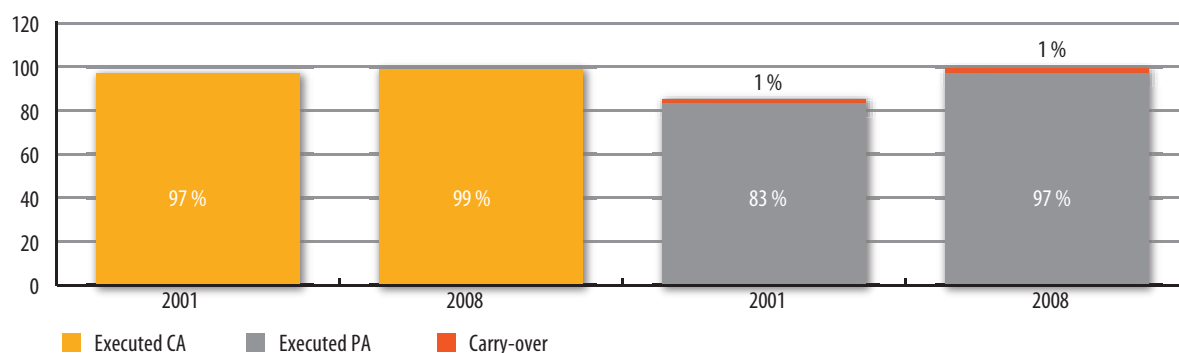
⁽¹⁾ Carry-overs of commitment appropriations amounting to EUR 0.08 billion and EUR 0.38 billion in 2001 and 2008 respectively could not be made visible on the chart.

⁽²⁾ The figures on lapsing commitments are from the 'Report on budgetary and financial management — Financial year 2008', p. 23.

Section III: Implementation of the budget

Budget implementation performance

Second year of the current (2007–13) and of the previous (2000–06) financial framework



BUDGET OUT-TURN

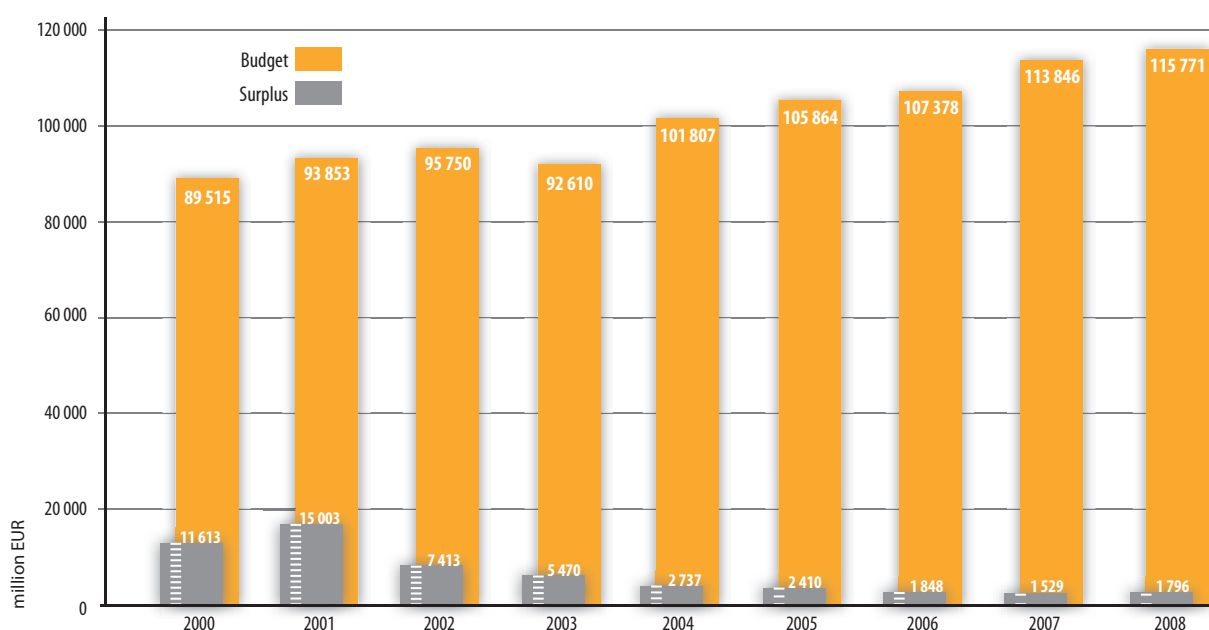
In general terms, the budget out-turn is the difference between all revenue and expenditure, the positive difference being a surplus. Thanks to active budget management on the part of the Commission, the end-of-year surplus

amounted to EUR 1 796 million. The out-turn, as shown below, has thus fallen by 88 % if compared with 2001, the second year of the 2000–06 financial framework.

2008 BUDGET EXECUTION CONFIRMS THE POSITIVE TREND ⁽³⁾

Revenue for the financial year	116 300
Payments against appropriations for the financial year	- 112 075
Payment appropriations carried over to year $n + 1$	- 2 119
Cancellation of unused payment appropriations carried over from the previous year	187
Exchange differences for the year	- 497
Budget surplus for the year	1 796

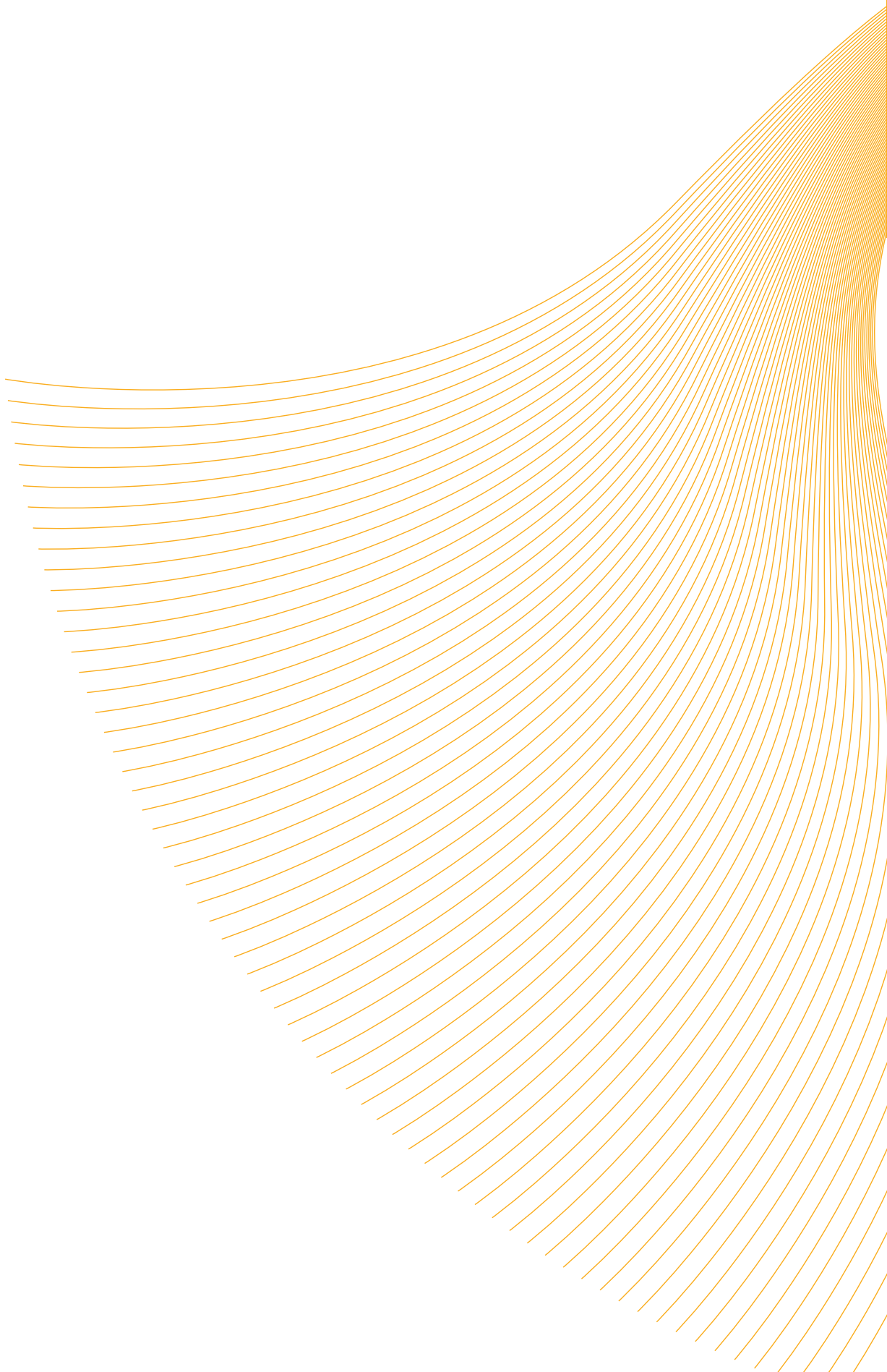
TREND OF BUDGET SURPLUS FROM 2000 TO 2008



⁽³⁾ Following the methodology of Section I 1.1 (p. 14), earmarked revenue is excluded. For a general overview on the calculation of the budget out-turn, see Article 15 of the regulation on own resources (Regulation (EC) No 1150/2000).

The background features a central crosshair that divides the page into four quadrants. The top-left and bottom-right quadrants are filled with a light orange color, while the top-right and bottom-left quadrants are filled with a grey color. Overlaid on this are several sets of thin, curved lines that create a sense of motion and depth. One set of lines is orange and curves from the top-left towards the center. Another set is grey and curves from the top-right towards the center. A third set is white and curves from the bottom-left towards the center. The word "ANNEXES" is printed in white, uppercase letters in the top-right quadrant, centered horizontally relative to the crosshair.

ANNEXES



ANNEX I Financial framework

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

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

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

STRUCTURE

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

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

TECHNICAL ADJUSTMENT

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

In the 2007–13 financial framework, calculations in constant prices were made using a fixed rate of 2 % per year as a deflator, so that amounts in current prices could be deducted automatically. Consequently, technical adjustments now no longer amend prices, but only amounts expressed in percentage of EU GNI. The last technical adjustment was made for 2010, in April 2009 (see Table 2).

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

REVISION AND ADJUSTMENT

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

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

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

⁽¹⁾ Decision No 2008/29/EC of the European Parliament and of the Council of 18 December 2007.

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

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

FINANCIAL FRAMEWORK (2000–06) ADJUSTED FOR 2006

(EUR million — current prices)

Commitment appropriations	2000	2001	2002	2003	2004	2005	2006	Total 2000–06
1. Agriculture	41 738	44 530	46 587	47 378	49 305	51 439	52 618	333 595
1a. Common agricultural policy	37 352	40 035	41 992	42 680	42 769	44 598	45 502	294 928
1b. Rural development	4 386	4 495	4 595	4 698	6 536	6 841	7 116	38 667
2. Structural actions	32 678	32 720	33 638	33 968	41 035	42 441	44 617	261 097
Structural Funds	30 019	30 005	30 849	31 129	35 353	37 247	38 523	233 125
Cohesion Fund	2 659	2 715	2 789	2 839	5 682	5 194	6 094	27 972
3. Internal policies	6 031	6 272	6 558	6 796	8 722	9 012	9 385	52 776
4. External actions	4 627	4 735	4 873	4 972	5 082	5 119	5 269	34 677
5. Administration (1)	4 638	4 776	5 012	5 211	5 983	6 185	6 528	38 333
6. Reserves	906	916	676	434	442	446	458	4 278
Monetary reserve	500	500	250	0	0	0	0	1 250
Emergency aid reserve	203	208	213	217	221	223	229	1 514
Guarantee reserve	203	208	213	217	221	223	229	1 514
7. Pre-accession aid	3 174	3 240	3 328	3 386	3 455	3 472	3 566	23 621
8. Compensation					1 410	1 305	1 074	3 789

Total commitments appropriations	93 792	97 189	100 672	102 145	115 434	119 419	123 515	752 166
Total payments appropriations	91 322	94 730	100 078	102 767	111 380	114 060	119 112	733 449
in % of GNI	1.07 %	1.07 %	1.09 %	1.11 %	1.09 %	1.08 %	1.08 %	1.08 %
Margin	0.17 %	0.17 %	0.15 %	0.13 %	0.15 %	0.16 %	0.16 %	0.16 %
Own resources ceiling	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %

(1) The expenditure on pensions included under the ceiling for this heading is calculated net of staff contributions to the pension scheme, up to a maximum of EUR 1 100 million at 1999 prices for the period 2000–06.

FINANCIAL FRAMEWORK (2007–13) REVISED FOR THE EUROPEAN ECONOMIC RECOVERY PLAN

(EUR million — current prices)

Commitment appropriations	2007	2008	2009	2010	2011	2012	2013	Total 2007–13
1. Sustainable growth	53 979	57 653	61 700	61 782	63 638	66 628	69 621	435 001
1a. Competitiveness for growth and employment	8 918	10 386	13 272	12 388	12 987	14 203	15 433	87 587
1b. Cohesion for growth and employment	45 061	47 267	48 428	49 394	50 651	52 425	54 188	347 414
2. Preservation and management of natural resources	55 143	59 193	57 639	60 113	60 338	60 810	61 289	414 525
of which: market-related expenditure and direct payments	45 759	46 217	46 679	47 146	47 617	48 093	48 574	330 085
3. Citizenship, freedom, security and justice	1 273	1 362	1 523	1 693	1 889	2 105	2 376	12 221
3a. Freedom, security and justice	637	747	872	1 025	1 206	1 406	1 661	7 554
3b. Citizenship	636	615	651	668	683	699	715	4 667
4. EU as a global player	6 578	7 002	7 440	7 893	8 430	8 997	9 595	55 935
5. Administration (1)	7 039	7 380	7 699	8 008	8 334	8 670	9 095	56 225
6. Compensation	445	207	210					862

Total commitment appropriations	124 457	132 797	136 211	139 489	142 629	147 210	151 976	974 769
in % of GNI	1.02 %	1.08 %	1.15 %	1.15 %	1.13 %	1.12 %	1.11 %	1.11 %

Total payment appropriations	122 190	129 681	121 934	134 155	133 882	140 769	142 683	925 294
in % of GNI	1.00 %	1.05 %	1.03 %	1.10 %	1.06 %	1.07 %	1.04 %	1.05 %
Margin	0.24 %	0.19 %	0.21 %	0.14 %	0.18 %	0.17 %	0.20 %	0.19 %
Own resources ceiling as a percentage of GNI	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %

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

ANNEX 2

Expenditure 1958–2008 by heading

COMMUNITY EXPENDITURE 1958–2008

Heading	EU-6															
	1958		1959		1960		1961		1962		1963		1964		1965	
	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%
General budget																
EAGGF Guarantee Section															28.7	8.5%
Structural Funds, of which:																
— EAGGF Guidance Section															4.6	1.4%
— ERDF																
— ESF																
Research																
External action																
Administration	7.3	9.0%	18.1	37.4%	21.2	36.2%	25.4	32.8%	30.2	17.6%	35.2	16.6%	39.6	15.3%	43.3	12.8%
Other																
Total payments	7.3	9.0%	18.1	37.4%	21.2	36.2%	34.0	43.9%	41.5	24.1%	39.8	18.7%	46.8	18.0%	76.6	22.6%
In % of Member State general government expenditure					0.1%			0.1%		0.2%		0.2%		0.3%		0.3%
In % of Community GNI					0.0%			0.0%		0.1%		0.1%		0.1%		0.1%
EDF					3.4	5.8%	15.8	20.4%	53.3	31.0%	65.3	30.7%	83.4	32.2%	106.7	31.5%
ECSC	70.3	86.5%	21.8	45.0%	28.2	48.1%	20.8	26.8%	22.3	13.0%	22.6	10.6%	29.1	11.2%	35.7	10.5%
Euratom ⁽¹⁾	3.7	4.6%	8.5	17.6%	5.8	9.9%	6.9	8.9%	54.8	31.9%	84.7	39.9%	100.1	38.6%	120.0	35.4%
Grand total	81.3	100.0%	48.4	100.0%	58.6	100.0%	77.5	100.0%	171.9	100.0%	212.4	100.0%	259.4	100.0%	339.0	100.0%

⁽¹⁾ The Euratom budget was incorporated in the general budget in 1968.

EAGGF European Agricultural Guidance and Guarantee Fund
ERDF European Regional Development Fund
ESF European Social Fund
EDF European Development Fund
ECSC European Coal and Steel Community
Euratom European Atomic Energy Community
FIFG Financial Instrument for Fisheries Guidance
 >>>

Please note that the expenditure is presented here by year of origin of appropriations (accrual-type approach). The actual year of implementation differs in case of carry-over of appropriations.

COMMUNITY EXPENDITURE 1958–2008 (CONTINUED)

(payment appropriations)

Heading	EU-6						EU-9														
	1966		1967		1968		1969		1970		1971		1972		1973		1974		1975		
	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	
General budget																					
EAGGF Guarantee Section	50.7	12.9 %	340.0	45.5 %	1 259.7	77.4 %	1 668.6	80.8 %	3 108.1	86.9 %	1 755.6	72.8 %	2 485.6	75.2 %	3 614.4	76.8 %	3 459.8	68.4 %	4 327.7	70.9 %	
Structural Funds, of which:	22.1	5.6 %	81.1	10.8 %	58.5	3.6 %	70.8	3.4 %	95.4	2.7 %	118.0	4.9 %	136.9	4.1 %	259.1	5.5 %	281.8	5.6 %	375.3	6.2 %	
— EAGGF Guidance Section			34.0	2.1 %	51.3	2.5 %	58.4	1.6 %	61.5	1.6 %	61.5	2.6 %	53.2	1.6 %	10.8	0.2 %	37.8	0.7 %	76.7	1.3 %	
— ERDF																			150.0	2.5 %	
— ESF					24.5	1.5 %	19.5	0.9 %	37.0	1.0 %	56.5	2.3 %	83.7	2.5 %	248.3	5.3 %	244.0	4.8 %	148.6	2.4 %	
Research					73.4	4.5 %	59.2	2.9 %	63.4	1.8 %	64.9	2.7 %	76.3	2.3 %	70.1	1.5 %	110.3	2.2 %	115.9	1.9 %	
External action	0.9	0.2 %	0.8	0.1 %	1.0	0.1 %	1.0	0.0 %	1.4	0.0 %	0.4	0.0 %	71.8	2.2 %	63.3	1.3 %	358.5	7.1 %	250.9	4.1 %	
Administration	50.9	12.9 %	53.7	7.2 %	94.7	5.8 %	104.3	5.0 %	115.3	3.2 %	137.8	5.7 %	173.6	5.3 %	245.3	5.2 %	306.2	6.1 %	364.0	6.0 %	
Other	0.6		0.5	0.1 %	0.6	0.0 %	0.9	0.0 %	1.6	0.0 %	130.4	5.4 %	178.1	5.4 %	253.0	5.4 %	309.8	6.1 %	383.1	6.3 %	
Total payments	125.2	31.8 %	476.1	63.7 %	1 487.9	91.5 %	1 904.8	92.2 %	3 385.2	94.7 %	2 207.1	91.5 %	3 122.3	94.5 %	4 505.2	95.8 %	4 826.4	95.5 %	5 816.9	95.3 %	
In % of Member State general government expenditure		0.3 %		0.6 %		1.1 %		1.3 %		2.0 %		1.2 %		1.4 %		1.3 %		1.2 %		1.2 %	
In % of Community GNI		0.1 %		0.2 %		0.4 %		0.5 %		0.7 %		0.4 %		0.5 %		0.5 %		0.5 %		0.5 %	
EDF	108.3	27.5 %	104.6	14.0 %	106.5	6.5 %	115.0	5.6 %	145.6	4.1 %	154.4	6.4 %	131.5	4.0 %	157.8	3.4 %	172.0	3.4 %	208.5	3.4 %	
ECSC	31.0	7.9 %	37.7	5.0 %	32.4	2.0 %	45.7	2.2 %	45.6	1.3 %	49.8	2.1 %	51.0	1.5 %	40.5	0.9 %	58.0	1.1 %	76.0	1.2 %	
Euratom (1)	129.2	32.8 %	129.5	17.3 %																	
Grand total	393.7	100.0 %	747.9	100.0 %	1 626.8	100.0 %	2 065.0	100.0 %	3 516.4	100.0 %	2 411.3	100.0 %	3 304.8	100.0 %	4 703.5	100.0 %	5 056.4	100.0 %	6 101.4	100.0 %	

(1) The Euratom budget was incorporated in the general budget in 1968.

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COMMUNITY EXPENDITURE 1958–2008 (CONTINUED)

(payment appropriations)

Heading	EU-9						EU-10														
	1976		1977		1978		1979		1980		1981		1982		1983		1984		1985		
	million UA	%	million UA	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	
General budget																					
EAGGF Guarantee Section	5 636.7	71.4 %	6 587.1	72.6 %	8 679.3	69.4 %	10 387.1	70.3 %	11 291.9	68.6 %	11 063.7	59.7 %	12 259.8	57.6 %	15 785.8	62.1 %	18 330.4	65.4 %	19 727.8	68.4 %	
Structural Funds, of which:	623.8	7.9 %	685.5	7.6 %	1 388.7	11.1 %	1 515.5	10.3 %	1 808.5	11.0 %	3 566.8	19.2 %	4 570.1	21.5 %	4 081.3	16.0 %	3 220.0	11.5 %	3 702.9	12.8 %	
— EAGGF Guidance Section	112.1	1.4 %	113.0	1.2 %	325.6	2.6 %	286.5	1.9 %	314.6	1.9 %	539.9	2.9 %	650.8	3.1 %	575.3	2.3 %	595.6	2.1 %	685.5	2.4 %	
— ERDF	300.0	3.8 %	400.0	4.4 %	525.0	4.2 %	699.0	4.7 %	793.4	4.8 %	2 406.5	13.0 %	2 905.4	13.6 %	2 306.6	9.1 %	1 412.5	5.0 %	1 610.0	5.6 %	
— ESF	211.7	2.7 %	172.5	1.9 %	538.1	4.3 %	530.0	3.6 %	700.5	4.3 %	620.4	3.3 %	1 013.9	4.8 %	1 199.4	4.7 %	1 211.9	4.3 %	1 407.4	4.9 %	
Research	127.2	1.6 %	180.8	2.0 %	266.9	2.1 %	267.6	1.8 %	364.2	2.2 %	311.6	1.7 %	437.3	2.1 %	1 345.5	5.3 %	1 660.0	5.9 %	677.9	2.4 %	
External action	202.8	2.6 %	194.1	2.1 %	313.2	2.5 %	443.7	3.0 %	603.9	3.7 %	738.4	4.0 %	891.2	4.2 %	901.3	3.5 %	996.5	3.6 %	963.8	3.3 %	
Administration	430.7	5.5 %	501.6	5.5 %	686.6	5.5 %	775.6	5.2 %	829.9	5.0 %	941.8	5.1 %	1 048.2	4.9 %	1 108.2	4.4 %	1 212.9	4.3 %	1 304.8	4.5 %	
Other	541.6	6.9 %	586.8	6.5 %	707.1	5.7 %	831.2	5.6 %	958.9	5.8 %	1 103.7	6.0 %	1 263.0	5.9 %	1 283.9	5.0 %	1 681.6	5.9 %	1 490.1	5.2 %	
Total payments	7 562.8	95.8 %	8 735.9	96.3 %	12 041.8	96.3 %	14 220.7	96.3 %	15 857.3	96.4 %	17 726.0	95.7 %	20 469.6	96.1 %	24 506.0	96.4 %	27 081.4	96.6 %	27 867.3	96.7 %	
In % of Member State general government expenditure	1.3 %		1.4 %		1.7 %		1.8 %		1.7 %		1.6 %		1.7 %		1.9 %		1.9 %		1.8 %		
In % of Community GNI	0.6 %		0.6 %		0.8 %		0.8 %		0.8 %		0.8 %		0.9 %		0.9 %		1.0 %		0.9 %		
EDF	248.6	3.1 %	244.7	2.7 %	401.0	3.2 %	465.3	3.1 %	481.9	2.9 %	663.7	3.6 %	647.2	3.0 %	718.8	2.8 %	703.0	2.5 %	698.0	2.4 %	
ECSC	84.2	1.1 %	95.5	1.1 %	67.3	0.5 %	87.5	0.6 %	115.6	0.7 %	139.7	0.8 %	184.0	0.9 %	207.7	0.8 %	255.2	0.9 %	267.9	0.9 %	
Grand total	7 895.6	100.0 %	9 076.1	100.0 %	12 510.1	100.0 %	14 773.5	100.0 %	16 454.8	100.0 %	18 529.4	100.0 %	21 300.8	100.0 %	25 432.5	100.0 %	28 039.6	100.0 %	28 833.2	100.0 %	

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COMMUNITY EXPENDITURE 1958–2008 (CONTINUED)

(payment appropriations)

Heading	Delors I Package (1988–92)						Delors II Package (1993–99)											
	EU-12			EU-12 (including former east-German Länder as of 1991)			EU-12			EU-12 (including former east-German Länder as of 1991)								
	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997						
million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%					
General budget																		
EAGGF Guarantee Section	22 118.1	61.7%	22 950.1	63.3%	26 395.2	62.1%	24 401.4	57.7%	25 604.6	56.1%	31 103.2	56.5%	31 254.5	51.4%	34 935.8	52.4%	32 952.8	53.6%
Structural Funds, of which:	5 664.7	15.8%	5 859.6	16.2%	6 419.3	15.1%	7 945.1	18.8%	9 591.4	21.0%	13 971.0	25.4%	18 378.3	30.2%	20 478.5	30.7%	15 872.1	25.8%
— EAGGF Guidance Section	771.2	2.2%	789.5	2.2%	1 140.9	2.7%	1 349.0	3.2%	1 825.3	4.0%	2 085.4	3.8%	2 857.9	4.7%	2 914.2	4.4%	2 476.5	4.0%
— ERDF	2 456.7	6.9%	2 560.1	7.1%	2 979.8	7.0%	3 920.0	9.3%	4 554.1	10.0%	6 306.8	11.5%	8 564.8	14.1%	9 545.6	14.3%	6 331.2	10.3%
— ESF	2 436.8	6.8%	2 510.0	6.9%	2 298.6	5.4%	2 676.1	6.3%	3 212.0	7.0%	4 030.0	7.3%	4 321.1	7.1%	5 382.6	8.1%	4 315.4	7.0%
— Cohesion Fund																		
— FIFG																		
Research	775.4	2.2%	964.4	2.7%	1 129.5	2.7%	1 517.5	3.6%	1 790.3	3.9%	1 706.3	3.1%	1 903.2	3.1%	2 232.5	3.3%	2 480.8	4.0%
External action	1 057.3	3.0%	809.2	2.2%	768.1	1.8%	1 044.3	2.5%	1 430.6	3.1%	2 209.6	4.0%	2 140.6	3.5%	2 857.5	4.3%	3 055.2	5.0%
Administration	1 533.9	4.3%	1 696.9	4.7%	1 906.1	4.5%	2 069.8	4.9%	2 332.9	5.1%	2 618.7	4.8%	2 877.6	4.7%	3 319.1	5.0%	3 541.7	5.8%
Other	3 526.0	9.8%	2 807.8	7.7%	4 403.6	10.4%	3 779.0	8.9%	3 313.1	7.3%	1 901.8	3.5%	1 935.9	3.2%	960.1	1.4%	1 370.5	2.2%
Total payments	34 675.4	96.8%	35 088.0	96.8%	41 021.7	96.5%	40 757.1	96.4%	44 062.9	96.6%	53 510.6	97.3%	58 490.2	96.1%	64 783.4	97.1%	59 273.1	96.4%
In % of Member State general government expenditure		2.0%		2.0%		2.2%		2.0%		2.0%		2.1%		2.2%		2.3%		2.1%
In % of Community GNI		1.0%		1.0%		1.0%		1.0%		1.0%		1.1%		1.1%		1.2%		1.1%
EDF	846.7	2.4%	837.9	2.3%	1 196.3	2.8%	1 297.1	3.1%	1 256.5	2.8%	1 191.3	2.2%	1 941.7	3.2%	1 353.6	2.0%	1 859.9	2.9%
ECSC	298.1	0.8%	308.9	0.9%	277.2	0.7%	229.9	0.5%	288.6	0.6%	314.3	0.6%	412.2	0.7%	596.4	0.9%	424.0	0.7%
Grand total	35 820.2	100.0%	36 234.8	100.0%	42 495.2	100.0%	42 284.1	100.0%	45 608.0	100.0%	55 016.2	100.0%	60 844.1	100.0%	66 733.4	100.0%	61 557.0	100.0%

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COMMUNITY EXPENDITURE 1958–2008 (CONTINUED)
(payment appropriations)

Heading	Delors II Package (1993–99)											
	EU-15						EU-15					
	1995		1996		1997		1998		1999			
	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million EUR	%
General budget												
EAGGF Guarantee Section	34 490.4	50.4%	39 324.2	50.0%	40 423.0	49.6%	39 068.0	47.3%	39 468.6	46.5%		
Structural Funds, of which:	19 223.3	28.1%	24 624.1	31.3%	26 285.1	32.3%	28 624.1	34.7%	30 377.4	35.8%		
— EAGGF Guidance Section	2 530.6	3.7%	3 360.3	4.3%	3 580.0	4.4%	3 521.5	4.3%	3 774.0	4.4%		
— ERDF	8 373.6	12.2%	10 610.3	13.5%	11 521.4	14.1%	11 779.2	14.3%	14 006.5	16.5%		
— ESF	4 546.9	6.6%	6 031.6	7.7%	6 143.4	7.5%	7 602.8	9.2%	7 245.8	8.5%		
— Cohesion Fund	1 699.3	2.5%	1 872.2	2.4%	2 323.0	2.9%	2 336.0	2.9%	2 731.7	3.2%		
— FIFG	248.1	0.4%	421.6	0.5%	486.9	0.6%	407.7	0.5%	571.9	0.7%		
Research	2 477.9	3.6%	2 878.7	3.7%	2 981.6	3.7%	2 968.7	3.6%	2 629.2	3.1%		
External action	3 406.2	5.0%	3 855.0	4.9%	3 822.6	4.7%	4 159.7	5.1%	4 729.5	5.6%		
Administration	3 870.3	5.7%	4 011.1	5.1%	4 195.5	5.1%	4 171.3	5.1%	4 111.4	4.8%		
Other	3 079.3	4.5%	2 339.0	3.0%	2 111.3	2.6%	1 886.4	2.3%	2 175.6	2.6%		
Total payments	66 547.4	97.3%	77 032.2	98.0%	79 819.1	97.9%	80 878.1	98.0%	83 491.6	98.3%		
In % of Member State general government expenditure		2.1%		2.3%		2.3%		2.3%		2.2%		
In % of Community GNI		1.1%		1.2%		1.1%		1.1%		1.1%		
EDF	1 758.1	2.3%	1 508.8	1.7%	1 382.3	1.5%	1 595.4	1.7%	1 352.3	1.5%		
ECSC	297.5	0.4%	255.3	0.3%	459.8	0.6%	184.9	0.2%	184.6	0.2%		
Grand total	68 603.0	100.0%	78 796.3	100.0%	81 661.2	100.0%	82 658.5	100.0%	85 028.5	100.0%		

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COMMUNITY EXPENDITURE 1958–2008 (CONTINUED)

(payment appropriations)

Heading	Agenda 2000 (2000–06)															
	EU-15						EU-25									
	2000	2001	2002	2003	2004	2005	2006	2000	2001	2002	2003	2004	2005	2006		
million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	
General budget																
EAGGF Guarantee Section	40 437.3	49.2%	42 131.2	51.1%	43 178.0	49.2%	44 414.3	48.4%	43 612.0	42.6%	48 346.8	45.4%	49 825.9	45.9%		
Structural Funds, of which:	25 524.3	31.1%	22 618.8	27.4%	25 597.7	29.1%	27 407.1	29.9%	34 498.7	33.7%	32 843.2	30.8%	32 575.2	30.0%		
— EAGGF Guidance Section	1 390.7	1.7%	1 343.1	1.6%	1 553.9	1.8%	2 289.8	2.5%	2 742.9	2.7%	2 943.3	2.8%	3 206.1	3.0%		
— ERDF	2 751.4	3.3%	8 496.7	10.3%	10 199.4	11.6%	13 081.9	14.3%	16 070.1	15.7%	15 512.3	14.6%	14 825.1	13.6%		
— ESF	2 340.0	2.8%	4 222.4	5.1%	6 646.7	7.6%	6 341.0	6.9%	7 160.8	7.0%	8 639.8	8.1%	8 826.4	8.1%		
— Cohesion Fund	1 682.2	2.0%	1 983.4	2.4%	3 148.0	3.6%	2 195.1	2.4%	2 775.9	2.7%	2 095.5	2.0%	3 001.1	2.8%		
— FIGG	335.3	0.4%	201.1	0.2%	317.3	0.4%	494.1	0.5%	517.7	0.5%	472.3	0.4%	475.4	0.4%		
— Completion of earlier programmes	14 638.0	17.8%	4 372.6	5.3%	2 076.0	2.4%	1 860.8	2.0%	2 824.8	2.8%	594.1	0.6%	1 62.2	0.1%		
Research	3 151.2	3.8%	3 141.0	3.8%	3 596.5	4.1%	3 348.0	3.7%	4 135.1	4.0%	4 376.6	4.1%	4 953.0	4.6%		
External action	3 725.8	4.5%	4 242.9	5.1%	4 349.5	5.0%	4 285.2	4.7%	4 532.6	4.4%	4 860.2	4.6%	5 020.7	4.6%		
Administration	4 484.4	5.5%	4 835.8	5.9%	5 048.2	5.7%	5 334.1	5.8%	5 847.7	5.7%	6 109.6	5.7%	6 540.0	6.0%		
Pre-accession	1 164.0	1.4%	1 406.0	1.7%	1 723.5	2.0%	2 239.6	2.4%	4 391.9	4.3%	4 196.5	3.9%	3 308.6	3.0%		
Other (internal policies without research, reserves, etc.)	1 961.9	2.4%	2 182.0	2.6%	2 272.5	2.6%	2 349.1	2.6%	2 916.1	2.8%	3 266.7	3.1%	3 585.3	3.3%		
Total payments	80 448.9	97.9%	80 557.7	97.6%	85 765.7	97.7%	89 377.4	97.4%	99 934.2	97.6%	103 999.6	97.6%	105 808.8	97.4%		
In % of Member State general government expenditure		2.0%		2.0%		2.0%		2.0%		2.1%		2.2%		2.1%		
In % of Community GNI		1.0%		0.9%		1.0%		1.0%		1.0%		1.0%		1.0%		
EDF	1 640.4	1.9%	1 779.5	2.2%	1 922.1	2.2%	2 345.0	2.6%	2 464.2	2.4%	2 544.2	2.4%	2 826.2	2.6%		
ECSC	135.0	0.2%	189.6	0.2%	130.8	0.1%										
Grand total	82 224.3	100.0%	82 526.8	100.0%	87 818.7	100.0%	91 722.4	100.0%	102 398.4	100.0%	106 543.8	100.0%	108 635.0	100.0%		

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COMMUNITY EXPENDITURE 1958–2008 (CONTINUED)

(payment appropriations)

Heading	Expenditure 2000–06 broken down by heading of the MAFF 2007–13 ⁽¹⁾												MAFF			
	EU-15						EU-25						EU-27			
	2000	2001	2002	2003	2004	2005	2006	2007	2008 ⁽²⁾	million EUR	%	million EUR	%			
General budget																
1. Sustainable growth	25 257.2	30.7%	23 989.8	29.1%	27 448.7	31.3%	28 472.1	31.0%	35 661.2	34.8%	34 497.5	32.4%	43 232	37.5%	45 093	38.4%
1a. Competitiveness for growth and employment	4 087.9	5.0%	4 187.8	5.1%	5 033.9	5.7%	4 643.1	5.1%	5 647.9	5.5%	6 134.4	5.8%	6 626	5.7%	9 583	8.2%
1b. Cohesion for growth and employment	21 169.2	25.7%	19 802.0	24.0%	22 414.8	25.5%	23 828.9	26.0%	30 013.4	29.3%	28 363.1	26.6%	36 606	31.8%	35 510	30.3%
2. Preservation and management of natural resources	44 948.9	54.7%	45 135.5	54.7%	45 919.9	52.3%	48 014.7	52.3%	48 285.6	47.2%	52 969.2	49.7%	53 833	46.7%	53 059	45.2%
of which: market-related expenditure and direct payments	40 437.3	49.2%	42 131.2	51.1%	43 178.0	49.2%	44 414.3	48.4%	43 612.0	42.6%	48 346.8	45.4%	41 933	36.4%	41 553	35.4%
3. Citizenship, freedom, security and justice	783.8	1.0%	859.3	1.0%	1 143.3	1.3%	988.6	1.1%	1 174.7	1.1%	1 356.2	1.3%	1 054	0.9%	1 225	1.0%
3a. Freedom, security and justice	219.4	0.3%	244.0	0.3%	333.5	0.4%	282.2	0.3%	378.0	0.4%	459.2	0.4%	263	0.2%	370	0.3%
3b. Citizenship	564.4	0.7%	615.3	0.7%	809.8	0.9%	706.4	0.8%	796.7	0.8%	897.0	0.8%	791	0.7%	855	0.7%
4. The EU as a global player	4 930.3	6.0%	5 686.9	6.9%	6 151.3	7.0%	6 510.1	7.1%	7 489.4	7.3%	7 690.3	7.2%	7 119	6.2%	7 505	6.4%
5. Administration	4 528.7	5.5%	4 886.3	5.9%	5 102.5	5.8%	5 391.9	5.9%	5 913.7	5.8%	6 181.3	5.8%	6 763	5.9%	7 105	6.1%
6. Compensation									1 409.6	1.4%	1 305.0	1.2%	445	0.4%	207	0.2%
Total payments	80 448.9	97.8%	80 557.8	97.6%	85 765.8	97.7%	89 377.4	97.4%	99 934.2	97.6%	103 999.6	97.6%	112 446	97.5%	114 194	97.3%
In % of Member State general government expenditure		2.0%		2.0%		2.0%		2.0%		2.1%		2.2%		2.2%		2.1%
In % of Community GNI		0.9%		0.9%		0.9%		1.0%		1.0%		1.0%		1.0%		1.0%
EDF	1 640.4	1.9%	1 779.5	2.2%	1 922.1	2.2%	2 345.0	2.6%	2 464.2	2.4%	2 544.2	2.4%	2 837.0	2.5%	3 143.0	2.7%
ECSC	135.0	0.2%	189.6	0.2%	130.8	0.1%										
Grand total	82 224.3	100.0%	82 526.8	100.0%	87 818.7	100.0%	91 722.4	100.0%	102 398.4	100.0%	106 543.8	100.0%	115 283.0	100.0%	117 377.0	100.0%

⁽¹⁾ This table provides a distribution of spending over the period 2000–06 based on the headings of the MAFF 2007–13, so as to provide an overview on the evolution of EU policies. Due to the major changes which have occurred during this timeframe the information is only indicative and has no legal value.

⁽²⁾ Expenditure 2008 includes appropriations carried forward to 2009.

ANNEX 3

Revenue 1970–2008 by type of resource

Type of revenue	EU-6				EU-9											
	1970		1972		1974		1975		1976		1977					
	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%	million UA	%				
(1) VAT-based own resource (including balance from previous years)	3 913.4	99.7 %	2 525.6	70.7 %	1 695.3	53.7 %	2 534.3	55.2 %	1 659.4	36.4 %	2 375.7	37.7 %	2 328.6	31.4 %	3 330.8	32.2 %
(4) Other payments from/ to Member States ⁽²⁾	3 913.4	99.7 %	2 525.6	70.7 %	1 695.3	53.7 %	2 534.3	55.2 %	1 659.4	36.4 %	2 375.7	37.7 %	2 328.6	31.4 %	3 330.8	32.2 %
(5) Total national contributions = (1) + (4)	3 913.4	99.7 %	2 525.6	70.7 %	1 695.3	53.7 %	2 534.3	55.2 %	1 659.4	36.4 %	2 375.7	37.7 %	2 328.6	31.4 %	3 330.8	32.2 %
(6) Traditional own resources	---	---	1 021.7	28.6 %	1 431.8	45.3 %	2 022.4	44.1 %	2 856.1	62.7 %	3 632.6	57.7 %	4 844.0	65.2 %	6 738.3	65.2 %
<i>Agricultural duties</i>	---	---	487.2	13.6 %	484.7	15.3 %	483.1	10.5 %	242.7	5.3 %	443.4	7.0 %	871.4	11.7 %	1 851.9	17.9 %
<i>Sugar levies</i>	---	---	95.5	2.7 %	167.7	5.3 %	95.0	2.1 %	82.7	1.8 %	70.8	1.1 %	112.5	1.5 %	233.8	2.3 %
<i>Customs duties</i>	---	---	439.0	12.3 %	779.4	24.7 %	1 444.3	31.5 %	2 530.6	55.6 %	3 118.5	49.5 %	3 860.1	52.0 %	4 652.6	45.0 %
Amounts retained, collection ⁽³⁾	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
(7) Total own resources	3 913.4	99.7 %	3 547.3	99.3 %	3 127.1	99.0 %	4 556.7	99.3 %	4 515.5	99.2 %	6 008.4	95.4 %	7 172.6	96.6 %	10 069.1	97.5 %
= (5) + (6)	0.78 %		0.63 %		0.50 %		0.50 %		0.43 %		0.51 %		0.53 %		0.67 %	
(8) Surplus from previous year ⁽⁴⁾	---	---	---	---	---	---	---	---	---	---	---	---	---	---	40.5	0.4 %
(9) Other revenue (excluding surplus)	11.2	0.3 %	26.0	0.7 %	32.0	1.0 %	31.6	0.7 %	37.5	0.8 %	289.5	4.6 %	251.3	3.4 %	221.9	2.1 %
(10) TOTAL REVENUE	3 924.6	100 %	3 573.3	100 %	3 159.1	100 %	4 588.2	100 %	4 553.0	100 %	6 297.8	100 %	7 423.9	100 %	10 331.5	100 %
= (7) + (8) + (9)	0.78 %		0.64 %		0.50 %		0.50 %		0.43 %		0.53 %		0.55 %		0.69 %	
p.m. EUGNI	504 299.5		560 162.0		625 860.2		920 079.6		1 051 772.2		1 180 120.9		1 351 012.7		1 500 358.3	

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Type of revenue	EU-9						EU-10									
	1978		1979		1980		1981		1982		1983		1984		1985	
	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%
(1) VAT-based own resource (including balance from previous years)	---	---	7 039.8	48.2 %	7 354.5	46.2 %	9 884.2	53.6 %	12 121.1	56.6 %	13 729.9	55.4 %	14 482.9	55.6 %	15 570.2	54.0 %
(2) GNP-based own resource (including balance from previous years)	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
(3) UK correction ⁽¹⁾	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
(4) Other payments from/to Member States ⁽²⁾	5 345.3	43.9 %	15.9	0.1 %	17.8	0.1 %	19.4	0.1 %	---	---	---	---	593.5	2.3 %	2 378.7	8.3 %
(5) Total national contributions = (1) + (2) + (3) + (4)	5 345.3	43.9 %	7 055.7	48.3 %	7 372.4	46.4 %	9 903.5	53.7 %	12 121.1	56.6 %	13 729.9	55.4 %	15 076.3	57.9 %	17 970.3	62.4 %
(6) Traditional own resources	6 674.2	54.8 %	7 332.6	50.2 %	7 908.1	49.7 %	8 139.8	44.1 %	9 043.1	42.2 %	9 283.7	37.5 %	10 397.2	39.9 %	10 489.2	36.4 %
Agricultural duties	1 872.7	15.4 %	1 678.6	11.5 %	1 535.4	9.7 %	1 264.9	6.9 %	1 522.0	7.1 %	1 347.1	5.4 %	1 260.0	4.8 %	1 121.7	3.9 %
Sugar levies	410.6	3.4 %	464.9	3.2 %	466.9	2.9 %	482.5	2.6 %	705.8	3.3 %	948.0	3.8 %	1 176.4	4.5 %	1 057.4	3.7 %
Customs duties	4 390.9	36.0 %	5 189.1	35.5 %	5 905.7	37.1 %	6 392.3	34.6 %	6 815.3	31.8 %	6 988.6	28.2 %	7 960.8	30.6 %	8 310.1	28.8 %
Amounts retained, collection ⁽³⁾	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
(7) Total own resources = (5) + (6)	12 019.5	98.7 %	14 388.3	98.5 %	15 280.5	96.1 %	18 043.4	97.8 %	21 164.2	98.8 %	23 013.6	92.9 %	25 473.5	97.8 %	28 459.5	98.8 %
% GNI	0.72 %		0.77 %		0.72 %		0.76 %		0.82 %		0.83 %		0.85 %		0.89 %	
(8) Surplus from previous year ⁽⁴⁾	-47.1 deficit		41.6	0.3 %	458.6	2.9 %	246.1	1.3 %	661.5 recorded in 1983		1 486.7	6.0 %	307.1	1.2 %	-827.3 deficit	
(9) Other revenue (excluding surplus)	162.1	1.3 %	172.7	1.2 %	164.4	1.0 %	159.6	0.9 %	263.2	1.2 %	265.2	1.1 %	271.8	1.0 %	353.5	1.2 %
(10) TOTAL REVENUE	12 181.7	100 %	14 602.7	100 %	15 903.4	100 %	18 449.1	100 %	21 427.4	100 %	24 765.5	100 %	26 052.4	100 %	28 813.1	100 %
= (7) + (8) + (9)	0.73 %		0.78 %		0.75 %		0.78 %		0.83 %		0.89 %		0.87 %		0.90 %	
p.m. EU GNI	1 662 090.8		1 873 874.0		2 115 844.9		2 366 615.4		2 583 980.4		2 786 359.6		3 003 317.9		3 214 422.5	

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Type of revenue	EU-12 (including former east-German Länder as of 1991)																	
	EU-12					EU-12 (including former east-German Länder as of 1991)												
	1986	1987	1988	1989	1990	1991	1992	1993	1994									
million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%							
(1) VAT-based own resource (including balance from previous years)	22 781.5	67.7 %	23 313.9	65.2 %	24 978.4	59.7 %	26 935.1	58.7 %	29 159.6	62.8 %	31 589.0	56.2 %	34 689.3	52.8 %	33 217.9	50.3 %		
(2) GNP-based own resource (including balance from previous years)	---	---	---	---	4 241.1	10.1 %	4 369.5	9.5 %	1 89.7	0.4 %	7 316.0	13.0 %	8 168.0	13.7 %	16 414.4	25.0 %		
(3) UK correction ⁽¹⁾	29.2	0.1 %	0.9	0.0 %	-251.2	-0.6 %	313.9	0.7 %	-96.9	-0.2 %	-30.4	-0.1 %	50.4	0.1 %	-96.0	-0.1 %		
(4) Other payments from/to Member States ⁽²⁾	---	---	---	---	---	---	---	---	---	---	---	---	---	---	-19.9	-0.0 %		
(5) Total national contributions = (1) + (2) + (3) + (4)	22 810.7	67.8 %	23 314.8	65.2 %	28 968.3	69.2 %	31 618.5	68.9 %	29 252.4	63.0 %	38 874.5	69.1 %	42 981.5	72.0 %	50 987.9	77.6 %		
(6) Traditional own resources	10 460.0	31.1 %	12 034.3	33.6 %	11 915.0	28.5 %	12 710.8	27.7 %	12 160.7	26.2 %	13 962.0	24.8 %	13 280.2	22.2 %	12 985.5	19.8 %		
Agricultural duties	1 175.5	3.5 %	1 626.1	4.5 %	1 504.6	3.6 %	1 282.7	2.8 %	1 173.4	2.5 %	1 621.3	2.9 %	1 206.8	2.0 %	1 029.1	1.6 %		
Sugar levies	1 111.5	3.3 %	1 471.8	4.1 %	1 390.7	3.3 %	1 381.6	3.0 %	910.7	2.0 %	1 141.8	2.0 %	1 002.4	1.7 %	1 115.3	1.7 %		
Customs duties	8 173.0	24.3 %	8 936.5	25.0 %	10 344.7	24.7 %	11 458.8	25.0 %	11 427.9	24.6 %	12 751.1	22.7 %	12 547.9	21.0 %	12 284.0	18.7 %		
Amounts retained, collection ⁽³⁾	---	---	---	---	-1 325.0	-3.2 %	-1 412.3	-3.1 %	-1 351.2	-2.9 %	-1 552.1	-2.8 %	-1 477.0	-2.5 %	-1 442.8	-2.2 %		
(7) Total own resources = (5) + (6)	33 270.7	98.8 %	35 349.1	98.8 %	40 883.3	97.7 %	44 329.3	96.6 %	41 413.1	89.1 %	52 836.5	93.9 %	56 261.7	94.2 %	63 973.4	97.4 %		
% GNI	0.90 %		0.91 %		0.96 %		0.96 %		0.83 %		0.97 %		0.99 %		1.11 %	1.07 %		
(8) Surplus from previous year ⁽⁴⁾	53.9	0.2 %	-819.9 deficit		500.0	1.2 %	1 161.6	2.5 %	4 464.2	9.6 %	2 841.6	5.1 %	2 762.6	4.6 %	1 004.0	1.5 %		
(9) Other revenue (excluding surplus)	342.6	1.0 %	434.2	1.2 %	460.1	1.1 %	408.8	0.9 %	591.9	1.3 %	571.3	1.0 %	687.5	1.2 %	695.3	1.1 %		
(10) TOTAL REVENUE	33 667.2	100 %	35 783.3	100 %	41 843.4	100 %	45 899.8	100 %	46 469.1	100 %	56 249.4	100 %	59 711.8	100 %	65 672.7	100 %	66 002.1	100 %
= (7) + (8) + (9)	0.91 %		0.92 %		0.99 %		0.99 %		0.93 %		1.03 %		1.05 %		1.14 %		1.10 %	
p.m. EU GNI	3 689 681.7		3 892 216.1		4 238 744.5		4 624 050.9		4 980 967.3		5 439 453.6		5 695 714.6		5 753 613.9		6 009 375.0	

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Type of revenue	EU-15																	
	1995		1996		1997		1998		1999		2000		2001		2002		2003	
	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%
(1) VAT-based own resource (including balance from previous years)	39 127.3	52.1 %	36 535.0	45.0 %	34 351.5	42.6 %	33 086.5	39.1 %	31 331.2	36.1 %	35 192.5	38.0 %	31 320.3	33.2 %	22 388.2	23.5 %	21 260.1	22.7 %
(2) GNP/GNI-based own resource (including balance from previous years)	14 172.6	18.9 %	21 058.0	25.9 %	26 891.7	33.4 %	35 026.1	41.4 %	37 511.2	43.2 %	37 580.5	40.5 %	34 878.8	37.0 %	45 947.6	48.1 %	51 235.2	54.8 %
(3) UK correction (1)	78.1	0.1 %	-81.0	-0.1 %	-114.9	-0.1 %	55.4	0.1 %	-169.3	-0.2 %	-70.9	-0.1 %	-70.3	-0.1 %	148.2	0.2 %	280.1	0.3 %
(4) Other payments from/to Member States (2)	-3.6	-0.0 %	3.1	0.0 %	-7.6	-0.0 %	-29.4	-0.0 %	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	---	---	-0.1	-0.0 %
(5) Total national contributions = (1) + (2) + (3) + (4)	53 374.4	71.1 %	57 515.1	70.8 %	61 120.7	75.9 %	68 138.5	80.6 %	68 673.2	79.0 %	72 702.0	78.4 %	66 128.8	70.1 %	68 484.0	71.8 %	72 775.3	77.9 %
(6) Traditional own resources	14 453.2	19.3 %	13 583.6	16.7 %	14 172.3	17.6 %	14 110.7	16.7 %	13 857.6	15.9 %	15 267.1	16.5 %	14 589.2	15.5 %	9 214.0	9.7 %	10 857.2	11.6 %
Agricultural duties	844.3	1.1 %	810.1	1.0 %	1 025.2	1.3 %	1 102.2	1.3 %	1 187.3	1.4 %	1 198.4	1.3 %	1 132.9	1.2 %	1 180.2	1.2 %	1 349.1	1.4 %
Sugar levies	1 316.4	1.8 %	1 213.7	1.5 %	1 114.0	1.4 %	1 070.1	1.3 %	1 203.6	1.4 %	1 196.8	1.3 %	840.0	0.9 %	864.8	0.9 %	510.9	0.5 %
Customs duties	13 898.4	18.5 %	13 069.1	16.1 %	13 607.7	16.9 %	13 506.2	16.0 %	13 006.5	15.0 %	14 568.3	15.7 %	14 237.4	15.1 %	12 917.5	13.5 %	12 616.2	13.5 %
Amounts retained, collection (3)	-1 605.9	-2.1 %	-1 509.3	-1.9 %	-1 574.7	-2.0 %	-1 567.9	-1.9 %	-1 539.7	-1.8 %	-1 696.3	-1.8 %	-1 621.0	-1.7 %	-5 748.6	-6.0 %	-3 619.1	-3.9 %
(7) Total own resources = (5) + (6)	67 827.6	90.3 %	71 098.7	87.5 %	75 293.0	93.5 %	82 249.2	97.3 %	82 530.8	95.0 %	87 969.2	94.9 %	80 718.1	85.6 %	77 698.0	81.4 %	83 632.5	89.5 %
% GNI	1.01 %		1.01 %		1.01 %		1.06 %		1.01 %		1.01 %		0.89 %		0.83 %		0.87 %	
(8) Surplus from previous year (4)	6 540.5	8.7 %	9 215.2	11.3 %	4 384.0	5.4 %	916.0	1.1 %	2 944.2	3.4 %	3 209.1	3.5 %	11 612.7	12.3 %	15 002.5	15.7 %	7 413.5	7.9 %
(9) Other revenue (excluding surplus)	709.0	0.9 %	961.2	1.2 %	870.7	1.1 %	1 364.6	1.6 %	1 428.5	1.6 %	1 546.1	1.7 %	1 958.5	2.1 %	2 733.9	2.9 %	2 422.6	2.6 %
(10) TOTAL REVENUE	75 077.1	100 %	81 275.1	100 %	80 547.7	100 %	84 529.7	100 %	86 903.5	100 %	92 724.4	100 %	94 289.3	100 %	95 434.4	100 %	93 468.6	100 %
= (7) + (8) + (9)	1.12 %		1.15 %		1.09 %		1.09 %		1.06 %		1.06 %		1.04 %		1.02 %		0.98 %	
p.m. EU GNI	6 696 236.4		7 038 916.0		7 422 383.4		7 757 293.1		8 167 268.6		8 731 607.4		9 048 920.5		9 372 860.6		9 559 866.8	

Type of revenue	EU-25				EU-27					
	2004		2005		2006		2007		2008	
	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%
(1) VAT-based own resource (including balance from previous years)	13 912.2	13.4 %	16 018.0	15.0 %	17 206.2	15.9 %	19 440.8	16.5 %	19 007.7	15.7 %
(2) GNP/GNI-based own resource ⁽²⁾ (including balance from previous years)	68 982.0	66.6 %	70 860.6	66.2 %	70 132.1	64.7 %	73 914.7	62.9 %	74 477.3	61.4 %
(3) UK correction ⁽¹⁾	-148.0	-0.1 %	-130.7	-0.1 %	-15.3	-0.0 %	58.9	0.1 %	400.0	0.3 %
(4) Other payments from/to Member States ⁽²⁾	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	0.1	0.0 %	1.2	0.0 %
(5) Total national contributions = (1) + (2) + (3) + (4)	82 746.2	79.9 %	86 748.0	81.0 %	87 322.9	80.5 %	93 414.5	79.5 %	93 886.2	77.4 %
(6) Traditional own resources	12 307.1	11.9 %	14 063.1	13.1 %	15 028.3	13.9 %	16 573.0	14.1 %	17 282.9	14.3 %
Agricultural duties	1 751.2	1.7 %	1 801.0	1.7 %	1 722.4	1.6 %	1 872.1	1.6 %	1 703.5	1.4 %
Sugar levies	535.5	0.5 %	926.8	0.9 %	202.1	0.2 %	-40.9	-0.0 %	943.8	0.8 %
Customs duties	14 122.8	13.6 %	16 023.0	15.0 %	18 113.1	16.7 %	20 266.2	17.2 %	20 396.6	16.8 %
Amounts retained, collection ⁽³⁾	-4 102.4	-4.0 %	-4 687.7	-4.4 %	-5 009.4	-4.6 %	-5 524.3	-4.7 %	-5 761.0	-4.8 %
(7) Total own resources = (5) + (6)	95 053.3	91.8 %	100 811.1	94.1 %	102 351.2	94.4 %	109 987.5	93.6 %	111 169.1	91.7 %
% GNI	0.90 %		0.92 %		0.89 %		0.89 %		0.89 %	
(8) Surplus from previous year ⁽⁴⁾	5 469.8	5.3 %	2 736.7	2.6 %	2 410.1	2.2 %	1 847.6	1.6 %	1 528.8	1.3 %
(9) Other revenue (excluding surplus)	2 988.8	2.9 %	3 542.8	3.3 %	3 661.7	3.4 %	5 727.9	4.9 %	8 537.8	7.0 %
(10) TOTAL REVENUE	103 511.9	100 %	107 090.6	100 %	108 423.0	100 %	117 563.0	100 %	121 235.7	100 %
= (7) + (8) + (9)	0.98 %		0.98 %		0.94 %		0.95 %		0.97 %	
p.m. EUGNI	10 531 110.3		10 968 130.3		11 563 037.4		12 332 599.1		12 446 421.7	

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

(2) The category 'Other payments from/to Member States' includes: 1970–1981 financial contributions (pre-own res. system); 1984–1985 reimbursable and non-reimbursable advances; 1993–2001 restitutions to Greece, Spain and Portugal; recalculation of the SAB 1/95 budgeted in 1996; since 2003, the JHA adjustment (which does not add up to zero, on account of exchange rate differences).

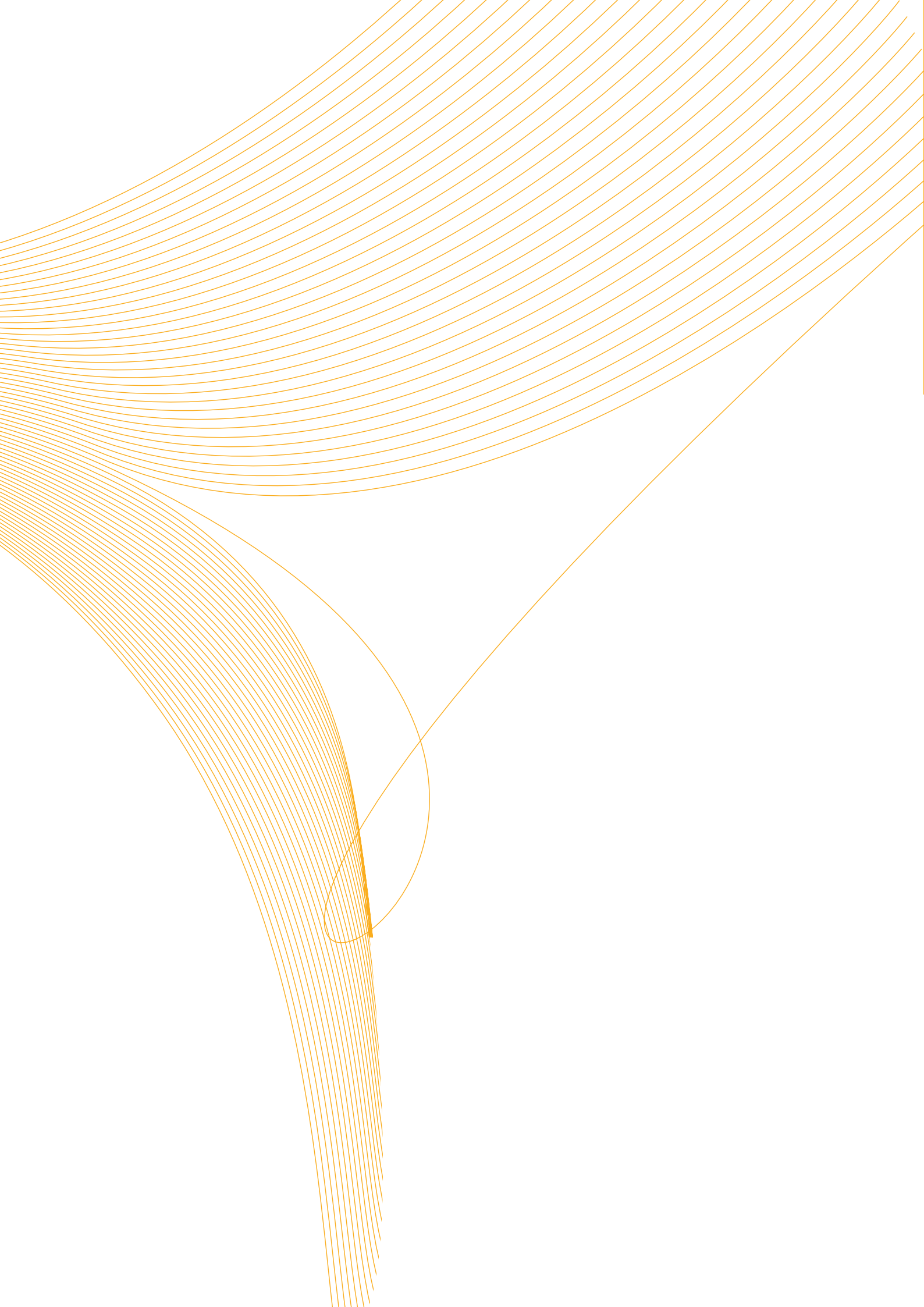
(3) From 1971 to 1987, and partly in 1988, amounts retained as TOR collection costs (10%) were recorded on the expenditure side. Afterwards, these amounts (10% and, since 2001, 25%) have been recorded as negative revenue. 15% of the 2001 amounts were recorded in 2002.

(4) The 1977 deficit (ECU 47.1 million) was included in the 1978 surplus. The 1981 surplus (ECU 661.5 million) was recorded in 1983 together with the 1982 surplus (ECU 825.2 million).

The 1984 deficit (ECU 827.3 million) was partly (ECU 172.5 million) recorded as expenditure in 1985 and the rest (ECU 654.8 million) was deducted from the calculation of the 1985 surplus.

The 1986 deficit (ECU 819.9 million) was recorded as expenditure in 1987.

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



ANNEX 4

Revenue 1970–2008 and expenditure 1976–2008 by Member State

(1970–1978 in million UA; 1979–1998 in million ECU and since 1999 in million EUR)

1970	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue
BE	337.9	---	337.9
DE	1 080.9	---	1 080.9
FR	1 060.4	---	1 060.4
IT	965.1	---	965.1
LU	6.0	---	6.0
NL	463.1	---	463.1
EU-6	3 913.4	---	3 913.4
Other revenue			11.2
Total			3 924.6

1971	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			Amounts (10 %) retained as TOR collection costs, recorded as expenditure
				Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	193.2	95.5	288.7	56.5	3.9	35.1	8.0
DE	778.9	378.1	1 157.0	122.6	24.1	231.5	31.8
FR	778.9	208.4	987.3	42.8	57.7	108.0	17.5
IT	550.8	169.0	719.8	163.0	6.0	0.0	14.2
LU	5.5	1.6	7.1	0.1	0.0	1.5	0.1
NL	218.3	169.2	387.5	102.3	3.8	63.1	14.2
EU-6	2 525.6	1 021.7	3 547.3	487.2	95.5	439.0	85.9
Other revenue			26.0				
Total			3 573.3				

1972	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			Amounts (10 %) retained as TOR collection costs, recorded as expenditure
				Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	135.7	122.2	257.9	45.9	12.7	63.6	10.8
DE	468.0	503.8	971.8	113.3	53.4	337.1	44.7
FR	550.7	304.4	855.1	46.3	82.2	176.0	27.0
IT	423.8	306.1	730.0	187.0	10.5	108.7	27.2
LU	3.7	2.2	5.9	0.1	0.0	2.2	0.2
NL	113.3	193.1	306.4	92.2	9.0	91.8	17.1
EU-6	1 695.3	1 431.8	3 127.1	484.7	167.7	779.4	127.0
Other revenue			32.0				
Total			3 159.1				

1973	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			Amounts (10 %) retained as TOR collection costs, recorded as expenditure
				Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	169.0	166.8	335.9	25.2	6.8	134.8	15.5
DK	52.9	0.0	52.9	0.0	0.0	0.0	0.0
DE	572.0	728.0	1 300.0	136.8	25.3	565.9	67.6
FR	701.1	434.5	1 135.6	48.3	43.5	342.8	40.4
IE	28.5	0.0	28.5	0.0	0.0	0.0	0.0
IT	434.9	408.7	843.6	172.5	11.3	224.8	38.0
LU	5.5	2.9	8.4	0.1	0.0	2.8	0.3
NL	145.1	281.5	426.6	100.2	8.1	173.2	26.2
UK	425.3	0.0	425.3	0.0	0.0	0.0	0.0
EU-9	2 534.3	2 022.4	4 556.7	483.1	95.0	1 444.3	187.9
Other revenue			31.6				
Total			4 588.2				

1974	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			Amounts (10 %) retained as TOR collection costs, recorded as expenditure
				Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	107.2	211.1	318.3	12.8	6.2	192.1	16.4
DK	16.9	45.8	62.8	1.3	1.7	42.9	3.6
DE	470.2	837.9	1 308.1	69.5	22.6	745.8	65.2
FR	566.7	550.3	1 116.9	48.1	28.6	473.6	42.8
IE	24.0	12.9	36.9	2.7	1.0	9.2	1.0
IT	340.4	495.0	835.4	58.1	11.7	425.1	38.5
LU	4.0	4.0	8.1	0.1	0.0	4.0	0.3
NL	110.5	289.5	400.0	23.9	6.2	259.5	22.5
UK	19.5	409.4	428.9	26.3	4.6	378.5	31.9
EU-9	1 659.4	2 856.1	4 515.5	242.7	82.7	2 530.6	222.2
Other revenue			37.5				
Total			4 553.0				

1975	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			Amounts (10 %) retained as TOR collection costs, recorded as expenditure
				Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	162.7	259.9	422.6	39.0	5.0	215.9	19.3
DK	42.9	63.7	106.6	1.5	2.3	60.0	4.7
DE	718.0	956.5	1 674.5	96.0	18.3	842.2	71.0
FR	777.6	572.3	1 349.9	41.0	21.7	509.7	42.5
IE	16.4	26.0	42.4	2.0	1.2	22.8	1.9
IT	488.9	553.0	1 041.9	113.8	12.8	426.4	41.0
LU	5.5	3.8	9.4	0.1	0.0	3.7	0.3
NL	175.7	373.6	549.3	82.4	5.7	285.5	27.7
UK	-12.0	823.8	811.7	67.7	3.8	752.2	61.1
EU-9	2 375.7	3 632.6	6 008.4	443.4	70.8	3 118.5	269.6
Other revenue			289.5				
Total			6 297.8				

NOTES

TOR = traditional own resources.

Revenue 1970–2008 by Member State and expenditure 1976–2008 by category, as published in annual accounts. Data for 2008 is provisional.

Expenditure 1976–91 by Member State, as published by the European Court of Auditors (ECA).

Revenue by Member State

Other revenue (earmarked revenue, interest on late payments, fines, taxes on salaries of the employees of EU institutions, proceeds from borrowing, lending operations, etc.) is not allocable by Member State.

The 10 States (respectively Bulgaria and Romania) which joined the EU on 1 May 2004 (respectively 1 January 2007) made own resources payments only from this date onwards, and even only from July 2004 (respectively March 2007) for TOR, which are paid with a two-month delay.

They paid no sugar levies in 2004 (in 2007 for Bulgaria and Romania).

Expenditure 1992–2008 by Member State

Year of reference: executed and allocated expenditure are actual payments made during a financial year, pursuant either to that year's appropriations or to carry-overs of non-utilised appropriations from the previous year.

Expenditure financed from earmarked revenue is presented separately, except for the payments made under EFTA appropriations, which cannot be isolated in the central accounting system of the Commission (ABAC).

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

Over 2004–06, expenditure by Member State for heading '4. External actions' includes the pre-accession strategy for Malta and Cyprus.

Over 2004–06, expenditure by Member State for heading '7. Pre-accession strategy' includes, for non-EU-15 Member States, the Sapard, ISPA and Phare programmes.

Since 2007, expenditure by Member State for heading '4. The EU as a global player' includes, for non-EU-15 Member States, the Instrument for Pre-Accession (IPA).

Allocation by Member State: expenditure is allocated to the country in which the principal recipient resides, on the basis of the information available in ABAC.

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

UK correction

UK correction amounts for the years 1984 to 2005 are final, amounts for the years 2006 and 2007 are provisional.

UK correction payments recorded under the VAT-based own resource and under the GNP-based own resource in the annual accounts 1992–2000 are included under 'UK correction' in the tables.

In year n are budgeted: the provisional amount of the UK correction of year $n - 1$, the final amount of the UK correction of year $n - 4$ and possibly updated amounts of the UK correction of years $n - 2$ and $n - 3$.

Besides, corresponding budgeted payments to the UK and from other Member States differ from these amounts because of exchange rate differences.

Consequently, the final amount of the UK correction of a year $n - 1$ is not equal to the payment budgeted for the United Kingdom in year n .

Up to the year 2001, only Germany had a reduction (to two thirds of its normal share) in the financing of the UK correction. As from the year 2002, the financing share of Austria, Germany, the Netherlands and Sweden is reduced to one fourth.

The unusually high amount of the UK correction in 2001 is due to the combined effect of the simultaneous increase of the corrections relative to several years but all budgeted in 2001.

1976	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR		
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)
BE	327.4	11.1	---	6.1	9.3	---	32.4	386.3	117.8	---	117.8	337.9	455.7	96.8	6.1	235.0
DK	355.9	6.5	---	4.0	20.0	---	10.5	396.9	32.6	---	32.6	108.3	140.9	6.9	3.5	97.9
DE	850.2	49.9	---	13.3	59.5	---	114.9	1 087.8	808.5	---	808.5	1 157.0	1 965.6	145.7	24.2	987.1
FR	1 375.3	44.7	---	28.9	29.8	---	69.5	1 548.2	847.4	---	847.4	705.8	1 553.2	62.2	39.7	603.9
IE	186.4	9.3	---	18.0	11.2	---	3.4	228.3	18.5	---	18.5	35.2	53.7	5.3	2.2	27.7
IT	876.2	37.9	---	112.9	37.6	---	82.3	1 146.9	386.2	---	386.2	842.2	1 228.4	247.7	19.4	575.1
LU	8.1	0.4	---	0.4	0.0	---	0.3	9.2	8.5	---	8.5	3.5	12.0	0.1	0.0	3.3
NL	696.1	14.9	---	5.4	12.9	---	52.1	781.4	95.2	---	95.2	538.8	634.0	214.9	8.6	315.3
UK	689.4	43.5	---	88.3	66.2	---	106.8	994.2	13.8	---	13.8	1 115.3	1 129.1	91.8	8.7	1 014.8
EU-9	5 365.0	218.2	---	277.3	246.4	---	472.3	6 579.2	2 328.6	---	2 328.6	4 844.0	7 172.6	871.4	112.5	3 860.1
Other	0.0	0.0	---	0.0	9.9	---	0.0	9.9				Other revenue	251.3			
Total ECA	5 365.0	218.2	---	277.3	256.3	---	472.3	6 589.1				Total	7 423.9			
Total external actions								202.8								
Total administration								430.7								
Other								340.2								
Total annual accounts								7 562.8								

1977	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR		
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)
BE	377.8	16.6	---	2.8	6.6	---	47.7	451.5	128.7	---	128.7	486.9	615.6	218.8	12.7	255.5
DK	428.0	14.5	---	5.8	9.7	---	14.3	472.3	92.3	---	92.3	141.5	233.8	19.5	8.2	113.9
DE	1 112.6	69.7	---	24.9	38.0	---	130.1	1 375.3	1 416.7	---	1 416.7	1 301.2	2 717.9	240.4	57.4	1 003.3
FR	1 310.6	59.3	---	45.8	35.6	---	85.2	1 536.2	1 228.0	---	1 228.0	857.0	2 085.0	110.3	59.0	687.7
IE	400.1	14.8	---	22.1	26.4	---	5.8	469.2	27.0	---	27.0	58.3	85.3	16.0	4.3	38.0
IT	785.4	34.3	---	149.5	89.6	---	130.0	1 188.8	329.1	---	329.1	1 388.1	1 717.3	633.7	56.4	698.0
LU	8.0	2.2	---	0.1	0.0	---	0.3	10.6	11.9	---	11.9	3.2	15.2	0.1	0.0	3.1
NL	723.9	19.9	---	2.8	8.1	---	68.5	823.2	138.9	---	138.9	691.7	830.6	323.0	18.6	350.1
UK	1 020.7	65.4	---	118.6	102.3	---	183.1	1 490.1	-41.9	---	-41.9	1 810.3	1 768.5	290.1	17.2	1 503.0
EU-9	6 166.8	296.7	---	372.5	316.2	---	665.0	7 817.2	3 330.8	---	3 330.8	6 738.3	10 069.1	1 851.9	233.8	4 652.6
Other	0.0	0.0	---	0.0	0.7	---	0.0	0.7				Surplus from previous year	40.5			
Total ECA	6 166.8	296.7	---	372.5	316.9	---	665.0	7 817.9				Other revenue	221.9			
Total external actions								194.1	Total 10 331.5							
Total administration								501.6								
Other								222.3								
Total annual accounts								8 735.9								

1978	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR		
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)
BE	558.5	15.7	0.3	6.0	12.0	---	51.0	643.5	241.0	---	241.0	502.3	743.3	184.5	22.2	295.7
DK	567.4	16.0	0.4	1.4	3.7	---	13.6	602.5	141.3	---	141.3	137.0	278.4	9.8	19.4	107.9
DE	2 313.6	125.1	2.5	42.2	52.7	---	180.3	2 716.4	1 718.7	---	1 718.7	1 811.4	3 530.1	289.3	146.0	1 376.0
FR	1 449.7	60.5	1.3	40.6	52.2	---	90.8	1 695.1	1 277.4	---	1 277.4	909.2	2 186.6	142.2	117.5	649.5
IE	340.6	16.8	0.7	20.5	30.9	---	5.4	414.9	33.4	---	33.4	55.4	88.8	5.1	3.6	46.7
IT	1 768.6	31.3	2.9	78.5	29.1	---	96.1	2 006.5	704.8	---	704.8	954.9	1 659.6	507.7	46.3	400.8
LU	23.9	1.4	0.0	0.2	0.1	---	0.3	25.9	9.6	---	9.6	3.7	13.3	0.2	0.0	3.5
NL	1 092.3	16.3	2.6	6.5	14.6	---	86.5	1 218.8	320.9	---	320.9	872.8	1 193.7	395.3	33.2	444.3
UK	1 150.0	40.5	3.4	59.0	89.5	---	138.1	1 480.5	898.1	---	898.1	1 427.5	2 325.6	338.7	22.3	1 066.5
EU-9	9 264.6	323.6	14.1	254.9	284.8	---	662.1	10 804.1	5 345.3	---	5 345.3	6 674.2	12 019.5	1 872.7	410.6	4 390.9
Other	0.0	0.0	0.0	0.0	0.0	---	0.0	0.0				Other revenue	162.1			
Total ECA	9 264.6	323.6	14.1	254.9	284.8	---	662.1	10 804.1				Total	12 181.7			
Total external actions								313.2								
Total administration								686.6								
Other								237.9								
Total annual accounts								12 041.8								

1979	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	755.8	17.1	0.3	3.1	7.8	0.0	58.8	842.9	1.3	329.6	330.8	596.2	927.1	229.7	30.9	335.7	
DK	639.3	15.1	0.6	9.1	24.5	0.0	14.9	703.5	3.2	183.9	187.1	153.4	340.6	8.0	21.1	124.3	
DE	2 326.5	118.5	3.3	46.0	61.4	0.0	197.5	2 753.2	2.7	2 245.6	2 248.3	1 996.6	4 244.9	263.7	146.3	1 586.6	
FR	2 251.0	98.2	3.1	103.6	93.7	0.0	98.9	2 648.5	2.0	1 720.4	1 722.4	1 003.1	2 725.5	96.5	152.3	754.2	
IE	456.5	27.9	0.8	32.9	38.8	66.1	6.3	629.3	1.2	41.6	42.8	65.2	108.0	3.6	4.6	57.1	
IT	1 639.4	34.7	3.6	143.7	156.3	92.2	96.3	2 166.2	4.6	747.7	752.3	953.7	1 706.0	410.6	45.9	497.2	
LU	13.6	0.6	0.0	0.3	0.3	0.0	0.4	15.2	0.1	14.9	15.0	3.9	18.9	0.1	0.0	3.8	
NL	1 412.6	25.3	4.3	8.7	11.0	0.0	84.9	1 546.8	0.4	453.6	454.0	836.6	1 290.6	313.2	37.8	485.6	
UK	922.8	64.1	3.0	165.8	201.9	15.0	168.6	1 541.2	0.4	1 302.6	1 302.9	1 723.8	3 026.8	353.2	26.1	1 344.6	
EU-9	10 417.5	401.5	19.0	513.2	595.7	173.3	726.6	12 846.8	15.9	7 039.8	7 055.7	7 332.6	14 388.3	1 678.6	464.9	5 189.1	
Other	0.0	0.0	26.3	0.0	0.0	0.0	0.0	26.3			Surplus from previous year		41.6				
Total ECA	10 417.5	401.5	45.3	513.2	595.7	173.3	726.6	12 873.1					Other revenue			172.7	
								Total external actions	443.7				Total	14 602.7			
								Total administration	775.6								
								Other	128.3								
								Total annual accounts	14 220.7								

1980	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	571.1	25.2	0.7	6.6	12.1	0.0	61.5	677.2	1.4	325.7	327.1	612.8	939.9	193.1	27.2	392.6	
DK	614.5	24.5	1.3	9.4	14.7	0.0	15.7	680.1	3.8	189.5	193.3	156.8	350.0	7.5	19.1	130.2	
DE	2 451.4	142.1	3.1	50.4	80.5	0.0	212.7	2 940.2	2.9	2 369.4	2 372.4	2 153.5	4 525.9	223.7	130.7	1 799.1	
FR	2 827.6	133.0	2.5	99.7	195.8	0.0	113.8	3 372.4	2.1	1 776.7	1 778.8	1 149.6	2 928.4	91.6	158.1	900.0	
IE	563.6	39.8	6.3	69.6	72.5	67.1	7.6	826.5	1.2	63.7	64.8	75.6	140.4	3.9	4.6	67.1	
IT	1 824.0	97.0	4.6	249.1	194.4	134.7	106.7	2 610.5	5.5	858.7	864.1	1 070.6	1 934.8	379.3	54.4	636.9	
LU	11.6	1.0	0.0	1.0	0.4	0.0	0.5	14.5	0.1	15.2	15.3	4.4	19.7	0.1	0.0	4.3	
NL	1 538.8	26.4	6.2	7.7	5.1	0.0	82.9	1 667.1	0.5	461.6	462.0	811.0	1 273.0	234.7	40.8	535.5	
UK	880.5	103.9	6.7	233.2	159.7	229.3	189.8	1 803.1	0.5	1 294.1	1 294.5	1 873.7	3 168.3	401.5	32.1	1 440.1	
EU-9	11 283.1	592.9	31.4	726.7	735.2	431.1	791.2	14 591.6	17.8	7 354.5	7 372.4	7 908.1	15 280.5	1 535.4	466.9	5 905.7	
Other	0.1	0.0	12.3	0.0	0.0	0.0	0.0	12.4			Surplus from previous year		458.6				
Total ECA	11 283.2	592.9	43.7	726.7	735.2	431.1	791.2	14 604.0					Other revenue			164.4	
								Total external actions	603.9				Total	15 903.4			
								Total administration	829.9								
								Other	-180.5								
								Total annual accounts	15 857.3								

1981	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR			
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)	
BE	489.1	21.7	0.8	9.2	15.3	0.0	61.8	597.9	1.5	376.0	377.5	614.5	992.0	178.4	27.8	408.4	
DK	507.8	20.7	1.4	10.7	18.5	0.0	16.2	575.3	4.2	189.8	194.1	164.5	358.6	10.1	19.3	135.2	
DE	2 031.5	134.1	2.8	36.2	72.3	0.0	225.4	2 502.3	3.1	2 806.5	2 809.6	2 250.6	5 060.2	179.9	126.9	1 943.8	
EL	146.2	0.0	0.0	122.0	6.6	111.0	8.9	394.7	0.0	151.4	151.4	103.0	254.5	17.4	1.0	84.6	
FR	3 014.2	120.8	4.3	66.8	155.3	0.0	123.1	3 484.5	2.1	2 256.1	2 258.2	1 235.0	3 493.2	103.1	154.5	977.3	
IE	437.9	57.6	5.4	80.3	60.4	66.6	8.8	717.0	1.2	68.2	69.3	90.8	160.1	4.3	4.6	81.9	
IT	2 092.1	78.5	6.7	211.7	207.1	122.3	94.9	2 813.3	6.1	1 582.9	1 589.0	943.1	2 532.1	247.6	62.5	633.0	
LU	4.1	2.3	0.0	0.9	0.6	0.0	0.4	8.3	0.1	22.6	22.7	4.6	27.3	0.1	0.0	4.5	
NL	1 157.2	21.9	8.4	5.7	14.3	0.0	77.3	1 284.8	0.5	499.8	500.3	787.3	1 287.6	175.4	39.1	572.8	
UK	1 080.1	108.9	8.2	255.2	195.4	1 286.7	190.2	3 124.7	0.5	1 930.8	1 931.3	1 946.4	3 877.7	348.6	46.9	1 550.9	
EU-10	10 960.2	566.5	38.0	798.7	745.8	1 586.6	807.0	15 502.8	19.4	9 884.2	9 903.5	8 139.8	18 043.4	1 264.9	482.5	6 392.3	
Other	0.0	0.0	11.9	0.0	0.0	0.0	0.0	11.9			Surplus from previous year		246.1				
Total ECA	10 960.2	566.5	49.9	798.7	745.8	1 586.6	807.0	15 514.7					Other revenue			159.6	
								Total external actions	738.4				Total	18 449.1			
								Total administration	941.8								
								Other	531.1								
								Total annual accounts	17 726.0								

1982	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR		
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)
BE	535.1	17.7	0.6	10.8	16.8	0.0	68.3	649.3	---	461.6	461.6	686.7	1 148.3	238.6	44.4	403.7
DK	556.7	20.8	3.2	14.6	17.6	0.0	17.6	630.5	---	226.8	226.8	175.4	402.2	7.5	25.3	142.6
DE	2 027.5	107.1	3.7	61.6	89.9	0.0	237.0	2 526.8	---	3 340.0	3 340.0	2 358.5	5 698.5	201.9	190.1	1 966.5
EL	684.6	14.5	0.0	152.3	23.5	92.7	18.3	985.9	---	196.3	196.3	185.3	381.6	63.5	13.0	108.7
FR	2 866.2	167.4	3.6	130.0	119.3	0.0	134.7	3 421.2	---	2 872.8	2 872.8	1 353.1	4 225.9	70.9	211.0	1 071.2
IE	496.5	84.3	7.8	93.5	115.0	72.7	10.2	880.0	---	107.7	107.7	100.8	208.5	6.0	7.0	87.8
IT	2 502.6	125.0	8.9	281.8	235.1	142.6	102.6	3 398.6	---	1 457.7	1 457.7	1 029.5	2 487.2	285.1	83.5	660.8
LU	2.6	1.6	0.0	0.1	1.1	0.0	0.4	5.8	---	25.7	25.7	4.4	30.1	0.1	0.0	4.3
NL	1 416.7	32.2	8.3	3.2	9.0	0.0	83.9	1 553.3	---	649.8	649.8	816.6	1 466.5	172.5	58.9	585.2
UK	1 278.3	67.6	9.8	225.1	278.3	1 866.5	236.3	3 961.9	---	2 782.7	2 782.7	2 332.8	5 115.5	475.9	72.4	1 784.5
EU-10	12 366.8	638.2	45.9	973.0	905.6	2 174.5	909.3	18 013.3	---	12 121.1	12 121.1	9 043.1	21 164.2	1 522.0	705.8	6 815.3
Other	2.7	0.0	8.9	0.0	0.0	0.0	0.0	11.6				Other revenue	263.2			
Total ECA	12 369.5	638.2	54.8	973.0	905.6	2 174.5	909.3	18 024.9				Total	21 427.4			
Total external actions								786.1								
Total administration								1 010.3								
Other								601.4								
Total annual accounts								20 422.7								

1983	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	Financial contribution	VAT-based own resource	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR		
														Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)
BE	611.9	18.1	0.2	7.0	20.6	0.0	77.7	735.5	---	432.5	432.5	783.5	1 215.9	293.9	65.8	423.8
DK	680.7	20.5	3.6	16.7	14.7	0.0	20.3	756.5	---	274.2	274.2	205.6	479.9	6.9	38.9	159.8
DE	3 075.8	107.7	2.8	45.0	81.5	270.7	241.8	3 825.3	---	4 038.9	4 038.9	2 433.2	6 472.1	143.0	270.5	2 019.8
EL	1 007.4	21.9	0.1	214.6	20.4	70.4	16.6	1 351.4	---	215.7	215.7	162.0	377.7	38.0	16.7	107.3
FR	3 566.6	182.0	3.9	219.3	140.5	0.0	142.5	4 254.8	---	3 082.1	3 082.1	1 424.4	4 506.5	78.9	293.7	1 051.8
IE	619.4	84.1	21.6	94.5	134.2	60.8	11.6	1 026.2	---	150.6	150.6	119.0	269.6	7.0	11.6	100.4
IT	2 820.5	103.0	5.1	344.5	221.2	174.8	105.9	3 775.0	---	1 923.3	1 923.3	1 075.3	2 998.6	323.2	95.0	657.1
LU	4.2	0.6	0.0	0.0	0.3	0.0	0.5	5.6	---	39.2	39.2	4.7	43.9	0.1	0.0	4.5
NL	1 707.8	32.2	6.4	18.1	12.6	0.0	83.4	1 860.5	---	713.7	713.7	851.3	1 564.9	135.8	82.3	633.2
UK	1 691.0	149.6	8.4	296.2	244.9	1 471.9	221.6	4 083.6	---	2 859.7	2 859.7	2 224.8	5 084.4	320.3	73.6	1 830.8
EU-10	15 785.3	719.7	52.1	1 255.9	890.9	2 048.6	921.9	21 674.4	---	13 729.9	13 729.9	9 283.7	23 013.6	1 347.1	948.0	6 988.6
Other	2.9	0.0	2.7	0.0	0.0	0.0	0.0	5.6				Surplus from previous year	1 486.7			
Total ECA	15 788.2	719.7	54.8	1 255.9	890.9	2 048.6	921.9	21 680.0				Other revenue	265.2			
Total external actions								810.8								
Total administration								1 110.4								
Other								711.8								
Total annual accounts								24 313.0								

1984	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10 %) retained as TOR collection costs	Total expenditure	VAT-based own resource	UK correction	Reimbursable advances	National contribution	TOR collected on behalf of the EU (gross, 100 %)	Total revenue	p.m. breakdown of TOR		
															Agricultural duties (gross, 100 %)	Sugar levies (gross, 100 %)	Customs duties (gross, 100 %)
BE	686.4	12.9	0.7	6.0	52.1	0.0	82.0	840.1	473.4	---	0.0	473.4	764.9	1 238.3	211.0	83.9	470.0
DK	879.6	13.9	3.8	28.1	68.7	0.0	26.0	1 020.1	289.6	---	20.0	309.6	243.2	552.9	8.0	38.0	197.3
DE	3 323.0	89.3	5.1	43.9	63.8	191.7	302.5	4 019.3	4 234.0	---	290.6	4 524.6	2 818.5	7 343.1	158.5	350.2	2 309.7
EL	961.2	52.8	0.6	216.7	71.3	46.6	14.8	1 364.0	220.3	---	0.0	220.3	135.5	355.8	19.5	16.6	99.4
FR	3 592.0	143.9	9.5	201.7	225.7	0.0	169.7	4 342.5	3 201.8	---	229.9	3 431.6	1 600.6	5 032.2	94.2	406.3	1 100.0
IE	884.4	64.2	10.3	104.1	131.4	0.0	16.0	1 210.4	135.9	---	0.0	135.9	150.4	286.3	6.9	16.8	126.7
IT	3 909.4	127.8	4.1	435.1	368.5	0.0	117.5	4 962.4	2 319.9	---	0.0	2 319.9	1 123.5	3 443.5	288.5	84.1	750.9
LU	3.6	3.9	0.0	2.5	0.5	0.0	0.7	11.2	45.3	---	2.5	47.8	6.0	53.8	0.1	0.0	5.9
NL	1 964.2	24.8	3.6	14.8	14.1	0.0	101.1	2 122.6	738.2	---	50.4	788.7	949.5	1 738.2	131.8	76.9	740.8
UK	2 121.3	113.3	9.5	297.7	610.2	660.9	279.6	4 092.5	2 824.4	---	0.0	2 824.4	2 605.1	5 429.4	341.3	103.6	2 160.1
EU-10	18 325.1	646.8	47.2	1 350.6	1 606.3	899.2	1 109.9	23 985.1	14 482.9	---	593.5	15 076.3	10 397.2	25 473.5	1 260.0	1 176.4	7 960.8
Other	3.2	0.0	9.9	0.0	0.0	0.0	0.0	13.1				Surplus from previous year	307.1				
Total ECA	18 328.3	646.8	57.1	1 350.6	1 606.3	899.2	1 109.9	23 998.2				Other revenue	271.8				
Total external actions								1 150.6									
Total administration								1 216.1									
Other								1 158.7									
Total annual accounts								27 523.6									

1985	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10%) retained as TOR collection costs	Total expenditure	VAT-based own resource	UK correction	Reimbursable and non-reimbursable advances	National contribution	TOR collected on behalf of the EU (gross, 100%)	Total revenue	p.m. breakdown of TOR		
															Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)
BE	916.3	12.4	3.1	12.3	49.4	0.0	76.5	1 070.0	478.0	49.7	98.8	626.5	765.0	1 391.5	197.2	78.4	489.3
DK	829.3	13.0	2.9	7.7	33.5	0.0	26.1	912.5	328.3	30.6	39.7	398.7	261.5	660.2	9.7	43.5	208.2
DE	3 625.6	81.0	2.3	61.7	109.8	20.1	284.5	4 185.0	4 416.5	245.0	568.3	5 229.8	2 842.8	8 072.6	142.0	286.3	2 414.5
EL	1 192.6	83.7	1.7	309.0	79.0	24.6	12.2	1 702.8	238.6	23.4	45.3	307.3	125.9	433.2	18.1	12.0	95.9
FR	4 633.3	122.3	12.1	233.2	255.6	0.0	159.9	5 416.4	3 383.9	338.5	440.3	4 162.8	1 596.8	5 759.6	74.1	347.9	1 174.7
IE	1 166.8	73.1	3.2	118.2	171.6	0.0	15.8	1 548.7	125.1	13.2	25.9	164.2	158.1	322.3	5.9	15.0	137.2
IT	3 410.9	175.3	6.0	381.1	383.5	0.0	123.5	4 480.3	2 194.6	224.6	437.5	2 856.7	1 210.3	4 066.9	314.4	75.8	820.1
LU	4.8	1.8	0.0	0.7	0.6	0.0	0.6	8.5	40.6	3.9	5.1	49.7	6.2	55.8	0.2	0.0	6.0
NL	2 047.4	18.1	2.3	16.4	46.0	0.0	101.7	2 231.9	798.2	73.9	96.0	968.2	1 017.3	1 985.4	131.7	104.1	781.5
UK	1 894.7	109.4	12.5	483.9	284.0	72.8	250.1	3 107.4	3 566.4	-981.4	621.7	3 206.6	2 505.4	5 712.0	228.4	94.3	2 182.7
EU-10	19 721.7	690.1	46.1	1 624.2	1 413.0	117.5	1 050.9	24 663.5	15 570.2	21.4	2 378.7	17 970.3	10 489.2	28 459.5	1 121.7	1 057.4	8 310.1
Other	4.2	0.0	35.7	0.0	0.0	0.0	0.0	39.9					Other revenue	353.5			
Total ECA	19 725.9	690.1	81.8	1 624.2	1 413.0	117.5	1 050.9	24 703.4					Total	28 813.1			
Total external actions								1 084.7									
Total administration								1 296.0					p.m. amount of the 1984 UK correction:	1 000.0			
Part of 1984 deficit								172.5									
Other								842.1									
Total annual accounts								28 098.7									

1986	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10%) retained as TOR collection costs	Total expenditure	VAT-based own resource	UK correction	Advances	National contribution	TOR collected on behalf of the EU (gross, 100%)	Total revenue	p.m. breakdown of TOR		
															Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)
BE	978.4	15.5	4.5	29.5	72.9	0.0	63.4	1 164.2	659.0	77.6	---	736.7	711.5	1 448.1	132.2	84.7	494.6
DK	1 063.2	13.9	11.3	18.9	80.7	0.0	23.8	1 211.8	461.3	51.6	---	512.9	277.9	790.7	9.8	47.6	220.5
DE	4 400.6	105.1	6.1	92.5	134.6	0.0	249.5	4 988.4	5 472.0	397.2	---	5 869.1	2 861.0	8 730.2	111.9	313.0	2 436.1
EL	1 386.9	86.2	3.4	309.1	107.1	2.0	10.4	1 905.1	453.5	53.6	---	507.1	125.3	632.4	22.9	16.9	85.5
ES	271.4	0.0	0.0	314.3	174.9	1 635.9	19.0	2 415.5	1 879.7	224.4	---	2 104.1	216.5	2 320.6	10.1	14.5	191.9
FR	5 440.3	176.7	19.7	219.0	328.4	0.0	139.5	6 323.6	4 701.3	547.2	---	5 248.5	1 636.7	6 885.1	107.6	378.6	1 150.4
IE	1 212.9	64.2	2.6	79.3	203.1	0.0	11.8	1 573.9	190.9	22.4	---	213.3	130.5	343.8	6.4	10.8	113.3
IT	3 067.8	167.0	6.9	712.1	462.2	0.0	107.3	4 523.3	3 143.5	375.2	---	3 518.7	1 199.5	4 718.2	356.4	73.0	770.1
LU	2.1	2.3	0.0	0.1	1.4	0.0	0.6	6.5	52.9	6.3	---	59.2	6.6	65.8	0.2	0.0	6.5
NL	2 276.5	17.1	2.9	13.1	50.6	0.0	89.3	2 449.5	1 107.5	122.5	---	1 230.0	1 002.0	2 232.0	114.1	95.9	792.0
PT	30.4	0.0	0.4	188.8	109.2	163.3	5.7	497.8	187.7	22.4	---	210.1	68.6	278.6	18.7	0.0	49.9
UK	1 983.0	79.1	21.7	506.7	596.2	0.0	200.1	3 386.8	4 472.3	-1 871.1	---	2 601.2	2 224.0	4 825.2	285.2	76.5	1 862.3
EU-12	22 113.5	727.1	79.5	2 483.4	2 321.3	1 801.2	920.4	30 446.4	22 781.5	29.2	---	22 810.7	10 460.0	33 270.7	1 175.5	1 111.5	8 173.0
Other	6.5	0.0	36.3	0.4	0.0	0.0	0.0	43.2					Surplus from previous year	53.9			
Total ECA	22 120.0	727.1	115.8	2 483.8	2 321.3	1 801.2	920.4	30 489.6					Other revenue	342.6			
Total external actions								853.4					Total	33 667.2			
Total administration								1 522.2									
Other								1 327.8					p.m. amount of the 1985 UK correction:	1 879.0			
Total annual accounts								34 193.0									

1987	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Part of 1987 amounts (10%) retained as TOR collection costs	Total expenditure	VAT-based own resource	UK correction	Advances	National contribution	TOR collected on behalf of the EU (gross, 100%)	Total revenue	p.m. breakdown of TOR		
															Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)
BE	821.3	18.7	2.9	23.0	56.5	0.0	63.0	985.4	713.2	69.4	---	782.6	920.0	1 702.7	284.8	106.2	529.0
DK	1 057.4	15.7	4.9	16.6	31.7	0.0	17.9	1 144.2	527.8	48.5	---	576.3	268.4	844.7	15.4	59.0	194.0
DE	3 992.7	128.3	4.3	73.4	131.6	0.0	211.5	4 541.8	5 865.8	357.7	---	6 217.5	3 167.1	9 384.6	155.3	394.0	2 617.8
EL	1 340.5	78.0	3.5	293.9	151.9	0.4	8.7	1 876.9	185.4	31.1	---	216.5	123.9	340.4	19.1	12.5	92.2
ES	601.6	21.2	5.6	345.3	311.5	670.4	29.2	1 984.8	1 030.1	165.0	---	1 195.1	513.6	1 708.7	77.5	53.4	382.6
FR	5 657.0	237.2	15.8	311.2	406.1	0.0	117.0	6 744.3	5 074.9	481.6	---	5 556.5	1 773.5	7 330.0	108.3	452.6	1 212.6
IE	954.9	87.0	5.7	134.7	247.4	0.0	8.3	1 438.0	188.0	19.8	---	207.7	129.8	337.5	5.8	12.0	112.0
IT	3 899.7	146.3	13.0	563.5	539.2	0.0	94.5	5 256.2	3 407.5	330.4	---	3 738.0	1 453.6	5 191.6	411.3	166.6	875.8
LU	1.5	4.5	0.0	3.8	1.7	0.0	0.5	12.0	60.3	5.7	---	66.0	7.5	73.5	0.2	0.0	7.3
NL	2 727.8	17.1	4.8	19.6	52.1	0.0	68.8	2 890.2	1 216.4	109.6	---	1 326.0	1 040.2	2 366.1	96.8	125.8	817.6
PT	146.6	28.3	4.6	222.7	190.5	130.2	8.5	731.4	187.1	19.2	---	206.2	135.6	341.8	41.4	0.2	93.9
UK	1 747.2	80.9	11.6	526.7	595.1	0.0	160.0	3 121.5	4 857.5	-1 631.0	---	3 226.4	2 501.1	5 727.5	410.1	89.4	2 001.5
EU-12	22 948.2	863.2	76.7	2 534.4	2 715.3	801.0	787.9	30 726.7	23 313.9	0.9	---	23 314.8	12 034.3	35 349.1	1 626.1	1 471.8	8 936.5
Other	3.6	0.0	81.1	0.6	0.0	0.0	0.0	85.3					Other revenue	434.2			
Total ECA	22 951.8	863.2	157.8	2 535.0	2 715.3	801.0	787.9	30 812.0					Total	35 783.3			
Total external actions								793.9									
Total administration								1 683.4					p.m. amount of the 1986 UK correction:	1 813.7			
1986 deficit								819.9									
Other								1 215.2									
Total annual accounts								35 324.4									

2008	1a. Competitiveness	1b. Cohesion	2. Natural resources	3a. Freedom, security, justice	3b. Citizenship	4. The EU as a global player	5. Administration	6. Compensation	Total expenditure	VAT-based own resource	GNI-based own resource	UK correction	JHA adjustment for DK, IE and UK	National contribution	TOR collected on behalf of the EU (net, 75%)	Total revenue	p.m. breakdown of TOR				p.m. Retroactive effect of ORD 2007 for 2008	
																	Agricultural duties (gross, 100%)	Sugar levies (gross, 100%)	Customs duties (gross, 100%)	Amounts (25%) retained as TOR collection costs		
BE	899.4	397.4	818.6	43.1	68.9	0.0	3 880.2	0.0	6 107.6	465.9	2 041.2	303.4	0.259	2 810.8	1 820.2	4 631.0	24.6	56.8	2 345.5	-606.7	112.6	
BG	47.8	223.0	420.1	1.0	3.2	201.4	11.0	64.0	971.6	52.5	196.2	28.6	0.022	277.4	86.3	363.7	30.8	0.5	83.7	-28.8	10.4	
CZ	72.7	1 679.4	655.1	3.7	8.3	5.9	16.0	0.0	2 441.1	221.4	843.8	123.7	0.103	1 189.1	206.9	1 396.0	6.9	9.4	259.6	-69.0	42.0	
DK	166.1	98.0	1 234.9	1.3	9.7	0.0	47.2	0.0	1 557.2	322.3	1 421.4	214.7	-0.737	1 957.6	343.6	2 301.2	37.4	28.6	392.2	-114.5	78.3	
DE	1 258.6	3 082.1	6 606.4	28.8	49.7	0.0	168.2	0.0	11 193.8	3 336.3	15 138.0	402.1	1.903	18 878.3	3 337.0	22 215.3	213.6	217.5	4 018.2	-1 112.3	-894.6	
EE	15.7	237.0	97.4	3.3	4.1	3.4	7.4	0.0	368.3	23.7	89.0	14.7	0.011	127.3	33.9	161.2	1.3	11.4	32.4	-11.3	5.1	
IE	96.1	213.6	1 692.1	0.3	6.7	0.0	42.8	0.0	2 051.6	260.1	974.9	141.0	-0.494	1 375.5	201.1	1 576.6	1.9	0.0	266.1	-67.0	51.1	
EL	205.7	4 712.4	3 444.7	17.2	99.5	0.0	34.6	0.0	8 514.0	394.5	1 481.8	220.8	0.171	2 097.3	230.6	2 327.9	7.0	2.0	298.4	-76.9	75.0	
ES	631.8	4 246.7	7 083.3	33.7	22.6	0.0	75.8	0.0	12 093.8	1 655.0	6 189.0	931.7	0.791	8 776.4	1 189.7	9 966.1	29.7	8.2	1 548.3	-396.6	336.0	
FR	978.1	2 312.6	10 014.2	27.9	84.4	0.0	304.6	0.0	13 721.8	2 991.6	11 740.9	1 722.6	1.470	16 456.5	1 568.5	18 025.1	179.7	306.4	1 605.3	-522.8	621.9	
IT	835.4	3 688.7	5 407.3	28.9	93.0	0.0	253.1	0.0	10 306.4	2 907.1	9 184.9	1 402.6	1.178	13 495.9	1 648.6	15 144.5	148.1	10.5	2 039.5	-549.5	510.3	
CY	13.6	47.3	54.9	2.5	5.4	0.0	6.4	0.0	130.1	25.5	95.1	14.2	0.012	134.8	45.0	179.9	7.1	4.9	48.0	-15.0	5.1	
LV	16.2	383.4	190.2	3.0	6.2	3.6	7.8	0.0	610.4	35.3	131.8	19.3	0.015	186.5	29.1	215.6	2.1	1.1	35.6	-9.7	7.1	
LT	180.1	630.2	253.0	15.0	11.9	34.6	9.6	0.0	1 134.5	53.1	190.2	25.8	0.021	269.2	60.0	329.2	4.4	7.2	68.4	-20.0	9.8	
LU	116.7	53.7	53.0	1.1	9.9	0.0	1 175.3	0.0	1 409.8	44.8	172.0	27.8	0.023	244.6	14.8	259.4	0.9	0.0	18.8	-4.9	9.3	
HU	74.9	1 188.6	681.1	11.2	15.6	14.7	16.5	0.0	2 002.6	152.8	591.6	89.3	0.070	833.7	113.3	947.1	4.2	8.4	138.5	-37.8	31.3	
MT	7.4	43.9	11.9	9.6	7.0	0.0	7.6	0.0	87.4	9.0	33.6	4.9	0.004	47.5	12.6	60.1	1.9	0.3	14.6	-4.2	1.7	
NL	500.5	670.8	963.6	31.3	17.8	0.0	83.0	0.0	2 267.0	910.6	3 643.0	81.9	0.449	4 635.9	2 032.8	6 668.7	306.7	54.2	2 349.5	-677.6	-1 074.7	
AT	253.1	231.9	1 217.8	19.8	11.0	0.0	43.7	0.0	1 777.3	389.4	1 567.3	36.0	0.205	1 992.8	201.6	2 194.4	3.2	18.4	247.2	-67.2	-14.3	
PL	140.5	4 608.7	2 658.0	49.4	30.6	123.9	28.3	0.0	7 639.5	562.9	2 157.6	301.2	0.234	3 021.9	450.6	3 472.5	57.9	105.7	437.2	-150.2	106.3	
PT	123.4	2 568.9	1 373.4	17.2	9.0	0.0	24.7	0.0	4 116.6	251.5	940.0	140.2	0.120	1 331.7	134.0	1 465.7	19.1	0.4	159.1	-44.7	50.5	
RO	36.4	648.5	1 060.1	1.7	14.3	744.8	17.8	142.7	2 666.2	168.5	741.1	108.1	0.079	1 017.7	199.9	1 217.6	54.7	1.3	210.5	-66.6	41.1	
SI	44.6	234.6	143.0	7.3	15.1	3.2	8.6	0.0	456.4	60.6	226.5	31.4	0.026	318.5	89.9	408.5	1.5	0.0	118.4	-30.0	11.1	
SK	43.3	809.5	357.0	2.7	8.4	11.5	9.4	0.0	1 241.8	72.8	360.7	49.8	0.046	483.2	111.7	594.9	0.9	7.7	140.3	-37.2	18.9	
FI	235.1	213.7	839.8	4.9	6.6	0.0	21.1	0.0	1 321.3	246.1	1 126.6	170.4	0.141	1 543.3	166.7	1 710.0	6.0	1.2	215.1	-55.6	61.8	
SE	276.0	153.7	959.4	4.5	47.2	0.0	23.2	0.0	1 464.0	453.8	2 268.8	45.9	0.237	2 768.7	454.3	3 223.1	24.1	16.8	564.9	-151.4	-355.0	
UK	1 034.1	2 100.3	3 803.9	9.2	193.7	0.0	168.7	0.0	7 309.9	2 940.5	10 930.4	-6 252.0	-5.133	7 613.8	2 500.1	10 113.9	527.6	64.9	2 740.9	-833.4	141.8	
EU-27	8 303.3	35 478.8	52 094.4	379.4	859.8	1 147.0	6 492.7	206.6	104 962.0	19 007.7	74 477.3	400.0	1.2	93 886.2	17 282.9	111 169.1	1 703.5	943.8	20 396.6	-5 761.0	0.0	
Third countries	452.4	0.1	167.0	0.3	14.8	4 778.5	190.8	0.0	5 603.9												Surplus from previous year	1 528.8
Other	922.2	76.0	6.3	0.3	16.0	1 265.1	401.5	0.0	2 687.4												Surplus External Aid Guarantee Fund	125.8
Earmarked	378.8	0.0	2 545.0	9.7	30.4	120.1	207.4	0.0	3 291.3												Other revenue	8 412.0
Total	10 056.6	35 554.8	54 812.7	389.7	920.9	7 310.7	7 292.5	206.6	116 544.5							Total	121 235.7					

p.m. amount of UK correction 2007 (prov.): 6 920.2

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

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

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

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

For the sake of clarity, a numerical example, presenting the calculation of the 2008 operating budgetary balance of Belgium, is included hereafter.

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

Numerical example

For Belgium, the method detailed above can be illustrated as follows, using the data for the year 2008.

Operating expenditure (i.e. excluding administration) amounts to EUR 2 227.4 million (= 6 107.6 – 3 880.2) for Belgium and to EUR 98 469.3 million (= 104 962 – 6 492.7) for the EU as a whole.

(1) Under ORD 2000:

The 'national contribution' (i.e. excluding TOR) amounts to EUR 2 810.8 million (= 4 631.0 – 1 820.2) for Belgium and EUR 93 886.2 million (= 111 169.1 – 17 282.9) for the EU as a whole.

Belgium's share in the EU 'national contribution' is thus 2.99 % (= 2 810.8/93 886.2).

Belgium's adjusted 'national contribution' is thus:
2.99 % × EUR 98 469.3 million = EUR 2 948.0 million.

The 'operating budgetary balance' is established as follows:

EUR 2 227.4 million – EUR 2 948.0 million =
– EUR 720.6 million (rounded)

(2) Under ORD 2007 (i.e. including p.m. its retroactive effect for 2008):

The 'national contribution' (i.e. excluding TOR) amounts to EUR 2 923.4 million (= 4 743.6 – 1 820.2) for Belgium and EUR 93 886.2 million (= 111 169.1 – 17 282.9) for the EU as a whole.

Belgium's share in the EU 'national contribution' is thus 3.11 % (= 2 923.4/93 886.2).

Belgium's adjusted 'national contribution' is thus:
3.11 % × EUR 98 469.3 million = EUR 3 066.1 million.

The 'operating budgetary balance' is established as follows:

EUR 2 227.4 million – EUR 3 066.1 million =
– EUR 838.7 million (rounded)

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

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

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

1999–2008 'OPERATING BUDGETARY BALANCES'

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

	1999		2000		2001		2002		2003		2004		2005		2006		2007		2008		2007 (*)		2008 (*)				
	million ECU	% GNI	million ECU	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI			
BE	-333.3	-0.14 %	-323.2	-0.13 %	-745.2	-0.28 %	-517.7	-0.19 %	-779.7	-0.28 %	-536.1	-0.18 %	-607.5	-0.20 %	-709.9	-0.22 %	-868.2	-0.26 %	-888.2	-0.26 %	-720.6	-0.21 %	-965.9	-0.29 %	-838.7	-0.24 %	
BG	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
CZ	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
DK	+117.8	+0.07 %	+239.6	+0.14 %	-223.1	-0.13 %	-169.1	-0.09 %	-220.0	-0.12 %	-224.6	-0.11 %	+178.0	+0.19 %	+386.2	+0.36 %	+656.7	+0.55 %	+654.4	+0.55 %	+1 178.0	+0.85 %	+625.6	+0.52 %	+1 133.9	+0.82 %	
DE	-8 539.2	-0.43 %	-8 232.4	-0.40 %	-6 971.5	-0.33 %	-4 954.0	-0.23 %	-7 605.4	-0.35 %	-7 140.4	-0.32 %	-6 064.3	-0.27 %	-6 325.2	-0.27 %	-7 415.2	-0.30 %	-7 415.2	-0.30 %	-8 774.3	-0.35 %	-6 521.5	-0.26 %	-7 836.0	-0.31 %	
EE	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
IE	+1 976.0	+2.54 %	+1 719.5	+1.90 %	+1 198.3	+1.21 %	+1 574.1	+1.46 %	+1 559.0	+1.31 %	+1 593.8	+1.25 %	+1 136.6	+0.82 %	+1 080.5	+0.70 %	+662.1	+0.41 %	+566.1	+0.36 %	+566.1	+0.36 %	+619.0	+0.38 %	+512.6	+0.33 %	
EL	+3 813.6	+2.93 %	+4 380.6	+3.17 %	+4 503.6	+3.06 %	+3 375.7	+2.15 %	+3 358.3	+1.97 %	+4 163.3	+2.26 %	+3 900.5	+2.00 %	+5 102.3	+2.44 %	+5 437.2	+2.45 %	+6 279.7	+2.68 %	+6 279.7	+2.68 %	+5 382.9	+2.43 %	+6 201.0	+2.65 %	
ES	+7 364.4	+1.28 %	+5 263.6	+0.84 %	+7 661.2	+1.14 %	+8 859.4	+1.23 %	+8 704.9	+1.12 %	+8 502.3	+1.02 %	+6 017.8	+0.67 %	+3 811.7	+0.36 %	+3 651.8	+0.36 %	+2 813.2	+0.26 %	+2 813.2	+0.26 %	+3 379.4	+0.33 %	+2 460.8	+0.23 %	
FR	-15.5	-0.00 %	-676.6	-0.05 %	-2 043.4	-0.13 %	-2 218.4	-0.14 %	-1 976.1	-0.12 %	-3 050.7	-0.18 %	-2 883.5	-0.17 %	-3 012.5	-0.17 %	-2 997.3	-0.16 %	-3 842.7	-0.20 %	-3 842.7	-0.20 %	-3 500.9	-0.18 %	-4 494.9	-0.23 %	
IT	-800.2	-0.07 %	+1 231.2	+0.10 %	-2 030.9	-0.16 %	-2 917.1	-0.23 %	-849.8	-0.06 %	-2 946.9	-0.21 %	-2 199.0	-0.15 %	-1 731.8	-0.12 %	-2 013.5	-0.13 %	-4 101.4	-0.26 %	-4 101.4	-0.26 %	-2 479.7	-0.16 %	-4 636.6	-0.30 %	
CY	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LV	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LT	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
LU	-85.8	-0.48 %	-54.6	-0.28 %	-140.0	-0.70 %	-48.1	-0.24 %	-57.2	-0.29 %	-93.6	-0.39 %	-86.8	-0.33 %	-60.2	-0.23 %	-139.8	-0.46 %	-22.1	-0.08 %	-22.1	-0.08 %	-147.8	-0.49 %	-31.9	-0.11 %	
HU	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
MT	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
NL	-1 851.1	-0.47 %	-1 543.9	-0.36 %	-2 259.9	-0.50 %	-2 171.3	-0.46 %	-1 942.2	-0.40 %	-2 034.9	-0.40 %	-2 636.6	-0.51 %	-2 587.6	-0.46 %	-2 864.3	-0.49 %	-2 864.3	-0.49 %	-2 678.2	-0.45 %	-1 766.4	-0.30 %	-1 551.0	-0.26 %	
AT	-635.0	-0.33 %	-435.5	-0.21 %	-542.4	-0.26 %	-212.6	-0.10 %	-330.9	-0.15 %	-365.1	-0.16 %	-277.9	-0.11 %	-301.5	-0.12 %	-563.2	-0.21 %	-563.2	-0.21 %	-356.4	-0.13 %	-545.5	-0.21 %	-341.4	-0.12 %	
PL	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
PT	+2 855.0	+2.54 %	+2 128.2	+1.78 %	+1 773.8	+1.41 %	+2 682.7	+2.02 %	+3 476.3	+2.54 %	+3 124.0	+2.20 %	+2 378.0	+1.63 %	+2 291.7	+1.53 %	+2 474.4	+1.72 %	+5 136.4	+1.72 %	+4 441.7	+1.27 %	+5 060.4	+1.69 %	+4 330.3	+1.24 %	
RO	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SI	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
SK	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
FI	-199.5	-0.16 %	+275.9	+0.21 %	-153.0	-0.11 %	-4.9	-0.00 %	-26.7	-0.02 %	-69.6	-0.05 %	-84.8	-0.05 %	-241.0	-0.14 %	-171.6	-0.10 %	-318.5	-0.17 %	-318.5	-0.17 %	-223.2	-0.12 %	-383.3	-0.21 %	
SE	-903.6	-0.38 %	-1 058.7	-0.40 %	-982.9	-0.39 %	-750.4	-0.28 %	-945.6	-0.34 %	-1 059.8	-0.37 %	-866.9	-0.29 %	-856.6	-0.27 %	-994.8	-0.29 %	-994.8	-0.29 %	-1 463.1	-0.44 %	-620.2	-0.18 %	-1 090.7	-0.32 %	
UK	-2 763.7	-0.20 %	-2 913.7	-0.18 %	+955.4	+0.06 %	-2 528.4	-0.15 %	-2 364.9	-0.14 %	-2 864.9	-0.16 %	-1 529.0	-0.08 %	-2 140.2	-0.11 %	-4 155.3	-0.20 %	-4 155.3	-0.20 %	-844.3	-0.05 %	-4 711.3	-0.23 %	-993.0	-0.05 %	
EU	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	

NOTES

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

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

Please refer to the numerical example for details on the above calculations. Series as a percentage of GNI are calculated on the basis of GNI data, as published by the Economic and Financial Affairs DG in its spring 2008 economic forecasts.

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

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

ANNEX 6

Borrowing and lending activities

1. Borrowing

A number of Community operations are carried out using borrowed funds. The European Communities (EC, Euratom) have access to the capital markets to fund various categories of loans.

Borrowing transactions in 2008

EC: EUR 2 billion
Euratom: USD 22 million

The funds borrowed by the Communities would be repaid from the general budget in case of default of the recipient of a loan granted by the Communities. In case of default on a loan outside the EU which is granted or guaranteed by the Communities, the Guarantee Fund for external actions is activated to provide a liquidity cushion.

2. Lending to Member States

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

- Loan disbursements

A decision was adopted by the Council in 2008 under the facility providing medium-term financial assistance for Member States' balance of payments (BoP).

On 4 November, the Council decided (Decision 2009/102/EC) to provide medium-term financial assistance for Hungary of up to EUR 6.5 billion in the form of loan.

In 2008, the first tranche of EUR 2 billion was disbursed.

The intention is to disburse two further tranches in 2009.

3. Lending to non-member countries

3.1. Macrofinancial assistance

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

No new decision was taken by the Council in 2008.

- Grant disbursements

Regarding the implementation of ongoing assistance, the second tranche of EUR 10 million to Moldova was disbursed in June and the third and last tranche of EUR 15 million was paid in late December.

For Lebanon the first payment of the EUR 15 million grant was made in late December.

- Loan disbursements

There were no loan disbursements under the MFA in 2008.

3.2. Euratom loans

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

In 2008, one tranche of USD 22 million was disbursed for a project in Ukraine for which a euro equivalent of an USD 83 million Euratom loan was approved in 2004.

3.3. European Investment Bank loans

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

(1) For more information on macrofinancial assistance, see Glossary, Annex 7.

Council Decision 2006/1016/EC grants a Community guarantee to the EIB against losses under loans and loan guarantees for projects outside the Community. This general mandate covers the period beginning on 1 February 2007 and ending on 31 December 2013. The guarantee covers a maximum ceiling of EUR 27 800 million, of which EUR 2 billion could be potentially allocated by the Council in 2010, depending on the outcome of a mid-term review, with 65 % coverage by the Community budget, with the following regional ceilings:

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

EU-GUARANTEED FINANCING UNDER CURRENT MANDATE ON 31 DECEMBER 2008

(million EUR)

Mandate	Financing ceiling	Financing made available minus cancellations
Pre-accession countries	8 700	2 397
Neighbourhood and partnership countries:	12 400	2 570
<i>Mediterranean</i>	8 700	2 400
<i>Eastern Europe, southern Caucasus and Russia</i>	3 700	170
Asia and Latin America:	3 800	774
<i>Asia</i>	1 000	150
<i>Latin America</i>	2 800	624
Republic of South Africa	900	203
Guaranteed at 65 %	25 800	5 944

ANNEX 7 Glossary

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

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TERM	DEFINITION
ceiling	Limits of expenditure or revenue fixed by law or by agreement, such as in the own resources decision or in the multiannual financial framework. The latter defines an annual ceiling for each expenditure heading in commitment appropriations and an annual global ceiling for payment appropriations.
Common Customs Tariff	The external tariff applied to products imported into the Union.
earmarked revenue	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution (Article 18 of the financial regulation).
Ecofin	The Economic and Financial Affairs Council is, together with the Agriculture Council and the General Affairs Council, one of the oldest configurations of the Council. It is commonly known as the Ecofin Council, or simply 'Ecofin' and is composed of the economics and finance ministers of the Member States, as well as budget ministers when budgetary issues are discussed. It meets once a month.
ECU	European currency unit, a currency medium and unit of account created to act as the reserve asset and accounting unit of the European Monetary System, replaced by the euro. The value of the ECU was calculated as a weighted average of a basket of specified amounts of European Union (EU) currencies.
EU-6, EU-9, EU-12, EU-15, EU-25, EU-27	<p>EU-27 means the EU as constituted in 2007: Belgium (BE), Bulgaria (BG), Czech Republic (CZ), Denmark (DK), Germany (DE), Estonia (EE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Italy (IT), Cyprus (CY), Latvia (LV), Lithuania (LT), Luxembourg (LU), Hungary (HU), Malta (MT), Netherlands (NL), Austria (AT), Poland (PL), Portugal (PT), Romania (RO), Slovenia (SI), Slovakia (SK), Finland (FI), Sweden (SE), United Kingdom (UK).</p> <p>EU-25 means the EU as constituted in 2004: BE, CZ, DK, DE, EE, EL, ES, FR, IE, IT, CY, LV, LT, LU, HU, MT, NL, AT, PL, PT, SI, SK, FI, SE, UK.</p> <p>EU-15 means the EU as constituted in 1995: BE, DK, DE, EL, ES, FR, IE, IT, LU, NL, AT, PT, FI, SE, UK.</p> <p>EU-12 means the EU as constituted in 1986: BE, DK, DE, EL, ES, FR, IE, IT, LU, NL, PT, UK.</p> <p>EU-10 means the EU as constituted in 1981: BE, DK, DE, EL, FR, IE, IT, LU, NL, UK.</p> <p>EU-9 means the EU as constituted in 1973: BE, DK, DE, FR, IE, IT, LU, NL, UK.</p> <p>EU-6 means the EU as constituted in 1957: BE, DE, FR, IT, LU, NL.</p>
evaluations	Tools to provide a reliable and objective assessment of how efficient and effective interventions have been or are expected to be (in the case of <i>ex ante</i> evaluation). Commission services assess to what extent they have reached their policy objectives, and how they could improve their performance in the future.
exchange difference	The difference resulting from the exchange rates applied to the transactions concerning countries outside the euro area (euro-area countries in 2008: BE, DE, EL, ES, FR, IE, IT, CY, LU, MT, NL, AT, PT, SI, FI).
expenditure allocated	EU expenditure that it is possible to allocate to individual Member States. Non-allocated expenditure concerns notably expenditure paid to beneficiaries in third countries. Allocation of expenditure by country is necessary in order to calculate budgetary balances.
financial regulation	Adopted by unanimity in Council after obtaining the opinion of the European Parliament and the Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Communities.
grants	Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.
gross domestic product (GDP) at market prices	<p>Final result of the production activity of resident producer units.</p> <p>It corresponds to the economy's total output of goods and services, less intermediate consumption, plus taxes less subsidies on products.</p>

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TERM	DEFINITION
gross national income (GNI)	<p>At market prices, GNI represents total primary income receivable by resident institutional units: compensation of employees, taxes on production and imports less subsidies, property income (receivable less payable), operating surplus and mixed income.</p> <p>GNI equals gross domestic product (GDP) (see above) minus primary income payable by resident units to non-resident units plus primary income receivable by resident units from the rest of the world.</p> <p>GNI has widely replaced gross national product (GNP) as an indicator of income. In the area of the EU budget this change took effect as from the year 2002. In order to maintain unchanged the cash value of the ceiling of EU revenue, referred to as the 'own resources ceiling', the ceiling had to be recalculated in percentage terms. It is now established at 1.24 % of GNI instead of the previous 1.27 % of EU GNP.</p>
headings	In the financial framework or financial perspective, headings are groups of EU activities in broad categories of expenditure.
impact assessment	Tool to analyse the potential benefits and costs of different policy options to tackle a particular problem.
implementing rules	These lay down detailed rules for the implementation of the financial regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the financial regulation upon which they depend.
Interinstitutional Agreement	The Interinstitutional Agreement (IIA) on budgetary discipline and sound financial management: the IIA is adopted by common agreement of the European Parliament, the Council and the Commission and contains the table of the financial framework, as well as the rules to implement it. As Treaty rules concerning the EU budget haven't been modified since 1975, the IIA has allowed for the necessary changes and improvements of the cooperation between institutions on budgetary matters (OJ C 139, 14.6.2006).
legal base	The legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act (see Annex V to the IIA of 6 May 1999).
macroeconomic equilibrium	The situation where there is no tendency for change. The economy can be in equilibrium at any level of economic activity.
macrofinancial assistance	Form of financial support to neighbouring regions, which is mobilised on a case-by-case basis with a view to helping the beneficiary countries in dealing with serious but generally short-term balance-of-payments or budget difficulties. It takes the form of medium-/long-term loans or grants (or an appropriate combination thereof) and generally complements financing provided in the context of an International Monetary Fund's reform programme.
operating balances	The difference between what a country receives from and pays into the EU budget. There are many possible methods of calculating budgetary balances. In its annual report on allocated expenditure, the Commission uses a method based on the same principles as the calculation of the correction of budgetary imbalances granted to the United Kingdom (the UK rebate). It is, however, important to point out that constructing estimates of budgetary balances is merely an accounting exercise of the purely financial costs and benefits that each Member State derives from the Union and it gives no indication of many of the other benefits gained from EU policies such as those relating to the internal market and economic integration, not to mention political stability and security.
out-turn	Any of the three possible outcomes of the budget resulting from the difference between revenue and expenditure: a positive difference (surplus), a negative difference (deficit) and no difference (i.e. zero, or perfect balance between revenue and expenditure).
own resources	The revenue flowing automatically to the European Union budget, pursuant to the treaties and implementing legislation, without the need for any subsequent decision by national authorities.

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TERM	DEFINITION
reprogramming	In this financial report the term reprogramming has the following meaning: when the State of implementation in the expenditure areas of Structural Funds, Cohesion Fund, European Agricultural Fund for Rural Development and the European Fund for Fisheries suggests the need for reprogramming, the European Parliament and the Council will take decisions on Commission proposals concerning the transfer of part of unused allocations during the first year of the MAFF on to following years (see point 48 of the IIA).
revenue	Term used to describe income from all sources that finances the budget. Almost all revenue into the EU budget is in the form of own resources, of three kinds: traditional own resources — duties that are charged on imports of products originating from a non-EU state; the resource based on value added tax (VAT); and the resource based on gross national income (GNI). The budget also receives other revenue, such as income from third countries for participating in EU programmes, the unused balance from the previous year, taxes paid by EU staff, competition fines, interest on late payments, and so on.
surplus	Positive difference between revenue and expenditure (see out-turn) which has to be returned to the Member States.
UA	Unit of account, also known as European unit of account (EUA), a book-keeping device for recording the relative value of payments into and from EC accounts, replaced by the European currency unit (ECU) which has been replaced by the euro.
UK correction	At the Fontainebleau European Council in France on 25 and 26 June 1984, the then 10 Member States (Belgium, Denmark, Germany, Greece, France, Ireland, Italy, Luxembourg, the Netherlands and the UK) agreed on the rebate to be granted to the UK to reduce its contribution to the Community budget.
VAT (value added tax)	An indirect tax, expressed as a percentage applied to the selling price of most goods and services. At each stage of the commercial chain, the seller charges VAT on sales but owes the administration this amount of tax minus the VAT paid on purchases made in the course of business. This process continues until the final consumer, who pays VAT on the whole value of what is purchased. VAT is broadly harmonised in the European Union but Member States may fix their own rates of tax, within parameters set at Community level, and also enjoy a limited option to tax or not to tax certain goods and services.

European Commission

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