

FINAL ANNUAL ACCOUNTS OF THE EUROPEAN COMMUNITIES

FINANCIAL YEAR 2005

PART II

**CONSOLIDATED REPORTS ON THE
IMPLEMENTATION OF THE BUDGET
OF THE EUROPEAN COMMUNITIES
AND EXPLANATORY NOTES**

CONTENTS – PART I

	<u>Page</u>
Part I: Consolidated reports on implementation of the budget of the European Communities and explanatory notes	
A. Consolidated reports on implementation of the budget:	
1. 2005 budget outturn	137
2. Consolidated summary of the implementation of budget revenue	140
3. Correction of budgetary imbalances	141
4. Consolidated summary of implementation of budget revenue by Institution	142
5. Comparison of the implementation of budget revenue 2005 and 2004	143
6. Changes in and breakdown of appropriations	146
7. Implementation of appropriations by type of appropriation	147
8. Consolidated summary of commitments outstanding	148
9. Implementation of commitment and payment appropriations by Institution	149
10. Breakdown and changes in commitment and payment appropriations by policy area	150
11. Implementation of commitment appropriations by policy area	151
12. Implementation of payment appropriations by policy area	152
13. Comparison of budget implementation for 2005 and 2004 by policy area	153
14. Breakdown and changes in commitment and payment appropriations by financial perspective	155
15. Implementation of commitment appropriations by financial perspective	155
16. Implementation of payment appropriations by financial perspective	155
17. Comparison of budget implementation for 2005 & 2004 by financial perspective	156
18. Breakdown of commitments outstanding by year of origin	157
19. Agency income: budget forecasts, entitlements and amounts received	159
20. Commitment appropriations by Agency	160
21. Payment appropriations by Agency	161
22. Budget outturn including Agencies	162
B. Explanatory notes to the consolidated reports on implementation of the budget:	
1. Budgetary principles, structures and appropriations	165
2. Comments on the consolidated reports on the implementation of the budget for the financial year	171

PART II

SECTION A: Consolidated reports on implementation of the budget

RESULT OF IMPLEMENTATION OF THE BUDGET

TABLE 1: BUDGET OUTTURN 2005

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	EFTA + EEA	EUROPEAN COMMUNITIES	TOTAL 2005	TOTAL 2004
Revenue for the financial year	114,214,258.00	106,976,423,690.19	107,090,637,948.19	103,511,946,247.35
Payments against 2005 appropriations	(109,322,504.07)	(103,438,913,336.24)	(103,548,235,840.31)	(99,195,366,915.32)
Payment appropriations carried over to 2006	0.00	(2,686,900,905.51)	(2,686,900,905.51)	(2,829,903,395.29)
EFTA payment appropriations carried over from 2004	(91,242.32)	0.00	(91,242.32)	(338,136.00)
Cancellation of unused payment appropriations carried over from 2004	54,451.65	1,518,545,998.54	1,518,600,450.19	1,302,286,952.09
Exchange differences for the year	0.00	40,924,144.37	40,924,144.37	(50,047,046.15)
Budget Outturn 2005	4,854,963.26	2,410,079,591.35	2,414,934,554.61	2,738,577,706.68

The budget surplus for the European Communities is returned to the Member States during the following year through deduction of their amounts due for that year.

Consolidated reports on implementation of the budget revenue

The figures in blue are included in the calculation of the outturn

2. CONSOLIDATED SUMMARY OF THE IMPLEMENTATION OF BUDGET REVENUE 2005

EUR

Title	Income appropriations		Entitlements established		Revenue		receipts as % of budget		Outstanding
	initial 1	final 2	current year 3	carried 4	current year 5-3+4	carried 7	current year 6	9-8/2	
1 OWN RESOURCES	105,259,468,772.00	98,384,147,898.00	98,280,584,341.05	1,543,718,862.16	99,824,283,203.21	1,507,513,642.13	96,865,799,498.77	99.99 %	1,450,970,062.31
3 SURPLUSES AVAILABLE	0.00	5,713,984,737.00	5,174,491,656.87	525,961,402.07	5,700,453,058.94	525,961,402.07	5,174,491,606.29	99.76 %	50.58
4 MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUTIES	813,075,282.00	798,460,359.00	790,618,360.58	14,602,952.25	805,221,312.83	14,224,023.33	771,426,382.62	98.40 %	19,570,906.88
5 ADMINISTRATIVE OPERATION OF THE INSTITUTION	54,035,000.00	54,035,000.00	168,214,363.61	26,064,200.74	194,278,564.35	23,328,919.20	153,699,163.75	327.62 %	17,250,481.40
6 CONTRIBUTIONS BY THIRD PARTIES	0.00	360,000,000.00	1,450,022,980.79	587,948,625.05	2,037,971,605.84	454,621,047.61	1,187,184,831.51	456.05 %	396,185,726.72
7 INTERESTS ON LATE PAYMENTS AND FINES	118,000,000.00	318,000,000.00	771,302,420.66	3,862,592,471.23	4,633,894,891.89	305,384,119.88	51,015,527.09	112.07 %	4,277,515,245.12
8 BORROWING AND LENDING OPERATIONS	25,359,946.00	25,359,946.00	40,969,885.83	1,491,391.28	42,461,277.11	790,975.04	40,965,703.56	164.66 %	704,598.51
9 MISCELLANEOUS REVENUE	30,061,000.00	30,061,000.00	18,682,921.22	8,074,507.27	26,757,428.49	2,246,595.56	12,024,509.98	47.47 %	12,486,322.95
Total	106,300,000,000.00	105,684,048,940.00	105,694,866,930.61	6,570,454,412.05	113,265,321,342.66	2,834,050,724.62	104,256,587,223.67	101.33 %	6,174,683,994.47

Detail Title 1: Own resources

Chapter	Income appropriations		Entitlements established		Revenue		receipts as % of budget		Outstanding
	initial 1	final 2	current year 3	carried 4	current year 5-3+4	carried 7	current year 6	9-8/2	
10 Agricultural duties	819,450,000.00	1,119,400,000.00	1,322,420,679.85	430,718,323.89	1,753,139,003.74	430,710,936.21	920,068,728.02	120.87 %	402,359,339.51
11 Sugar levies	793,575,000.00	793,800,000.00	701,742,053.92	2,940,191.92	704,682,245.84	2,940,191.92	692,176,961.48	87.57 %	9,565,092.44
12 Customs duties	10,749,900,000.00	12,030,800,000.00	11,945,617,758.89	1,110,060,346.35	13,055,678,105.24	1,079,862,514.00	10,943,379,287.46	99.89 %	1,038,436,303.78
13 VAT	15,313,493,929.00	15,556,051,275.00	15,618,989,596.99	0.00	15,618,989,596.99	0.00	15,618,908,472.73	100.40 %	91,124.26
14 GNI	77,583,049,843.00	68,884,096,623.00	68,812,063,944.74	0.00	68,812,063,944.74	0.00	68,811,599,689.02	99.89 %	464,255.72
15 Correction of budgetary imbalances	0.00	0.00	-120,279,693.34	0.00	-120,279,693.34	0.00	-120,333,639.94		53,946.60
Total	105,259,468,772.00	98,384,147,898.00	98,280,584,341.05	1,543,718,862.16	99,824,283,203.21	1,507,513,642.13	96,865,799,498.77	99.99 %	1,450,970,062.31

Detail Title 3: Surpluses available

Chapter	Income appropriations		Entitlements established		Revenue		receipts as % of budget		Outstanding
	initial 1	final 2	current year 3	carried 4	current year 5-3+4	carried 7	current year 6	9-8/2	
30 Surplus from previous year	0.00	3,262,668,965.00	2,736,707,563.42	525,961,402.07	3,262,668,965.49	525,961,402.07	2,736,707,563.42	100.00 %	0.00
31 VAT surplus	0.00	400,012,593.00	399,121,900.87	0.00	399,121,900.87	0.00	399,121,900.81	99.78 %	0.06
32 GNI surplus	0.00	2,051,303,214.00	2,048,986,753.84	0.00	2,048,986,753.84	0.00	2,048,986,753.57	99.89 %	0.27
34 Adjustment for non-participation in JHAP	0.00	0.00	6,063.63	0.00	6,063.63	0.00	6,013.33		50.30
35 United Kingdom correction	0.00	0.00	-10,330,624.89	0.00	-10,330,624.89	0.00	-10,330,624.84		-0.05
Total	0.00	5,713,984,737.00	5,174,491,656.87	525,961,402.07	5,700,453,058.94	525,961,402.07	5,174,491,606.29	99.76 %	50.58

3. CORRECTION OF BUDGETARY IMBALANCES (CHAPTER 15)

EUR

Member states	Income appropriations		Entitlements established		Revenue			receipts as % of budget 9=8/2	Outstanding 10=5-9	
	initial 1	final 2	current year 3	carried 4	Total 5=3+4	current year 6	carried 7			Total 8=6+7
01 BELGIQUE/BELGIUM	248,903,663.00	253,499,702.00	253,499,702.04	0.00	253,499,702.04	253,499,702.04	0.00	253,499,702.04	100.00 %	0.00
02 REP. TCHEQUE/CZECH REP.	70,084,115.00	77,436,772.00	78,784,207.18	0.00	78,784,207.18	78,784,206.90	0.00	78,784,206.90	101.74 %	0.28
03 DANEMARK/DENMARK	170,491,608.00	170,889,224.00	170,626,344.71	0.00	170,626,344.71	170,626,344.78	0.00	170,626,344.78	99.86 %	-0.07
04 ALLEMAGNE/GERMANY	327,163,174.00	326,677,437.00	326,677,437.00	0.00	326,677,437.00	326,677,437.00	0.00	326,677,437.00	100.00 %	0.00
05 ESTONIE/ESTONIA	7,163,521.00	7,579,685.00	7,579,685.04	0.00	7,579,685.04	7,579,685.06	0.00	7,579,685.06	100.00 %	-0.02
06 GRECE/GREECE	148,843,753.00	149,533,989.00	149,533,989.00	0.00	149,533,989.00	149,533,989.00	0.00	149,533,989.00	100.00 %	0.00
07 ESPAGNE/SPAIN	707,230,145.00	712,604,846.00	712,604,846.04	0.00	712,604,846.04	712,604,846.04	0.00	712,604,846.04	100.00 %	0.00
08 FRANCE	1,416,965,627.00	1,431,018,736.00	1,431,018,735.96	0.00	1,431,018,735.96	1,431,018,735.96	0.00	1,431,018,735.96	100.00 %	0.00
09 IRLANDE/IRELAND	106,473,014.00	111,596,437.00	111,596,436.96	0.00	111,596,436.96	111,596,436.96	0.00	111,596,436.96	100.00 %	0.00
10 ITALIE/ITALY	1,174,030,013.00	1,172,564,383.00	1,172,564,382.96	0.00	1,172,564,382.96	1,172,564,382.96	0.00	1,172,564,382.96	100.00 %	0.00
11 CHYPRE/CYPRUS	10,854,598.00	10,840,761.00	10,891,043.37	0.00	10,891,043.37	10,891,043.37	0.00	10,891,043.37	100.46 %	0.00
12 LETTONIE/LATVIA	9,044,766.00	9,893,248.00	9,912,957.91	0.00	9,912,957.91	9,955,263.87	0.00	9,955,263.87	100.63 %	-42,305.96
13 LITHUANIE/LITHUANIA	15,783,115.00	16,168,908.00	16,168,908.00	0.00	16,168,908.00	16,168,908.01	0.00	16,168,908.01	100.00 %	-0.01
14 LUXEMBOURG/LUXEMBURG	19,804,092.00	20,409,608.00	20,409,608.04	0.00	20,409,608.04	20,409,608.04	0.00	20,409,608.04	100.00 %	0.00
15 HONGRIE/HUNGRIA	70,461,820.00	71,059,709.00	70,567,371.88	0.00	70,567,371.88	70,567,374.12	0.00	70,567,374.12	99.31 %	-2.24
16 MALTE/MALTA	3,908,867.00	3,718,228.00	3,748,006.19	0.00	3,748,006.19	3,748,006.19	0.00	3,748,006.19	100.80 %	0.00
17 PAYS-BAS/NETHERLANDS	69,036,330.00	69,621,326.00	69,621,326.04	0.00	69,621,326.04	69,621,326.04	0.00	69,621,326.04	100.00 %	0.00
18 AUTRICHE/AUSTRIA	34,870,705.00	35,207,736.00	35,207,736.00	0.00	35,207,736.00	35,207,736.00	0.00	35,207,736.00	100.00 %	0.00
19 POLOGNE/POLAND	163,551,630.00	190,479,027.00	193,428,582.40	0.00	193,428,582.40	193,428,582.21	0.00	193,428,582.21	101.55 %	0.19
20 PORTUGAL	116,471,517.00	115,831,053.00	115,831,053.00	0.00	115,831,053.00	115,831,053.00	0.00	115,831,053.00	100.00 %	0.00
21 SLOVENIE/SLOVENIA	22,959,582.00	23,145,582.00	23,160,725.93	0.00	23,160,725.93	23,160,724.87	0.00	23,160,724.87	100.07 %	1.06
22 SLOVAQUIE/SLOVAKIA	29,348,064.00	30,880,084.00	30,893,845.27	0.00	30,893,845.27	30,797,591.49	0.00	30,797,591.49	99.73 %	96,253.78
23 FINLANDE/FINLAND	129,624,747.00	131,106,782.00	131,106,782.04	0.00	131,106,782.04	131,106,782.04	0.00	131,106,782.04	100.00 %	0.00
24 SUEDE/SWEDEN	42,082,486.00	43,940,406.00	42,874,874.13	0.00	42,874,874.13	42,874,874.13	0.00	42,874,874.13	97.58 %	0.00
25 ROYAUME-UNIS/UNITED KINGDOM	-5,115,150,953.00	-5,185,683,679.00	-5,308,588,280.43	0.00	-5,308,588,280.43	-5,308,588,280.02	0.00	-5,308,588,280.02	102.37 %	-0.41
Total	0.00	0.00	-120,279,693.34	0.00	-120,279,693.34	-120,333,639.94	0.00	-120,333,639.94		63,946.60

4. CONSOLIDATED SUMMARY OF THE IMPLEMENTATION OF BUDGET REVENUE 2005 BY INSTITUTION

Institution	Income appropriations		Entitlements established		Revenue		receipts as % of budget		Outstanding	
	initial	final	current year	carried	current year	carried	9=8/2	10=9-8		
	1	2	3	4	5=3+4	6	7	8=6+7		
European Parliament	91,547,803.00	89,962,566.00	112,393,557.07	8,094,561.00	120,488,118.07	112,393,557.07	0.00	112,393,557.07	124.93 %	8,094,561.00
Council	45,617,160.00	44,847,907.00	68,307,917.45	4,329,850.14	72,637,767.59	60,619,734.88	3,263,388.24	60,619,734.88	142.44 %	8,754,644.47
Commission	106,100,103,477.00	105,490,727,996.00	108,437,243,761.80	6,557,641,124.27	112,994,884,886.07	104,007,954,408.26	2,830,554,559.50	106,408,059,947.76	101.28 %	6,156,375,918.31
Court of Justice	30,548,000.00	29,860,000.00	30,967,058.04	51,059.59	31,018,117.63	30,508,217.94	11,038.50	30,508,217.64	102.83 %	496,861.19
Court of Auditors	14,450,000.00	14,214,000.00	17,965,570.71	337,817.05	18,303,387.76	17,123,481.68	221,738.38	17,123,481.68	122.03 %	958,167.70
Economic and Social Committee	11,911,688.00	8,896,909.00	11,879,326.22	0.00	11,879,326.22	11,879,326.22	0.00	11,879,326.22	133.52 %	0.00
Committee of the Regions	4,591,807.00	4,509,221.00	15,184,957.93	0.00	15,184,957.93	15,183,756.13	0.00	15,183,756.13	336.73 %	1,241.80
Ombudsman	766,423.00	755,606.00	623,107.93	0.00	623,107.93	623,107.93	0.00	623,107.93	82.46 %	0.00
European Data Protection Supervisor	463,542.00	454,735.00	301,633.46	0.00	301,633.46	301,633.46	0.00	301,633.46	66.33 %	0.00
Total	106,300,000,000.00	105,684,048,940.00	106,694,866,930.61	6,570,454,412.05	113,265,321,342.66	104,256,587,223.57	2,834,050,724.62	107,090,637,948.19	101.33 %	6,174,683,394.47

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5. COMPARISON OF THE IMPLEMENTATION OF BUDGET REVENUE 2005 AND 2004

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Title	Income appropriations		Entitlements established		Revenue		receipts as % of budget		Outstanding	
	2005	2004	2005	2004	2005	2004	2005	2004	2005	2004
	1 OWN RESOURCES	98,384,147,898.00	94,997,025,409.00	99,824,283,203.21	96,597,751,300.26	96,373,313,140.90	95,051,421,648.09	99.99 %	100.06 %	1,450,970,062.31
3 SURPLUSES AVAILABLE	5,713,984,737.00	5,693,003,706.00	5,700,453,058.84	6,220,834,386.05	5,700,453,008.36	5,694,872,994.11	99.76 %	100.03 %	50.58	525,981,401.84
4 MISCELLANEOUS COMMUNITY TAXES, LEVIES AND DUTIES	796,460,359.00	680,523,920.00	805,221,312.83	650,037,329.42	785,850,405.95	646,971,640.09	98.40 %	95.07 %	19,570,806.88	3,065,689.33
5 ADMINISTRATIVE OPERATION OF THE INSTITUTION	54,035,000.00	66,486,286.00	194,278,564.35	333,734,391.04	177,028,062.95	295,649,897.81	327.62 %	444.81 %	17,250,481.40	38,084,483.13
6 CONTRIBUTIONS BY THIRD PARTIES	380,000,000.00	200,000.00	2,037,971,805.84	1,863,731,345.91	1,641,785,879.12	1,275,865,940.11	456.05 %	637932.97 %	396,185,726.72	587,865,405.80
7 INTERESTS ON LATE PAYMENTS AND FINES	318,000,000.00	300,000,000.00	4,633,894,891.89	4,331,529,810.70	356,379,846.77	470,135,008.34	112.07 %	156.71 %	4,277,515,245.12	3,861,394,802.36
8 BORROWING AND LENDING OPERATIONS	25,359,946.00	25,863,805.00	42,461,277.11	32,975,503.09	41,758,678.60	31,484,111.81	164.66 %	121.73 %	704,598.51	1,491,391.28
9 MISCELLANEOUS REVENUE	30,061,000.00	43,489,254.00	26,757,428.49	53,756,109.75	14,271,105.54	45,545,006.89	47.47 %	104.73 %	12,486,322.95	8,211,102.86
Total	105,684,048,940.00	101,806,502,380.00	113,266,321,342.66	110,084,350,186.22	107,090,637,946.19	103,511,946,247.35	101.33 %	101.68 %	6,174,663,394.47	6,572,403,938.87

Detail Title 1: Own resources

Chapter	Income appropriations		Entitlements established		Revenue		receipts as % of budget		Outstanding	
	2005	2004	2005	2004	2005	2004	2005	2004	2005	2004
	10 AGRICULTURAL DUTIES	1,119,400,000.00	1,325,588,192.00	1,763,139,003.74	1,744,111,505.01	1,350,779,664.23	1,313,393,181.17	120.67 %	99.08 %	402,359,338.51
11 SUGAR LEVIES	793,800,000.00	416,888,808.00	704,682,245.84	404,562,864.47	695,117,153.40	401,622,672.54	87.57 %	96.34 %	9,565,092.44	2,840,191.93
12 CUSTOMS DUTIES	12,030,800,000.00	10,664,400,000.00	13,065,678,105.24	11,702,865,607.08	12,017,241,801.46	10,592,094,999.20	99.39 %	99.32 %	1,038,436,303.78	1,110,770,607.88
13 VAT	15,558,051,275.00	13,579,913,783.00	15,618,999,596.98	13,680,625,569.83	15,618,908,472.73	13,679,345,948.60	100.40 %	100.73 %	91,124.26	1,279,623.23
14 GNI	68,884,096,623.00	69,010,236,646.00	68,812,063,944.74	69,218,607,723.22	68,811,599,689.02	69,214,219,484.04	99.89 %	100.30 %	464,255.72	4,386,239.18
15 CORRECTION OF BUDGETARY IMBALANCES	0.00	0.00	-120,279,693.34	-153,021,969.35	-120,333,639.94	-149,254,635.46			53,946.60	-3,767,333.89
Total	98,384,147,898.00	94,997,025,409.00	99,824,283,203.21	96,597,751,300.26	98,373,313,140.90	95,051,421,648.09	99.99 %	100.06 %	1,450,970,062.31	1,546,329,652.17

Detail Title 3: Surpluses available

Chapter	Income appropriations		Entitlements established		Revenue		receipts as % of budget		Outstanding	
	2005	2004	2005	2004	2005	2004	2005	2004	2005	2004
	30 SURPLUS FROM PREVIOUS YEAR	3,262,668,985.00	5,693,003,706.00	3,262,668,965.49	6,218,965,107.97	3,262,668,965.49	5,693,003,705.90	100.00 %	100.00 %	0.00
31 VAT SURPLUS	400,012,568.00	0.00	399,121,900.87	232,817,089.08	399,121,900.81	232,817,089.13	99.78 %		0.06	-0.05
32 GNI SURPLUS	2,051,303,214.00	0.00	2,048,886,753.84	-232,213,948.86	2,048,986,753.57	-232,213,948.76	99.89 %		0.27	-0.10
34 ADJUSTMENT FOR NON-PARTICIPATION IN JHAP	0.00	0.00	6,063,663	-9,468.61	6,013.33	-9,468.61			50.30	0.00
35 UNITED KINGDOM CORRECTION	0.00	0.00	-10,330,624.89	1,275,616.47	-10,330,624.84	1,275,616.45			-0.05	0.02
Total	5,713,984,737.00	5,693,003,706.00	5,700,453,058.84	6,220,834,386.05	5,700,453,008.36	5,694,872,994.11	98.76 %	100.03 %	50.58	525,961,401.84

Consolidated reports on implementation of the budget expenditure

The figures in blue are included in the calculation of the outturn

6. CONSOLIDATED SUMMARY OF THE IMPLEMENTATION OF BUDGET EXPENDITURE

EUR

Breakdown of and changes in commitment appropriations

BUDGET	NON-DIFFERENTIATED APPROPRIATIONS	DIFFERENTIATED APPROPRIATIONS	Total
Budget appropriations adopted	56,463,106,119.00	60,091,029,579.00	116,554,135,698.00
Modifications (Transfers, AB)	-752,760,628.00	154,277,146.00	-598,483,482.00
Final Budget appropriations	55,710,345,491.00	60,245,306,725.00	115,955,652,216.00

ADDITIONAL APPROPRIATIONS

Earmarked revenue	304,112,232.13	1,462,791,936.87	1,766,904,169.00
Appropriations carried over or made available again from 2004	51,857,273.88	181,526,691.75	213,383,965.63
TOTAL ADDITIONAL APPROPRIATIONS	355,969,506.01	1,624,318,628.62	1,980,288,134.63

Final Budget appropriations	55,710,345,491.00	60,245,306,725.00	115,955,652,216.00
TOTAL ADDITIONAL APPROPRIATIONS	355,969,506.01	1,624,318,628.62	1,980,288,134.63
TOTAL APPROPRIATIONS AUTHORISED	56,066,314,997.01	61,869,625,353.62	117,935,940,350.63

Breakdown of and changes in payment appropriations

BUDGET	NON-DIFFERENTIATED APPROPRIATIONS	DIFFERENTIATED APPROPRIATIONS	Total
Budget appropriations adopted	56,463,106,119.00	49,836,893,881.00	106,300,000,000.00
Modifications (Transfers, AB)	-752,760,628.00	136,809,568.00	-615,951,060.00
Final Budget appropriations	55,710,345,491.00	49,973,703,449.00	105,684,048,940.00

ADDITIONAL APPROPRIATIONS

Earmarked revenue	308,182,666.83	1,882,003,981.38	2,190,186,650.21
Appropriations carried over from 2004	1,333,400,528.52	226,364,499.38	1,559,765,025.90
TOTAL ADDITIONAL APPROPRIATIONS	1,641,583,195.35	2,108,368,480.76	3,749,951,676.11

Final Budget appropriations	55,710,345,491.00	49,973,703,449.00	105,684,048,940.00
TOTAL ADDITIONAL APPROPRIATIONS	1,641,583,195.35	2,108,368,480.76	3,749,951,676.11
TOTAL APPROPRIATIONS AUTHORISED	57,351,928,686.35	52,082,071,929.76	109,434,000,616.11

7. CONSOLIDATED SUMMARY OF BUDGET IMPLEMENTATION - EXPENDITURE

EUR

Implementation of commitment appropriations by type of appropriation				Implementation of payment appropriations by type of appropriation			
	NON-DIFFERENTIATED APPROPRIATIONS	DIFFERENTIATED APPROPRIATIONS	Total		NON-DIFFERENTIATED APPROPRIATIONS	DIFFERENTIATED APPROPRIATIONS	Total
Budget appropriations adopted	56,463,106,119.00	60,091,029,579.00	116,554,135,698.00	Budget appropriations adopted	56,463,106,119.00	49,836,893,881.00	106,300,000,000.00
Amending budgets	-712,031,890.00	113,548,408.00	-598,483,482.00	Amending budgets	-712,031,890.00	96,080,830.00	-615,951,060.00
Transfers	-40,728,738.00	40,728,738.00	0.00	Transfers	-40,728,738.00	40,728,738.00	0.00
Final budget appropriations	55,710,345,481.00	60,245,306,725.00	115,955,652,206.00	Final budget appropriations	55,710,345,491.00	48,973,703,449.00	105,684,048,940.00
Commitments made	55,346,289,798.45	59,727,974,103.48	115,074,273,902.93	Payments made	54,121,175,902.78	48,500,113,441.50	102,621,289,344.28
Appropriations carried over to 2008	43,561,392.00	143,751,663.33	187,313,055.33	Appropriations carried over to 2006	1,268,685,288.67	158,235,216.62	1,426,920,505.29
Appropriations lapsing	320,484,289.55	373,580,958.19	694,065,257.74	Appropriations lapsing	320,484,289.55	1,315,354,790.88	1,635,839,080.43
Earmarked revenue	304,112,232.13	1,462,791,938.87	1,766,904,169.00	Earmarked revenue	308,182,688.83	1,882,003,981.38	2,190,186,650.21
Commitments made	191,138,084.34	802,007,922.48	993,146,006.82	Payments made	166,746,662.33	760,198,833.70	926,946,496.03
Carried over to 2006	112,751,811.34	659,698,789.77	772,650,701.11	Carried over to 2006	139,133,838.73	1,118,766,630.17	1,257,900,468.90
Appropriations lapsing (EFTA)	222,236.45	885,224.62	1,107,461.07	EFTA automatic carry-over	2,079,931.32	3,037,517.51	2,079,931.32
Appropriations carried over or made available again from 2004	51,857,273.88	161,526,891.75	213,383,965.63	Appropriations carried over from 2004	1,333,400,526.52	226,364,498.38	1,559,765,025.90
Commitments made	51,356,683.88	159,132,754.74	210,489,418.62	Payments made	1,095,186,701.04	191,807,284.90	1,286,993,985.94
Appropriations lapsing	500,610.00	2,393,937.01	2,894,547.01	Appropriations lapsing	238,213,825.48	34,557,214.48	272,771,039.96
Total appropriations authorised	56,066,314,997.01	61,869,625,353.62	117,935,940,350.63	Total appropriations authorised	57,351,928,688.35	52,082,071,929.76	109,434,000,618.11
Total Commitments	55,588,794,547.67	60,669,114,780.70	116,277,909,328.37	Total Payments	55,383,108,266.15	49,452,120,560.10	104,835,228,826.25
Total Appropriations carried over to 2006	156,313,303.34	803,650,453.10	959,963,756.44	Total Appropriations carried over to 2006	1,409,895,058.72	1,277,001,846.79	2,686,900,905.51
Total Appropriations lapsing	321,207,146.00	376,860,119.82	698,067,265.82	Total Appropriations lapsing	558,920,361.48	1,352,949,522.87	1,911,869,884.35

8. CONSOLIDATED SUMMARY OF COMMITMENTS OUTSTANDING

EUR

	NON-DIFFERENTIATED APPROPRIATIONS	DIFFERENTIATED APPROPRIATIONS	Total
Commitments carried forward from previous year	1,312,644,779.89	108,834,255,173.26	1,10,146,899,852.85
Decommitments/Revaluations	-47,156,041.55	-2,245,430,890.13	-2,292,586,931.68
Payments	1,071,918,530.03	42,852,472,130.70	43,924,390,660.73
Cancellations	191,073,488.34	0.00	191,073,488.34
Commitments outstanding at the end of the year	2,496,719.77	63,736,352,152.43	63,738,848,872.20
Commitments for the year	55,588,794,547.67	60,689,114,780.70	116,277,909,328.37
Payments	54,311,190,738.12	6,599,648,429.40	60,910,839,165.52
Cancellation of commitments which cannot be carried over	26,404,269.19	0.00	26,404,269.19
Commitments outstanding at the end of the year	1,251,199,542.36	54,089,466,351.30	55,340,665,893.66
Total commitments outstanding at the end of the year	1,253,695,262.13	117,825,818,503.73	119,079,514,765.86

9. Implementation of commitment and payment appropriations by Institution

Commitment appropriations

EUR

Institution	Commitments made				Appropriations carried over to 2006				Appropriations lapsing				Total	%		
	Commitment appropriations authorised	from carry-overs of appropriations made available again	from earmarked revenue	Total	%	from earmarked revenue	carry-overs by decision	Total	%	from the year's budget appropriations	appropriations carried over or made available again from 2004	from carry-overs (EFTA)			Total	%
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10=9/1	11	12	13	14=11+12+13	15=14/1	
European Parliament	1,331,276,747.41	1,248,096,466.15	0.00	32,879,590.55	1,282,070,058.70	96.30 %	34,280,434.86	34,280,434.86	2.59 %	14,929,253.85	0.00	14,929,253.85	1.12 %	14,929,253.85	1.12 %	
Council	586,182,640.52	555,239,565.95	0.00	11,556,772.34	566,796,338.29	96.69 %	11,460,465.18	11,460,465.18	1.95 %	7,923,837.05	0.00	7,923,837.05	1.35 %	7,923,837.05	1.35 %	
Commission	116,481,812,027.73	112,788,592,572.23	208,358,944.74	935,554,902.64	113,942,508,419.61	98.66 %	723,984,037.27	187,313,055.33	0.79 %	634,008,507.44	2,894,547.01	1,107,461.07	639,009,516.52	0.65 %	639,009,516.52	0.65 %
Court of Justice	232,602,467.74	213,273,948.40	2,100,000.00	146,893.44	215,520,838.84	92.66 %	1,402,902.30	1,402,902.30	0.80 %	15,878,926.80	0.00	15,878,926.80	8.74 %	15,878,926.80	8.74 %	
Court of Auditors	107,548,618.24	93,428,652.33	0.00	377,847.77	93,806,700.10	87.22 %	222,191.47	222,191.47	0.21 %	13,519,728.87	0.00	13,519,728.87	12.57 %	13,519,728.87	12.57 %	
Economic and Social Committee	106,980,105.87	89,676,592.74	0.00	2,850,142.45	101,526,725.19	94.99 %	1,193,747.22	1,193,747.22	1.12 %	4,159,633.26	0.00	4,159,633.26	3.99 %	4,159,633.26	3.99 %	
Committee of Regions	69,570,456.32	57,528,821.83	30,473.88	9,894,057.63	67,241,353.14	96.65 %	106,922.81	106,922.81	0.15 %	2,222,180.37	0.00	2,222,180.37	3.19 %	2,222,180.37	3.19 %	
Ombudsman	7,224,554.00	6,087,926.81	0.00	0.00	6,087,926.81	84.27 %	0.00	0.00	0.00	1,136,727.19	0.00	1,136,727.19	15.73 %	1,136,727.19	15.73 %	
European Data-protection Supervisor	2,840,733.00	2,351,267.88	0.00	0.00	2,351,267.88	82.77 %	0.00	0.00	0.00	489,465.31	0.00	489,465.31	17.23 %	489,465.31	17.23 %	
Total	117,835,949,350.83	115,074,273,802.83	210,489,418.62	993,145,006.82	118,277,909,326.37	98.59 %	772,650,704.11	187,313,055.33	0.81 %	959,963,756.44	2,894,547.01	1,107,461.07	968,067,265.92	0.99 %	968,067,265.92	0.99 %

Payment appropriations

EUR

Institution	Payments made				Appropriations carried over to 2006				Appropriations lapsing				Total	%	
	Payment appropriations authorised	from carry-overs	from earmarked revenue	Total	%	automatic carry-overs	carry-overs by decision	Total	%	from the year's appropriations	from carry-overs (EFTA)	Total			%
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10=9/1	11	12	13	14=11+12+13	15=14/1
European Parliament	1,612,740,091.13	941,932,931.87	259,953,229.82	32,845,285.49	1,234,631,347.28	78.55 %	307,183,636.18	34,408,739.92	341,572,376.10	21.19 %	14,929,253.85	14,929,253.85	21,608,113.90	36,538,367.75	2.27 %
Council	679,630,239.80	445,077,786.06	76,726,378.91	11,556,772.34	533,362,937.31	78.48 %	110,161,778.88	11,460,465.18	121,622,243.07	17.90 %	7,923,837.05	7,923,837.05	16,721,219.37	24,645,056.42	3.83 %
Commission	106,560,810,715.72	100,804,047,680.10	821,809,294.32	899,669,065.39	102,595,524,019.81	96.26 %	766,894,250.15	201,796,609.62	2,179,481,921.61	2.04 %	1,575,780,340.13	228,864,660.21	3,259,753.96	1,905,904,774.30	1.89 %
Court of Justice	245,604,486.57	189,532,160.80	12,311,130.11	146,893.44	210,889,984.45	85.91 %	14,741,784.50	1,402,902.30	16,144,669.80	8.57 %	15,878,926.80	2,760,886.72	18,469,815.32	18,469,815.32	7.52 %
Court of Auditors	114,492,500.23	87,114,872.52	4,982,442.92	377,947.77	92,376,163.21	80.86 %	6,313,979.91	222,191.47	6,536,171.28	5.71 %	13,519,728.87	2,061,439.06	15,581,165.73	15,581,165.73	13.61 %
Economic and Social Committee	114,515,813.43	87,224,811.71	6,402,503.80	2,673,156.03	96,300,271.54	84.09 %	11,451,871.03	1,370,733.64	12,822,704.67	11.20 %	4,159,633.26	1,233,203.93	5,392,837.19	5,392,837.19	4.71 %
Committee of Regions	75,152,388.40	49,862,222.89	4,439,447.01	9,678,615.57	63,899,345.27	85.16 %	7,634,589.94	114,304.87	7,748,903.91	10.31 %	2,222,180.37	1,181,959.86	3,404,140.32	3,404,140.32	4.53 %
Ombudsman	7,870,078.49	5,454,078.24	371,164.93	0.00	5,825,243.17	76.06 %	623,749.57	0.00	623,749.57	8.13 %	1,136,727.19	74,380.55	1,211,097.74	1,211,097.74	15.79 %
European Data-protection Supervisor	3,284,301.39	2,003,120.09	208,394.12	0.00	2,211,514.21	67.34 %	348,147.80	0.00	348,147.80	10.80 %	489,465.31	235,174.27	724,639.56	724,639.56	22.06 %
Total	109,434,000,916.11	107,821,289,344.28	1,285,893,985.94	926,946,496.03	104,836,228,826.25	95.80 %	1,225,123,896.67	201,796,609.62	2,886,900,905.51	2.46 %	1,938,838,090.43	272,771,039.96	3,259,753.96	1,811,869,864.35	1.75 %

10. Breakdown and changes in commitment and payment appropriations by Policy area

EUR

Policy area	Commitment appropriations						Payment appropriations					
	1	2	3	4	5a+b	6a+b	7	8	9	10	Total additional	Total authorised
	Appropriations adopted	Modifications (Transfers and AB)	Appropriations carried over or made available again from 2004	Emarked revenue	Total additional	Total authorised	Appropriations adopted	Modifications (Transfers and AB)	carried over	Emarked revenue	Total additional	Total authorised
01 ECONOMIC AND FINANCIAL AFFAIRS	454 910 620 00	-54 708 622 00	220 000 00	7 105 210 93	7 325 210 93	407 527 208 93	465 032 120 00	-29 298 622 00	10 835 408 60	8 154 544 46	19 889 953 06	455 723 451 06
02 ENTERPRISE	339 881 911 00	41 334 957 00	5 429 089 97	39 846 734 98	45 275 624 35	426 592 592 95	356 560 911 00	4 108 657 00	16 464 248 09	43 872 484 62	60 136 742 71	420 812 510 71
03 COMPETITION	89 959 877 00	-832 504 00	0 00	3 793 789 67	3 793 789 67	92 921 162 67	89 959 877 00	-832 504 00	8 457 710 65	3 788 617 78	10 248 328 44	89 373 701 44
04 EMPLOYMENT AND SOCIAL AFFAIRS	11 589 037 218 00	-161 220 560 00	82 775 286 00	16 056 288 18	88 831 576 18	11 526 649 203 19	9 070 141 487 00	709 146 752 00	16 701 951 05	16 210 402 82	32 912 353 87	9 811 200 592 87
05 AGRICULTURE AND RURAL DEVELOPMENT	53 725 730 188 00	-541 078 953 00	74 450 373 00	9 588 464 37	84 048 867 37	53 288 700 112 37	52 488 410 378 00	413 984 175 00	72 584 675 04	8 899 004 37	82 463 678 41	52 984 708 239 41
06 ENERGY AND TRANSPORT	1 416 786 052 00	-891 009 00	22 225 424 91	48 327 403 43	70 553 828 24	1 486 438 871 24	1 348 286 862 00	-84 228 503 38	17 256 921 35	75 094 827 97	92 351 749 32	1 347 410 087 84
07 ENVIRONMENT	325 652 221 00	186 321 00	0 00	22 152 588 46	22 152 588 46	347 971 130 46	321 222 221 00	-35 133 678 00	30 637 276 35	25 945 764 88	56 583 041 23	342 871 683 23
08 RESEARCH	3 358 914 828 00	-49 108 014 00	0 00	468 093 839 70	468 093 839 70	3 776 900 753 70	2 572 191 178 00	186 272 338 06	38 295 819 33	707 566 386 28	745 954 206 61	3 516 317 721 69
09 INFORMATION SOCIETY	1 274 339 814 00	100 910 281 00	319 400 06	180 095 346 81	180 404 748 89	1 565 654 941 89	1 097 148 914 00	59 914 281 00	17 084 121 39	274 439 810 98	291 523 932 38	1 448 486 027 38
10 DIRECT RESEARCH	366 429 245 00	-10 958 00	0 00	256 438 722 80	256 438 722 80	622 855 009 80	348 317 695 00	-15 610 958 00	40 992 201 55	220 782 025 92	261 774 227 37	594 480 964 37
11 FISHERIES	1 053 177 780 00	-33 302 194 00	1 763 198 95	6 085 287 22	7 848 467 17	1 027 724 083 17	72 780 570 00	-4 968 811 00	6 971 454 92	3 018 147 44	9 990 602 36	78 294 561 36
12 INTERNAL MARKET	73 380 570 00	201 389 00	0 00	3 155 400 89	3 155 400 89	76 737 359 89	20 826 890 303 00	-828 716 921 00	144 601 838 13	10 378 013 57	154 979 851 70	20 152 243 333 70
13 REGIONAL POLICY	27 104 822 015 00	180 207 870 00	9 418 868 00	2 964 708 57	12 383 572 57	27 397 413 587 57	20 826 890 303 00	-828 716 921 00	144 601 838 13	10 378 013 57	154 979 851 70	20 152 243 333 70
14 TAXATION AND CUSTOMS UNION	120 533 981 00	31 966 00	4 040 000 00	5 331 194 75	9 371 194 75	126 637 141 75	115 049 981 00	-15 868 034 00	5 789 864 81	5 251 202 22	11 041 067 03	110 123 014 03
15 EDUCATION AND CULTURE	1 048 937 346 00	-108 339 146 00	0 00	210 456 114 63	210 456 114 63	1 153 854 314 63	972 580 466 00	-52 868 148 00	21 846 298 84	228 787 328 04	251 733 628 88	1 171 624 946 88
16 PRESS AND COMMUNICATION	185 213 937 00	2 248 146 00	0 00	5 265 049 33	5 265 049 33	192 743 132 33	176 202 837 00	6 748 146 00	13 794 155 90	5 173 751 44	18 867 907 24	201 816 890 24
17 HEALTH AND CONSUMER PROTECTION	515 781 828 00	-35 035 572 00	1 350 949 90	16 086 758 25	17 437 708 15	499 163 764 15	518 444 423 00	-52 328 572 00	353 483 951 18	18 081 184 12	371 575 135 30	637 689 986 30
18 AREA OF FREEDOM, SECURITY AND JUSTICE	588 216 684 00	8 650 230 00	2 236 000 00	9 308 574 08	11 542 574 08	608 408 488 08	573 688 808 00	-8 748 670 00	15 351 019 82	9 318 997 43	24 670 017 25	589 590 155 25
19 EXTERNAL RELATIONS	3 682 152 272 00	-349 841 873 00	1 070 898 25	118 207 215 99	119 277 914 24	3 451 788 313 24	3 811 785 875 00	-652 593 373 00	59 503 774 48	117 922 062 44	176 425 858 92	3 335 618 358 92
20 TRADE	78 850 402 00	-746 836 00	0 00	2 841 917 68	2 841 917 68	78 045 483 89	77 870 402 00	-1 846 838 00	5 932 272 58	2 941 917 68	9 874 190 27	84 797 756 27
21 DEVELOPMENT AND RELATIONS WITH AFRICAN, CARIBBEAN AND PACIFIC (ACP) STATES	1 235 677 873 00	-4 785 287 00	2 240 408 00	55 880 932 28	58 124 240 28	1 289 036 826 28	1 318 234 473 00	-171 845 287 00	38 681 157 00	60 970 286 79	88 651 443 78	1 244 240 629 78
22 ENLARGEMENT	1 473 856 752 00	528 751 487 00	0 00	88 465 025 19	88 465 025 19	2 091 172 284 19	2 180 625 752 00	188 601 487 00	17 113 929 88	151 325 656 71	188 438 586 37	2 547 666 825 37
23 HUMANITARIAN AID	513 410 743 00	130 421 628 00	0 00	5 774 713 02	5 774 713 02	649 607 082 02	518 773 243 00	100 421 628 00	4 418 722 68	6 287 192 78	10 705 915 47	626 900 784 47
24 FIGHT AGAINST FRAUD	61 884 945 00	-3 927 797 00	0 00	114 878 61	114 878 61	58 081 724 81	58 734 845 00	-527 797 00	4 565 866 88	114 676 61	4 680 643 19	62 887 681 19
25 COMMISSION'S POLICY COORDINATION AND LEGAL ADVICE	207 322 038 00	5 743 821 00	0 00	8 813 053 88	8 813 053 88	221 976 010 88	205 507 036 00	4 243 921 00	17 348 032 75	9 012 328 27	26 358 362 02	236 108 318 02
26 COMMISSION'S ADMINISTRATION	650 507 325 00	-4 031 702 00	140 800 00	47 717 600 39	47 858 400 39	684 334 023 39	650 507 325 00	-3 751 702 00	104 489 801 00	48 200 751 00	152 690 552 00	799 468 175 00
27 BUDGET	1 385 458 654 00	-15 831 390 00	0 00	2 134 280 50	2 134 280 50	1 371 761 854 50	1 385 458 654 00	-15 831 390 00	11 438 323 60	2 143 748 70	13 582 072 30	1 383 206 636 30
28 AUDIT	10 311 261 00	435 557 00	0 00	318 958 56	318 958 56	11 065 776 56	10 311 261 00	435 557 00	671 402 91	318 958 56	890 361 47	11 731 178 47
29 STATISTICS	132 368 161 00	-1 124 846 00	3 571 995 79	9 008 624 17	12 581 919 96	143 845 932 86	127 171 161 00	-3 028 848 00	7 766 121 97	9 386 526 28	17 155 848 25	141 296 861 25
30 PENSIONS	914 868 000 00	-15 197 000 00	0 00	8 84	8 84	899 771 006 84	914 868 000 00	-15 197 000 00	0 00	6 84	6 84	899 771 006 84
31 RESERVES	223 000 000 00	-210 000 000 00	0 00	0 00	0 00	13 000 000 00	223 000 000 00	-100 000 000 00	0 00	0 00	0 00	13 000 000 00
99 OTHER INSTITUTIONS	2 365 540 848 00	-19 800 868 00	2 130 473 98	106 257 768 02	106 386 241 80	2 444 128 322 80	2 355 540 848 00	-19 800 868 00	411 092 051 37	106 257 768 02	517 348 819 38	2 863 089 600 38
Total	116 554 135 688 00	-585 483 482 00	2 133 983 965 53	1 766 804 189 00	1 880 288 134 83	117 935 840 350 63	106 300 000 000 00	-615 951 060 00	1 559 765 025 80	2 180 186 650 24	3 748 951 676 11	109 434 000 616 11

11. Implementation of commitment appropriations by Policy area

Policy area	Commitment appropriations authorised		Commitments made				Appropriations carried over to 2005				Appropriations lapsing				
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
01 ECONOMIC AND FINANCIAL AFFAIRS	407,527,208.83	303,123,094.94	150,000.00	6,511,248.32	309,794,343.26	76.02%	593,982.61	0.00	593,982.61	0.15%	97,076,803.08	70,000.00	0.00	97,148,803.06	23.84%
02 ENTERPRISE	426,592,592.95	326,655,159.11	5,334,699.05	17,869,637.12	348,676,535.26	82.04%	21,626,932.61	14,757,737.00	36,383,569.61	8.53%	39,903,831.89	94,300.92	234,265.25	40,232,466.06	9.43%
03 COMPETITION	92,921,162.67	89,658,322.33	0.00	2,877,291.31	91,535,613.64	98.51%	912,008.09	0.00	912,008.09	0.88%	469,050.67	0.00	4,489.28	473,539.95	0.51%
04 EMPLOYMENT AND SOCIAL AFFAIRS	11,526,648,203.18	11,408,136,263.44	82,772,096.00	8,445,273.53	11,490,383,832.97	99.76%	7,468,185.87	47,838.60	7,514,024.47	0.07%	19,632,524.96	63,320.00	0.00	19,695,846.96	0.17%
05 AGRICULTURE AND RURAL DEVELOPMENT	53,296,700,112.37	53,023,624,330.44	74,387,053.00	7,489,878.65	53,105,501,362.09	99.69%	2,109,515.72	63,480,000.00	65,589,515.72	0.12%	97,546,914.58	711,240.88	0.00	98,258,155.46	0.18%
06 ENERGY AND TRANSPORT	1,486,438,871.24	1,388,661,830.94	21,515,183.93	14,942,949.86	1,428,019,884.83	95.94%	33,382,839.95	994,712.00	34,387,551.95	2.31%	25,228,400.06	0.00	57,305.48	26,001,354.46	1.75%
07 ENVIRONMENT	347,971,130.46	317,027,446.77	0.00	16,729,378.54	333,756,825.31	95.92%	5,365,903.44	148,000.00	5,513,903.44	1.59%	8,643,085.23	0.00	0.00	8,643,085.23	2.50%
08 RESEARCH	3,776,800,753.70	3,307,357,489.84	0.00	335,091,512.86	3,642,449,002.70	96.44%	134,002,260.02	0.00	134,002,260.02	3.55%	448,414.16	0.00	66.82	449,080.98	0.01%
09 INFORMATION SOCIETY	1,595,854,641.89	1,387,651,273.13	312,800.00	134,220,267.08	1,502,184,340.22	95.95%	65,780,812.19	0.00	65,780,812.19	3.56%	7,596,821.87	6,600.08	74,287.53	7,678,889.48	0.49%
10 DIRECT RESEARCH	622,855,008.80	347,211,040.07	0.00	46,222,754.88	393,433,794.93	63.17%	210,211,615.68	4,425,000.00	214,636,615.68	34.45%	14,782,246.83	0.00	2,352.36	14,784,589.29	2.37%
11 FISHERIES	1,027,724,083.17	993,089,049.71	1,783,168.85	2,873,169.77	997,335,419.43	97.08%	3,204,796.72	887,500.00	3,892,296.72	0.39%	26,089,068.28	0.00	7,300.73	26,096,367.02	2.54%
12 INTERNAL MARKET	76,737,359.69	69,032,912.51	0.00	2,296,436.02	70,329,348.53	91.85%	751,232.67	1,876,978.83	2,628,211.30	3.19%	3,872,068.86	0.00	0.00	3,872,068.86	5.19%
13 REGIONAL POLICY	27,307,413,557.57	27,181,956,010.70	8,418,866.00	2,229,544.66	27,203,606,421.36	99.62%	736,161.91	92,890,830.00	93,626,991.91	0.34%	10,181,144.30	81,891.49	0.00	10,262,935.79	0.04%
14 TAXATION AND CUSTOMS UNION	129,897,141.75	100,428,172.82	0.00	3,832,151.22	181,308,572.97	94.07%	1,450,898.11	0.00	1,450,898.11	0.75%	9,882,681.25	0.00	0.00	9,882,681.25	5.16%
15 EDUCATION AND CULTURE	1,153,954,314.63	931,389,288.66	0.00	7,429,231.22	938,818,520.88	81.14%	90,007,185.49	1,813,605.10	91,820,790.59	7.96%	10,315,325.94	0.00	0.00	10,315,325.94	0.81%
16 PRESS AND COMMUNICATION	92,743,132.33	177,477,421.75	0.00	3,832,151.22	181,308,572.97	94.07%	1,450,898.11	0.00	1,450,898.11	0.75%	9,882,681.25	0.00	0.00	9,882,681.25	5.16%
17 HEALTH AND CONSUMER PROTECTION	498,183,784.15	483,926,799.70	711,529.51	7,429,231.22	472,067,559.43	94.76%	6,573,567.78	3,550,852.00	10,124,419.78	2.43%	13,278,404.30	639,421.39	83,959.25	14,001,784.94	2.81%
18 AREA OF FREEDOM, SECURITY AND JUSTICE	806,409,486.08	568,807,140.40	1,939,084.54	3,825,394.59	594,371,619.52	73.82%	5,376,553.87	0.00	5,376,553.87	0.69%	8,358,773.80	298,815.46	4,625.64	8,657,154.86	1.42%
19 EXTERNAL RELATIONS	3,451,788,313.24	3,323,189,187.85	1,070,686.25	63,358,792.71	3,387,618,668.81	98.14%	54,848,433.28	600,000.00	55,448,433.28	1.61%	8,721,231.15	0.00	0.00	8,721,231.15	0.25%
20 TRADE	76,045,483.69	74,156,018.17	0.00	2,255,949.24	76,411,967.41	98.67%	686,988.45	250,000.00	935,988.45	1.19%	1,697,547.83	0.00	0.00	1,697,547.83	2.15%
21 DEVELOPMENT AND RELATIONS WITH AFRICAN, CARIBBEAN AND PACIFIC (ACP) STATES	1,289,036,828.28	1,218,093,092.13	2,240,408.00	32,505,782.84	1,252,839,282.87	97.19%	23,378,049.45	2,000,000.00	25,378,049.45	1.97%	10,819,583.87	0.00	0.00	10,819,583.87	0.84%
22 ENLARGEMENT	2,091,172,264.18	1,870,418,740.66	0.00	54,438,799.70	1,924,853,560.36	92.05%	34,028,225.48	0.00	34,028,225.48	1.63%	132,290,478.34	0.00	0.00	132,290,478.34	6.33%
23 HUMANITARIAN AID	649,607,062.02	643,708,055.62	0.00	4,778,043.11	648,486,098.73	98.83%	989,689.91	0.00	989,689.91	0.15%	124,313.38	0.00	0.00	124,313.38	0.02%
24 FIGHT AGAINST FRAUD	56,081,724.61	57,222,741.51	0.00	69,382.24	57,292,123.75	98.84%	46,284.37	0.00	46,284.37	0.08%	744,306.49	0.00	0.00	744,306.49	1.29%
25 COMMISSION'S POLICY COORDINATION AND LEGAL ADVICE	221,978,010.88	209,594,882.08	0.00	4,881,157.97	214,555,740.03	96.66%	3,931,985.71	0.00	3,931,985.71	1.77%	3,481,374.84	0.00	0.00	3,481,374.84	1.57%
26 COMMISSION'S ADMINISTRATION	894,334,023.39	617,847,307.28	140,200.00	28,770,892.78	646,558,500.04	93.12%	19,946,807.61	0.00	19,946,807.61	2.73%	28,828,315.74	600.00	0.00	29,428,615.74	4.15%
27 BUDGET	1,371,781,684.50	1,367,733,069.27	0.00	1,439,812.68	1,369,172,981.95	99.61%	894,377.84	0.00	894,377.84	0.05%	1,894,485.73	0.00	0.00	1,894,485.73	0.14%
28 AUDIT	11,095,776.56	10,508,029.11	0.00	227,786.37	10,735,815.48	97.03%	91,170.19	0.00	91,170.19	0.82%	237,786.89	0.00	0.00	237,786.89	2.15%
29 STATISTICS	143,845,832.96	114,447,526.26	2,655,119.00	5,495,381.57	122,598,026.83	85.23%	3,387,160.98	0.00	3,387,160.98	2.34%	16,816,888.74	916,876.78	147,081.61	17,800,846.14	12.43%
30 PENSIONS	989,771,008.84	897,979,045.67	0.00	0.00	897,979,045.67	96.80%	6.94	0.00	6.94	0.00%	1,781,854.33	0.00	0.00	1,781,854.33	0.20%
31 RESERVES	13,000,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	13,000,000.00	0.00	0.00	13,000,000.00	100.00%
90 OTHER INSTITUTIONS	2,444,128,322.90	2,275,681,330.70	2,130,473.88	57,591,104.18	2,335,402,908.76	95.55%	48,666,663.84	0.00	48,666,663.84	1.89%	60,058,750.30	0.00	0.00	60,058,750.30	2.46%
Total	117,935,840,356.63	115,074,273,802.83	219,489,418.82	993,145,906.82	116,277,909,328.37	98.59%	772,650,704.11	187,313,055.33	959,963,759.44	0.81%	694,065,267.74	2,894,547.01	1,107,464.07	698,067,265.82	0.59%

EUR

12. Implementation of payment appropriations by budget Policy area

EUR

Policy area	Payments made				Appropriations carried over 2005				Appropriations lapsing							
	from the year's appropriations	from carry-over	emerged revenue	Total	automatic carry-over	carry-over by decision	re-emerged revenue	Total	%	from the year's appropriations	from carry-over	emerged revenue (EFTA)	Total			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
01 ECONOMIC AND FINANCIAL AFFAIRS	455 723 451.06	338 794 168.30	9 578 187.96	8 454 657.45	356 798 011.71	78 29.3%	5 498 766.18	0.00	699 667.01	6 158 653.19	1.35%	81 510 565.52	1 256 220.64	0.00	92 766 786.16	20.38%
02 ENTERPRISE	420 813 510.71	281 995 143.66	11 106 167.87	12 395 001.15	305 486 312.68	72.59%	17 491 519.32	81 382.00	30 416 971.63	47 869 893.15	11.40%	61 108 713.02	5 366 080.22	870 521.64	67 337 314.88	16.00%
03 COMPETITION	99 373 701.44	81 330 360.60	5 895 856.71	2 426 688.93	88 655 688.24	90.22%	6 890 688.45	0.00	1 351 881.96	8 242 358.33	8.29%	906 345.96	559 053.84	10 256.88	1 475 658.87	1.46%
04 EMPLOYMENT AND SOCIAL AFFAIRS	9 911 200 582.87	9 736 482 417.84	11 241 777.63	8 533 512.75	8 756 257 708.52	99.44%	16 804 010.81	0.00	7 475 488.63	24 076 509.44	0.25%	25 201 810.35	5 480 173.12	201 381.44	30 863 374.81	0.31%
05 AGRICULTURE AND RURAL DEVELOPMENT	52 894 768 230.41	52 664 045 015.42	66 446 957.98	8 414 872.24	52 736 806 945.54	99.53%	22 879 171.13	43 480 000.00	3 484 032.13	69 843 303.26	0.13%	171 600 264.45	6 117 717.16	0.00	178 017 981.61	0.34%
06 ENERGY AND TRANSPORT	1 347 410 087.84	1 178 703 578.70	13 444 694.84	13 080 791.16	1 205 228 085.70	89.45%	17 357 235.72	0.00	60 874 878.00	78 332 113.72	5.81%	58 897 533.20	3 812 226.51	1 038 158.91	63 848 918.52	4.74%
07 ENVIRONMENT	342 671 560.23	237 922 753.30	20 844 188.47	17 311 315.99	275 876 257.76	80.51%	16 527 832.12	0.00	9 627 307.33	25 155 239.45	7.34%	31 637 856.58	9 895 087.98	7 141.56	41 640 086.02	12.15%
08 RESEARCH	3 516 317 721.89	2 734 272 087.60	25 861 243.31	255 253 164.74	3 015 488 485.66	85.78%	35 381 780.12	0.00	452 297 864.84	487 688 644.78	13.87%	786 649.18	12 334 576.02	7 358.90	13 141 581.08	0.37%
09 INFORMATION SOCIETY	1 448 488 027.38	1 114 532 763.41	14 598 308.03	99 187 604.51	1 227 318 675.95	84.73%	21 431 384.29	0.00	178 065 523.04	187 526 887.33	13.64%	20 889 987.30	2 485 813.36	156 683.44	23 842 464.10	1.63%
10 DIRECT RESEARCH	594 480 964.37	264 157 184.65	28 863 928.12	41 804 387.31	355 815 481.08	59.85%	37 284 072.21	0.00	4 754 615.57	216 107 331.04	38.35%	11 265 470.14	11 136 272.43	154 389.88	22 558 142.25	3.78%
11 FISHERIES	921 487 723.07	774 587 205.08	41 070 935.21	2 817 535.14	818 585 676.41	88.83%	4 342 023.42	0.00	4 754 615.57	9 098 639.99	0.99%	86 285 887.82	7 445 616.40	84 083.45	93 805 407.67	10.18%
12 INTERNAL MARKET	78 284 561.36	59 860 725.32	5 145 692.77	1 871 378.30	66 677 766.39	85.17%	7 525 064.17	0.00	1 134 177.46	8 659 241.63	11.06%	1 108 168.51	1 825 762.15	13 581.88	2 847 523.34	3.77%
13 REGIONAL POLICY	20 162 243 333.70	19 829 411 208.88	143 622 798.33	9 283 188.12	18 982 317 107.34	89.16%	17 128 898.48	92 880 930.00	1 094 925.45	111 104 553.91	0.55%	57 842 632.65	978 039.80	0.00	58 821 672.45	0.28%
14 TAXATION AND CUSTOMS UNION	110 123 014.03	85 800 803.19	5 202 717.78	3 245 043.73	84 046 566.70	85.40%	5 740 480.18	0.00	2 006 158.49	7 746 618.65	7.03%	7 740 683.65	587 147.03	0.00	8 327 830.68	7.56%
15 EDUCATION AND CULTURE	1 171 624 946.88	878 838 858.06	16 903 821.68	107 313 701.82	1 002 957 478.58	85.60%	20 119 863.92	800 000.00	122 234 614.46	143 154 278.28	12.22%	20 331 700.12	5 042 476.98	238 011.76	25 613 186.84	2.18%
16 PRESS AND COMMUNICATION	201 916 890.24	146 563 886.47	9 381 538.28	3 081 198.02	159 018 725.77	76.75%	17 043 633.33	0.00	2 112 553.42	19 156 186.75	8.48%	19 341 361.20	4 402 616.52	0.00	23 743 977.72	11.76%
17 HEALTH AND CONSUMER PROTECTION	837 688 986.30	181 011 580.47	301 338 033.39	6 486 898.02	486 937 321.89	58.55%	248 151 443.93	3 280 000.00	11 439 951.97	262 871 415.80	31.39%	23 671 786.60	52 144 917.79	164 534.13	75 861 249.52	9.07%
18 AREA OF FREEDOM, SECURITY AND JUSTICE	589 580 185.25	482 875 438.63	3 984 763.08	3 846 710.77	470 786 813.49	79.85%	6 648 078.83	48 956 834.87	5 364 815.25	61 070 829.05	10.36%	46 238 684.57	23 139 423.86	0.00	59 378 568.79	1.79%
19 EXTERNAL RELATIONS	3 335 618 388.82	3 057 105 735.30	35 384 350.82	72 238 805.07	3 164 706 880.99	94.88%	54 726 880.12	10 770 843.65	45 685 277.37	111 182 901.14	3.33%	38 588 142.83	11 388 256.73	107 471.41	57 732 412.71	9.79%
20 TRADE	84 797 756.27	67 406 218.19	5 186 399.65	1 907 820.53	74 500 528.37	87.88%	5 793 888.89	0.00	1 033 997.16	6 817 687.05	8.04%	2 733 677.92	745 882.93	0.00	3 479 560.85	4.10%
21 DEVELOPMENT AND RELATIONS WITH AFRICAN, CARIBBEAN AND PACIFIC (ACP) STATES	1 244 240 628.79	1 088 888 298.84	21 865 981.51	48 305 933.70	1 140 081 224.15	91.63%	38 232 689.82	0.00	12 684 353.09	51 887 023.01	4.19%	35 387 217.14	16 825 165.49	0.00	52 222 382.83	4.20%
22 ENLARGEMENT	2 547 666 825.37	1 782 281 182.02	6 884 018.76	111 662 841.02	1 602 618 042.80	74.68%	25 729 715.18	0.00	38 662 815.68	65 392 530.87	2.57%	571 238 341.80	8 418 808.90	0.00	578 656 251.70	22.75%
23 HUMANITARIAN AID	628 800 784.47	591 421 208.28	4 015 330.15	626 384.48	596 062 922.81	95.08%	4 780 274.06	0.00	5 680 808.30	10 441 082.36	1.87%	19 893 388.66	403 382.54	0.00	20 386 779.20	3.25%
24 FIGHT AGAINST FRAUD	62 687 881.19	49 772 903.10	3 323 151.44	65 906.83	53 161 981.37	84.53%	5 586 883.84	1 446 808.00	48 788.88	7 082 471.82	11.28%	1 400 443.06	1 242 814.84	0.00	2 643 258.00	4.20%
25 COMMISSIONS POLICY COORDINATION AND LEGAL ADVICE	236 109 319.02	191 720 903.10	12 846 078.56	5 388 893.54	208 968 876.20	88.83%	15 381 713.89	0.00	3 813 435.73	18 975 149.72	8.04%	2 888 338.91	4 489 953.16	0.00	7 188 293.10	3.04%
26 COMMISSIONS ADMINISTRATION	789 486 175.00	552 308 314.89	77 850 023.13	19 430 254.35	648 888 582.37	81.13%	70 545 245.28	0.00	29 770 496.85	100 315 741.93	12.55%	23 821 062.93	28 639 777.87	0.00	56 580 840.70	6.32%
27 BUDGET	1 383 208 836.30	1 356 844 152.65	10 822 950.13	1 341 860.99	1 371 106 883.77	99.13%	9 896 815.62	0.00	801 887.71	8 880 803.33	0.70%	1 894 485.73	515 373.47	0.00	2 409 889.20	0.17%
28 AUDIT	11 737 178.47	8 746 562.60	498 793.51	216 403.06	10 463 778.17	89.15%	762 446.51	0.00	100 555.50	863 002.01	7.35%	237 788.89	172 609.40	0.00	410 398.29	3.50%
29 STATISTICS	141 298 881.25	97 881 231.14	5 836 800.01	7 595 351.87	111 123 368.02	78.65%	8 432 383.72	0.00	1 570 033.33	10 002 427.05	7.08%	18 017 589.14	1 928 321.96	224 141.08	20 171 051.18	14.28%
30 PENSIONS	986 771 006.84	895 202 618.12	0.00	0.00	895 202 618.12	89.49%	2 778 427.55	0.00	6.94	2 778 434.46	0.31%	1 781 854.33	0.00	0.00	1 791 864.33	0.20%
31 RESERVES	123 000 000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00	0.00%	123 000 000.00	0.00	0.00	123 000 000.00	100.00%
90 OTHER INSTITUTIONS	2 663 068 800.39	1 817 241 884.18	3 851 958 881.62	57 279 430.64	2 238 705 808.44	78.50%	458 436 646.52	48 878 337.39	1 258 989 408.22	507 418 883.80	17.78%	80 058 750.30	45 806 356.76	0.00	105 865 110.05	3.71%
Total	109 434 000 516.11	102 621 288 344.28	1 288 983 885.94	976 846 486.03	1 048 835 278 826.25	85.80%	1 235 423 886.67	201 786 608.82	1 258 989 408.22	2 886 900 806.51	2.46%	1 635 839 090.43	272 771 938.96	3 259 783.86	1 911 869 884.35	1.75%

13. Comparison of budget implementation 2005 and 2004 by Policy area

Commitment Appropriations

Policy area	Authorised appropriations				Commitments made				Appropriations carried over to the following year				Appropriations lapsing				
	2004		% change		2005		% change		2006		% change		2005		% change		
	1	2	3=(1-2)/2	4	5=4/1	6	7=6/2	8=(4-5)/5	9	10=9/1	11	12=11/2	13=10-11/11	14=1-9	15=14/1	16=14-15/15	
01 ECONOMIC AND FINANCIAL AFFAIRS	407,527,208.93	482,183,876.53	-16.48 %	308,784,343.26	76.02 %	431,421,366.37	89.47 %	593,982.61	0.15 %	1,254,405.01	0.26 %	-52.65 %	97,148,903.06	23.84 %	49,508,075.15	10.27 %	98.23 %
02 ENTERPRISE	428,592,592.95	334,476,717.34	27.84 %	348,976,535.28	82.04 %	285,493,213.13	86.39 %	22,539.22	8.53 %	24,976,227.01	7.47 %	45.86 %	40,232,488.08	9.43 %	24,005,277.20	7.19 %	67.80 %
03 COMPETITION	92,821,162.87	96,474,456.85	7.48 %	91,535,613.84	98.51 %	83,896,447.61	97.02 %	9.11 %	0.99 %	947,316.65	1.10 %	-3.73 %	473,539.85	0.51 %	1,830,694.39	1.89 %	-70.96 %
04 EMPLOYMENT AND SOCIAL AFFAIRS	11,528,848,203.18	10,800,240,229.71	5.75 %	11,499,353,832.97	99.76 %	10,779,114,367.58	98.89 %	6.88 %	0.07 %	90,045,989.83	0.83 %	-91.66 %	19,780,564.84	0.17 %	31,079,872.30	0.29 %	-38.36 %
05 AGRICULTURE AND RURAL DEVELOPMENT	53,268,700,112.37	48,861,561,432.53	9.02 %	53,105,501,362.08	98.69 %	49,470,819,687.98	96.20 %	9.56 %	0.12 %	77,476,564.13	0.16 %	-15.34 %	97,610,234.56	0.18 %	313,165,280.44	0.64 %	-68.93 %
06 ENERGY AND TRANSPORT	1,498,436,871.24	1,473,852,103.82	4.39 %	1,426,019,884.83	95.94 %	1,344,874,705.69	94.43 %	6.05 %	2.31 %	46,559,497.57	3.27 %	-26.14 %	28,031,354.48	1.75 %	32,717,900.66	2.30 %	-20.44 %
07 ENVIRONMENT	347,971,130.46	385,776,307.75	-4.87 %	333,766,626.31	95.92 %	344,845,192.57	94.22 %	-3.16 %	1.56 %	7,108,055.57	1.94 %	-22.43 %	9,700,400.71	2.50 %	14,025,859.61	3.83 %	-37.87 %
08 RESEARCH	3,776,900,753.70	3,659,311,117.71	3.24 %	3,842,449,012.70	96.44 %	3,513,905,006.10	98.05 %	3.66 %	3.55 %	142,801,493.90	3.90 %	-6.16 %	449,480.88	0.01 %	1,604,617.71	0.04 %	-71.99 %
09 INFORMATION SOCIETY	1,565,654,841.88	1,334,308,820.76	17.34 %	1,502,184,340.22	95.95 %	1,248,988,805.43	93.60 %	20.27 %	3.58 %	65,790,812.19	3.58 %	6.31 %	14,784,588.29	2.37 %	252,851.21	0.05 %	5747.15 %
10 DIRECT RESEARCH	672,855,009.90	530,804,375.48	17.32 %	383,433,784.83	63.17 %	328,756,408.21	61.82 %	19.67 %	0.39 %	3,892,296.72	3.15 %	5.78 %	3,892,296.72	0.39 %	20,895,119.08	2.89 %	-7.30 %
11 FISHERIES	1,077,724,083.17	975,270,237.12	5.36 %	987,735,419.43	97.08 %	943,256,184.11	96.72 %	4.89 %	3.15 %	751,881.63	1.02 %	222.85 %	3,978,798.66	5.19 %	6,148,286.36	9.31 %	-35.27 %
12 INTERNAL MARKET	76,737,358.69	73,950,447.89	3.77 %	70,329,348.53	91.65 %	67,050,269.20	90.87 %	4.89 %	0.34 %	85,615,981.91	0.34 %	2.43 %	10,181,144.30	0.04 %	71,528,680.86	0.27 %	-85.75 %
13 REGIONAL POLICY	27,307,413,557.57	26,638,722,846.19	2.51 %	27,203,606,421.36	99.62 %	26,557,816,551.38	99.69 %	2.43 %	7.98 %	1,575,988.58	0.87 %	-7.94 %	8,982,661.25	5.19 %	5,563,741.58	2.81 %	-52.55 %
14 TAXATION AND CUSTOMS UNION	129,837,141.75	112,278,831.35	15.79 %	108,310,512.65	83.36 %	98,287,710.53	85.77 %	12.47 %	1.09 %	1,387,963.63	1.09 %	-76.09 %	20,228,785.57	15.57 %	10,134,010.54	9.03 %	99.61 %
15 EDUCATION AND CULTURE	1,153,854,314.63	1,178,732,204.68	-1.94 %	1,051,670,746.48	91.14 %	1,065,611,615.33	90.39 %	-1.12 %	7.98 %	101,556,932.88	8.83 %	-8.59 %	10,462,777.56	0.81 %	11,563,656.37	0.86 %	-9.82 %
16 PRESS AND COMMUNICATION	192,743,132.33	181,878,106.71	5.87 %	181,309,572.97	94.07 %	165,741,219.10	85.63 %	16.42 %	0.75 %	1,450,898.11	0.75 %	-7.94 %	8,982,661.25	5.19 %	24,581,899.03	13.50 %	-59.36 %
17 HEALTH AND CONSUMER PROTECTION	488,193,764.15	589,712,832.88	-14.65 %	472,067,559.43	94.78 %	571,356,588.85	97.88 %	-17.38 %	2.43 %	6,792,602.55	1.16 %	78.49 %	14,001,784.94	2.81 %	5,563,741.58	0.85 %	151.66 %
18 AREA OF FREEDOM, SECURITY AND JUSTICE	608,409,489.08	536,843,730.17	13.31 %	584,371,619.52	97.89 %	512,430,214.78	85.43 %	15.98 %	0.88 %	8,721,231.15	2.15 %	-32.28 %	8,681,314.70	1.42 %	18,254,103.11	3.40 %	-52.55 %
19 EXTERNAL RELATIONS	3,451,769,313.24	3,809,509,131.83	-9.37 %	3,387,619,646.81	98.14 %	3,704,338,473.85	97.26 %	-8.55 %	1.61 %	55,448,433.28	1.61 %	81.660,056.95	1,697,547.83	2.15 %	22,310,500.83	0.59 %	-60.81 %
20 TRADE	79,045,483.69	76,888,793.85	2.67 %	78,411,867.41	96.87 %	71,776,052.80	93.23 %	6.46 %	1.18 %	935,986.45	1.18 %	17.55 %	1,697,547.83	2.15 %	4,417,515.38	5.74 %	-81.57 %
21 DEVELOPMENT AND RELATIONS WITH AFRICAN, CARIBBEAN AND PACIFIC (ACP) STATES	1,289,036,926.28	1,249,389,272.16	3.42 %	1,262,839,282.87	97.19 %	1,186,257,470.50	95.96 %	4.73 %	1.97 %	25,279,048.45	3.08 %	-33.94 %	10,819,583.87	0.84 %	11,723,137.03	0.94 %	-7.71 %
22 ENLARGEMENT	2,091,172,264.18	1,426,112,677.33	46.63 %	1,924,853,560.38	92.05 %	1,289,859,570.66	80.46 %	49.23 %	1.83 %	89,383,052.12	6.27 %	-61.92 %	132,280,478.34	6.33 %	46,891,054.55	3.29 %	182.12 %
23 HUMANITARIAN AID	648,607,062.02	536,579,381.08	21.08 %	648,484,058.73	99.83 %	538,163,165.48	89.97 %	20.98 %	0.15 %	999,889.81	0.15 %	231.683.44	124,313.38	0.02 %	184,582.18	0.03 %	-32.56 %
24 FIGHT AGAINST FRAUD	58,081,724.61	55,068,144.71	5.47 %	57,291,123.75	98.84 %	51,316,597.57	93.19 %	11.84 %	0.08 %	46,294.37	0.08 %	8,286.71	744,306.48	1.28 %	3,744,250.43	6.80 %	-80.12 %
25 COMMISSIONS POLICY COORDINATION AND LEGAL ADVICE	221,879,010.88	208,873,459.37	7.30 %	214,585,740.03	96.86 %	199,352,506.03	96.36 %	7.63 %	1.77 %	3,931,995.71	1.77 %	2,953,336.10	3,491,374.94	1.57 %	4,567,615.24	2.21 %	-23.76 %
26 COMMISSIONS ADMINISTRATION	894,334,023.38	726,137,377.55	-4.38 %	846,558,500.04	93.12 %	700,053,847.33	96.41 %	-7.64 %	2.73 %	18,846,607.61	1.78 %	48.18 %	26,828,915.74	4.15 %	13,121,868.08	1.81 %	118.70 %
27 BUDGET	1,371,761,854.50	1,474,380,081.01	-6.86 %	1,369,172,960.83	99.81 %	1,471,230,486.42	98.79 %	-0.84 %	0.05 %	894,377.84	0.05 %	570,134.73	91,087.76	0.95 %	1,894,485.73	0.14 %	-25.55 %
28 AUDIT	11,065,776.56	9,834,864.70	14.85 %	10,736,817.48	97.03 %	9,290,849.05	86.43 %	15.57 %	2.34 %	3,367,160.89	5.83 %	-57.82 %	17,890,645.14	12.43 %	17,057,067.44	12.46 %	4.83 %
29 STATISTICS	143,845,832.96	136,939,903.35	5.04 %	122,589,026.89	85.23 %	111,900,593.82	81.72 %	6.68 %	6.94	7,892,136.09	5.83 %	0.00 %	1,781,954.33	0.20 %	104,246.00	0.01 %	1816.83 %
30 PENSIONS	889,771,006.94	841,776,899.00	6.88 %	897,578,045.67	89.80 %	841,672,750.00	88.99 %	0.00 %	0.00 %	0.00	0.00 %	0.00 %	13,000,000.00	100.00 %	221,000,000.00	100.00 %	-94.12 %
31 RESERVES	13,000,000.00	221,000,000.00	-94.12 %	0.00	0.00 %	0.00	0.00 %	0.00 %	0.00 %	0.00	0.00 %	0.00 %	60,058,730.30	2.46 %	83,518,074.87	3.48 %	-28.09 %
80 OTHER INSTITUTIONS	2,444,129,322.90	2,386,724,218.17	1.98 %	2,335,402,809.76	95.55 %	2,289,808,421.15	85.94 %	1.89 %	1.89 %	49,668,663.94	1.89 %	108.80 %	60,058,730.30	2.46 %	17,057,067.44	12.46 %	4.83 %
Total	117,935,840,350.63	111,421,809,800.18	5.85 %	116,277,808,328.37	98.59 %	106,272,525,282.07	98.07 %	6.41 %	0.81 %	959,963,756.44	0.81 %	1,066,291,319.82	898,067,865.82	0.59 %	1,082,843,188.29	0.97 %	-35.54 %

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13. Comparison of budget implementation 2005 and 2004 by Policy area

Policy area	Authorised appropriations										Payments made										Appropriations carried over to the following year										Appropriations lapsing									
	2005		2004		% change		2005		2004		% change		2005		2004		% change		2005		2004		% change		2005		2004		% change											
	1	2	3=1-2/2	4	5=4/1	6	7=6/2	8	9	10=8/1	11	12=11/2	13=10-11/11	14=14-3	15=14/1	16=14-15/16	17=17-2	18=17/1	19=18-19/19	20	21	22=20-21/21	23=20-21/21	24=24-3	25=24/1	26=24-25/25	27=27-2	28=27/1	29=28-29/29	30	31									
01 ECONOMIC AND FINANCIAL AFFAIRS	455,723,451.06	427,609,702.53	8.57%	356,796,011.71	79.28%	349,735,390.60	91.55%	2.31%	5,156,653.19	1.35%	13,998,787.81	3.27%	13,998,787.81	13,998,787.81	100.00%	13,998,787.81	100.00%	13,998,787.81	13,998,787.81	100.00%	13,998,787.81	100.00%	13,998,787.81	13,998,787.81	100.00%	13,998,787.81	13,998,787.81	100.00%	13,998,787.81	13,998,787.81	100.00%	13,998,787.81	13,998,787.81	100.00%						
02 ENTERPRISE	420,613,510.71	335,461,753.38	25.44%	305,496,312.66	72.59%	248,403,667.40	73.45%	23.96%	47,869,863.15	11.40%	40,464,982.17	12.06%	40,464,982.17	40,464,982.17	100.00%	40,464,982.17	100.00%	40,464,982.17	40,464,982.17	100.00%	40,464,982.17	100.00%	40,464,982.17	40,464,982.17	100.00%	40,464,982.17	40,464,982.17	100.00%	40,464,982.17	40,464,982.17	100.00%	40,464,982.17	40,464,982.17	100.00%						
03 COMPETITION	89,373,701.44	86,473,958.05	14.82%	89,655,866.24	90.22%	77,183,624.14	89.27%	16.14%	9,242,358.33	9.29%	7,404,527.24	8.66%	7,404,527.24	7,404,527.24	100.00%	7,404,527.24	100.00%	7,404,527.24	7,404,527.24	100.00%	7,404,527.24	100.00%	7,404,527.24	7,404,527.24	100.00%	7,404,527.24	7,404,527.24	100.00%	7,404,527.24	7,404,527.24	100.00%	7,404,527.24	7,404,527.24	100.00%						
04 EMPLOYMENT AND SOCIAL AFFAIRS	9,911,200,692.87	9,404,474,748.89	4.32%	9,756,257,708.52	99.44%	9,286,011,059.39	98.74%	5.08%	24,079,509.44	0.25%	24,526,756.61	0.26%	24,526,756.61	24,526,756.61	100.00%	24,526,756.61	100.00%	24,526,756.61	24,526,756.61	100.00%	24,526,756.61	100.00%	24,526,756.61	24,526,756.61	100.00%	24,526,756.61	24,526,756.61	100.00%	24,526,756.61	24,526,756.61	100.00%	24,526,756.61	24,526,756.61	100.00%						
05 AGRICULTURE AND RURAL DEVELOPMENT	52,984,768,230.41	47,837,811,252.10	10.76%	52,736,908,845.54	99.53%	47,445,759,316.56	99.18%	11.15%	69,943,303.26	0.13%	75,991,376.20	0.18%	75,991,376.20	75,991,376.20	100.00%	75,991,376.20	100.00%	75,991,376.20	75,991,376.20	100.00%	75,991,376.20	100.00%	75,991,376.20	75,991,376.20	100.00%	75,991,376.20	75,991,376.20	100.00%	75,991,376.20	75,991,376.20	100.00%	75,991,376.20	75,991,376.20	100.00%						
06 ENERGY AND TRANSPORT	1,347,410,067.94	1,268,786,308.06	6.20%	1,205,229,066.70	89.45%	1,008,351,753.20	78.47%	19.52%	2,052,923,652.19	84.62%	1,248,259,283.12	86.34%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%						
07 ENVIRONMENT	342,871,563.23	334,448,713.93	2.48%	275,876,257.76	80.51%	252,060,503.84	75.37%	8.45%	2,605,923,652.19	84.62%	1,248,259,283.12	86.34%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%						
08 RESEARCH	9,316,317,721.69	3,079,532,525.39	14.19%	3,015,496,485.85	85.76%	2,605,923,652.19	84.62%	-1.68%	1,227,319,875.95	84.73%	1,248,259,283.12	86.34%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%	1,248,259,283.12	1,248,259,283.12	100.00%						
09 INFORMATION SOCIETY	1,468,488,027.38	1,445,815,136.01	0.19%	355,915,491.06	59.85%	320,682,774.49	60.82%	10.88%	216,107,331.04	38.35%	203,455,304.41	38.60%	203,455,304.41	203,455,304.41	100.00%	203,455,304.41	100.00%	203,455,304.41	203,455,304.41	100.00%	203,455,304.41	100.00%	203,455,304.41	203,455,304.41	100.00%	203,455,304.41	203,455,304.41	100.00%	203,455,304.41	203,455,304.41	100.00%	203,455,304.41	203,455,304.41	100.00%						
10 DIRECT RESEARCH	594,480,964.37	527,145,009.20	12.77%	618,585,876.41	88.83%	841,041,432.94	78.65%	-2.87%	9,094,639.89	0.99%	9,094,639.89	0.99%	9,094,639.89	9,094,639.89	100.00%	9,094,639.89	100.00%	9,094,639.89	9,094,639.89	100.00%	9,094,639.89	100.00%	9,094,639.89	9,094,639.89	100.00%	9,094,639.89	9,094,639.89	100.00%	9,094,639.89	9,094,639.89	100.00%	9,094,639.89	9,094,639.89	100.00%						
11 FISHERIES	921,497,723.07	1,069,389,663.28	-13.93%	66,877,796.38	95.17%	56,406,959.44	76.14%	18.21%	56,406,959.44	76.14%	56,406,959.44	76.14%	56,406,959.44	56,406,959.44	100.00%	56,406,959.44	100.00%	56,406,959.44	56,406,959.44	100.00%	56,406,959.44	100.00%	56,406,959.44	56,406,959.44	100.00%	56,406,959.44	56,406,959.44	100.00%	56,406,959.44	56,406,959.44	100.00%	56,406,959.44	56,406,959.44	100.00%						
12 INTERNAL MARKET	78,284,561.06	71,279,902.70	9.83%	19,882,317,107.54	93.16%	21,890,111,466.25	99.01%	-8.87%	111,104,553.81	0.55%	152,873,983.26	0.69%	152,873,983.26	152,873,983.26	100.00%	152,873,983.26	100.00%	152,873,983.26	152,873,983.26	100.00%	152,873,983.26	100.00%	152,873,983.26	152,873,983.26	100.00%	152,873,983.26	152,873,983.26	100.00%	152,873,983.26	152,873,983.26	100.00%	152,873,983.26	152,873,983.26	100.00%						
13 REGIONAL POLICY	20,152,243,333.70	22,089,647,234.88	-8.81%	1,902,857,479.56	85.60%	1,890,161,827.60	85.78%	1.39%	136,650,838.22	79.33%	136,650,838.22	79.33%	136,650,838.22	136,650,838.22	100.00%	136,650,838.22	100.00%	136,650,838.22	136,650,838.22	100.00%	136,650,838.22	100.00%	136,650,838.22	136,650,838.22	100.00%	136,650,838.22	136,650,838.22	100.00%	136,650,838.22	136,650,838.22	100.00%	136,650,838.22	136,650,838.22	100.00%						
14 TAXATION AND CUSTOMS UNION	1,171,624,946.68	1,180,630,485.06	-0.78%	159,016,725.77	78.75%	159,016,725.77	78.75%	0.00%	447,210,164.10	52.45%	447,210,164.10	52.45%	447,210,164.10	447,210,164.10	100.00%	447,210,164.10	100.00%	447,210,164.10	447,210,164.10	100.00%	447,210,164.10	100.00%	447,210,164.10	447,210,164.10	100.00%	447,210,164.10	447,210,164.10	100.00%	447,210,164.10	447,210,164.10	100.00%	447,210,164.10	447,210,164.10	100.00%						
15 EDUCATION AND CULTURE	20,918,880.24	172,259,866.09	17.22%	498,837,321.86	59.55%	438,247,368.11	83.79%	7.92%	61,070,929.05	10.36%	152,171,965.62	4.12%	152,171,965.62	152,171,965.62	100.00%	152,171,965.62	100.00%	152,171,965.62	152,171,965.62	100.00%	152,171,965.62	100.00%	152,171,965.62	152,171,965.62	100.00%	152,171,965.62	152,171,965.62	100.00%	152,171,965.62	152,171,965.62	100.00%	152,171,965.62	152,171,965.62	100.00%						
16 PRESS AND COMMUNICATION	937,869,866.30	852,562,469.08	-1.75%	470,786,913.46	79.85%	438,247,368.11	83.79%	7.92%	61,070,929.05	10.36%	152,171,965.62	4.12%	152,171,965.62	152,171,965.62	100.00%	152,171,965.62	100.00%	152,171,965.62	152,171,965.62	100.00%	152,171,965.62	100.00%	152,171,965.62	152,171,965.62	100.00%	152,171,965.62	152,171,965.62	100.00%	152,171,965.62	152,171,965.62	100.00%	152,171,965.62	152,171,965.62	100.00%						
17 HEALTH AND CONSUMER PROTECTION	589,550,155.25	520,636,089.47	13.24%	3,184,706,890.89	94.86%	3,167,776,199.10	89.88%	-4.59%	3,167,776,199.10	89.88%	3,167,776,199.10	89.88%	3,167,776,199.10	3,167,776,199.10	100.00%	3,167,776,199.10	100.00%	3,167,776,199.10	3,167,776,199.10	100.00%	3,167,776,199.10	100.00%	3,167,776,199.10	3,167,776,199.10	100.00%	3,167,776,199.10	3,167,776,199.10	100.00%	3,167,776,199.10	3,167,776,199.10	100.00%	3,167,776,199.10	3,167,776,199.10	100.00%						
18 AREA OF FREEDOM, SECURITY AND JUSTICE	3,335,619,358.92	3,650,315,564.41	-9.81%	74,500,528.37	87.86%	74,500,528.37	87.86%	0.00%	65,820,593.60	96.25%	65,820,593.60	96.25%	65,820,593.60	65,820,593.60	100.00%	65,820,593.60	100.00%	65,820,593.60	65,820,593.60	100.00%	65,820,593.60	100.00%	65,820,593.60	65,820,593.60	100.00%	65,820,593.60	65,820,593.60	100.00%	65,820,593.60	65,820,593.60	100.00%	65,820,593.60	65,820,593.60	100.00%						
19 EXTERNAL RELATIONS	84,797,758.27	76,317,783.85	11.11%	1,140,061,224.15	91.83%	975,738,727.07	87.88%	16.84%	51,957,023.01	4.18%	80,791,455.36	7.28%	80,791,455.36	80,791,455.36	100.00%	80,791,455.36	100.00%	80,791,455.36	80,791,455.36	100.00%	80,791,455.36	100.00%	80,791,455.36	80,791,455.36	100.00%	80,791,455.36	80,791,455.36	100.00%	80,791,455.36	80,791,455.36	100.00%	80,791,455.36	80,791,455.36	100.00%						
20 TRADE	1,244,240,629.79	1,109,282,742.03	12.17%	1,902,615,042.90	74.68%	1,987,268,359.53	91.34%	-4.28%	65,392,530.87	2.57%	60,680,036.89	2.78%	60,680,036.89	60,680,036.89	100.00%	60,680,036.89	100.00%	60,680,036.89	60,680,036.89	100.00%	60,680,036.89	100.00%	60,680,036.89	60,680,036.89	100.00%	60,680,036.89	60,680,036.89	100.00%	60,680,036.89	60,680,036.89	100.00%	60,680,036.89	60,680,036.89	100.00%						

14. Breakdown and changes in commitment and payment appropriations by financial perspective

Policy area	Commitment appropriations					Payment appropriations						
	Appropriations adopted	Modifications (Transfers and AB)	Appropriations carried over or made available again 1990-2005	Assigned revenue	Total additional	Total authorized	Appropriations adopted	Modifications (Transfers and AB)	carried over	Assigned revenue	Total additional	Total authorized
	1	2	3	4	5a+b+c+d	6a+b+c+d	7	8	9	10	11a+b+c+d	12a+b+c+d+e
1 AGRICULTURE	48,676,450,000.00	-850,000,000.00	48,500,000.00	286,082.42	49,766,092.42	49,076,246,092.42	48,114,850,000.00	-604,790,000.00	387,625,257.83	286,082.42	387,921,350.25	48,907,891,350.25
2 STRUCTURAL OPERATIONS	42,423,497,444.00	-3,200,000.00	115,454,589.95	439,371.53	115,893,960.48	42,536,191,404.48	32,396,027,704.00	245,081,822.00	189,992,197.08	8,139,439.99	187,131,633.96	32,639,251,169.98
3 INTERNAL POLICIES	9,092,000,000.00	98,458,408.00	35,452,135.67	1,254,695,787.17	1,290,147,902.84	10,440,606,310.84	7,923,781,438.00	68,138,058.00	182,489,489.84	1,601,250,121.28	1,763,119,610.10	9,753,639,107.10
4 EXTERNAL ACTION	5,319,198,258.00	225,000,000.00	8,895,987.13	207,345,607.63	216,331,574.78	5,690,331,574.78	5,478,182,603.00	-304,663,050.00	48,359,419.48	214,548,876.97	283,808,395.46	5,435,407,948.46
5 ADMINISTRATION	6,351,198,258.00	-58,741,980.00	2,491,273.88	265,913,742.07	258,405,015.95	6,509,862,389.95	6,351,189,258.00	-58,729,880.00	751,581,418.71	257,132,503.91	1,008,113,924.62	7,301,184,293.62
6 RESERVES	446,000,000.00	-210,000,000.00	0.00	0.00	0.00	236,000,000.00	446,000,000.00	-100,000,000.00	0.00	0.00	0.00	346,000,000.00
7 PRE-ACCESSION STRATEGY	2,081,000,000.00	0.00	1,500,000.00	48,213,588.16	48,713,588.16	2,130,713,588.16	3,286,890,000.00	141,000,000.00	8,799,244.85	108,919,516.77	118,657,761.72	3,546,547,761.72
8 COMPENSATION	1,304,988,986.00	0.00	0.00	0.00	0.00	1,304,988,986.00	1,304,988,986.00	0.00	0.00	0.00	0.00	1,304,988,986.00
Total	116,554,135,898.00	-589,483,482.00	213,383,965.83	1,766,904,168.90	1,880,288,134.83	117,935,940,350.83	108,300,000,000.00	-415,951,050.00	1,559,765,025.80	2,180,188,650.21	3,748,951,676.11	109,434,000,816.11

15. Implementation of commitment appropriations by financial perspective

Policy area	Commitments made					Appropriations carried over 2005					Appropriations lapsing				
	Commitment appropriations authorized	from the year's appropriations	from carry-over or appropriations made available again	from assigned revenue	Total	carry-overs by debit	Total	%	from the year's budget appropriations	carried over made available again from 2004	assigned revenue (EFTA)	Total	%		
	1	2	3	4	5a+b+c+d	6	7	8	9a+b+c	10	11	12	13	14	
1 AGRICULTURE	48,676,246,092.42	48,878,180,981.15	49,000,000.00	168,028.47	48,926,359,920.62	43,400,000.00	127,082.95	43,527,082.95	0.09%	103,859,106.85	500,000.00	0.00	104,359,106.85	0.21%	
2 STRUCTURAL OPERATIONS	42,536,191,404.48	42,374,871,899.12	115,454,563.95	372,242.50	42,489,488,505.57	20,047,839.60	87,129.03	20,114,969.63	0.05%	25,577,905.26	25.00	0.00	25,577,930.26	0.06%	
3 INTERNAL POLICIES	10,440,606,310.84	8,724,865,382.19	33,839,454.54	869,899,359.80	9,548,604,176.33	120,099,715.73	593,822,033.31	655.55%	205,493,330.98	1,612,881.13	1,074,098.99	208,180,101.20	1.99%		
4 EXTERNAL ACTION	5,660,331,574.78	5,402,882,729.32	8,274,726.25	104,938,147.21	5,516,105,602.78	3,685,500.00	108,083,905.88	1.87%	37,421,770.88	711,240.88	28,054.54	38,182,066.10	0.67%		
5 ADMINISTRATION	6,350,982,389.95	6,193,771,537.50	2,420,873.88	158,683,981.47	6,354,668,192.86	80,000.00	87,325,444.08	1.49%	96,805,830.50	70,800.00	4,316.54	98,890,747.04	1.51%		
6 RESERVES	238,000,000.00	140,110,000.00	0.00	0.00	140,110,000.00	0.00	0.00	0.00%	95,880,000.00	0.00	0.00	95,880,000.00	40.83%		
7 PRE-ACCESSION STRATEGY	2,130,713,588.16	1,953,782,887.65	1,500,000.00	39,103,248.57	1,994,385,934.22	0.00	8,110,341.81	0.43%	127,217,312.35	0.00	0.00	127,217,312.35	5.97%		
8 COMPENSATION	1,304,988,986.00	1,304,988,986.00	0.00	0.00	1,304,988,986.00	187,313,955.33	859,883,756.44	0.81%	894,045,257.74	2,384,647.01	1,107,481.07	688,087,285.82	0.59%		
Total	117,935,940,350.83	115,074,273,902.83	210,489,418.82	993,148,006.82	116,277,809,328.37	187,313,955.33	859,883,756.44	0.24%	894,045,257.74	2,384,647.01	1,107,481.07	688,087,285.82	0.59%		

16. Implementation of payment appropriations by financial perspective

Policy area	Payments made					Appropriations carried over 2005					Appropriations lapsing				
	Payment appropriations authorized	from the year's appropriations	from carry-overs	from assigned revenue	Total	carry-overs by debit	Total	%	from the year's appropriations	from carry-overs	assigned revenue (EFTA)	Total	%		
	1	2	3	4	5a+b+c+d	6	7	8	9a+b+c	10	11	12	13	14	
1 AGRICULTURE	48,907,891,350.25	48,120,840,229.42	344,928,756.46	0.00	48,465,769,985.88	43,400,000.00	241,927,578.73	0.58%	103,892,193.85	52,886,501.37	0.00	156,589,695.22	0.32%		
2 STRUCTURAL OPERATIONS	32,839,251,159.86	32,575,102,865.08	180,324,504.97	7,784,713.80	32,763,192,073.85	0.00	16,455,109.43	0.05%	49,935,284.57	6,667,682.11	0.00	58,802,976.68	0.18%		
3 INTERNAL POLICIES	8,753,639,107.10	7,308,718,353.78	104,194,812.61	559,209,370.15	7,972,110,336.75	1,038,970,876.83	1,322,025,501.16	13.55%	397,989,818.88	58,283,878.03	3,249,774.28	459,503,269.19	4.71%		
4 EXTERNAL ACTION	5,435,407,948.46	4,848,881,015.05	28,027,280.45	136,145,767.71	5,013,054,063.21	78,401,326.49	146,344,072.42	2.89%	254,675,792.02	21,392,138.04	1,882.77	276,068,912.83	5.08%		
5 ADMINISTRATION	7,301,184,293.62	5,428,154,353.75	624,779,149.14	137,445,090.01	6,191,378,792.90	90,000.00	879,171,444.82	12.04%	103,578,169.42	126,802,069.57	8,086.91	230,388,354.80	3.15%		
6 RESERVES	346,000,000.00	140,110,000.00	0.00	0.00	140,110,000.00	0.00	0.00	0.00%	205,880,000.00	0.00	0.00	205,880,000.00	59.51%		
7 PRE-ACCESSION STRATEGY	3,548,547,761.72	2,881,495,541.19	4,749,482.11	89,381,554.36	2,986,626,577.66	0.00	37,034,408.53	1.04%	519,899,012.88	4,988,762.84	0.00	524,887,775.53	14.80%		
8 COMPENSATION	1,304,988,986.00	1,304,988,986.00	0.00	0.00	1,304,988,986.00	0.00	0.00	0.00%	1,835,839,090.43	272,771,839.86	3,259,884.35	1,911,869,884.35	1.75%		
Total	109,434,000,816.11	102,671,289,344.28	1,286,893,885.84	828,948,496.03	104,836,228,826.25	201,798,608.62	2,886,800,305.51	2.46%	1,835,839,090.43	272,771,839.86	3,259,884.35	1,911,869,884.35	1.75%		

18a. Consolidated Breakdown of commitments outstanding by the commitment's year of origin

Heading	< 1998	1999	2000	2001	2002	2003	2004	2005	Total
1 AGRICULTURE	0.00	0.00	0.00	0.00	0.00	0.00	5,767,908.00	1,856,831,923.20	1,862,599,831.20
2 STRUCTURAL OPERATIONS	405,086,542.62	1,393,467,233.38	185,297,624.11	575,000,162.45	1,112,714,021.71	9,900,240,265.64	27,223,856,079.17	40,908,724,316.87	81,704,386,245.95
3 INTERNAL POLICIES	105,603,910.73	105,581,168.56	266,132,519.39	712,090,227.45	1,202,150,657.52	2,272,128,931.17	3,936,469,656.49	5,979,827,778.62	14,579,984,849.93
4 EXTERNAL ACTION	646,146,053.49	364,286,246.76	622,257,685.45	917,737,716.08	1,406,362,923.61	1,828,844,228.59	2,798,273,963.61	3,802,803,202.05	12,386,712,019.64
5 ADMINISTRATION	1,089,999.57	120.38	2,099.92	0.00	0.00	32,067.50	3,116,606.37	831,304,384.42	835,545,278.16
6 RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7 PRE-ACCESSION STRATEGY	126,444,848.61	164,735,064.63	341,096,106.47	733,946,130.80	1,127,522,707.06	1,699,654,188.12	1,555,713,206.73	1,961,174,288.50	7,710,286,540.92
8 COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	1,284,371,355.02	2,028,069,833.71	1,414,786,035.34	2,938,774,236.78	4,848,750,309.90	15,700,899,681.02	35,523,197,420.37	55,340,665,893.66	119,079,514,765.86

18b. Consolidated Breakdown of commitments outstanding by the commitment's year of origin

Policy area	< 1999	1999	2000	2001	2002	2003	2004	2005	Total
01 ECONOMIC AND FINANCIAL AFFAIRS	4,454,514.45	10,125,000.00	2,156,540.24	5,258,400.00	0.00	38,337,665.10	122,138,691.44	107,899,229.25	290,370,040.48
02 ENTERPRISE	4,465,189.62	3,811,654.02	3,760,289.49	16,466,519.58	18,089,128.26	69,769,860.14	77,105,177.09	166,994,584.20	360,452,402.40
03 COMPETITION	0.00	0.00	0.00	0.00	0.00	0.00	160,261.79	7,859,752.44	8,020,014.23
04 EMPLOYMENT AND SOCIAL AFFAIRS	62,957,375.72	187,926,857.07	57,845,323.34	14,262,504.61	168,615,647.29	2,984,396,256.89	6,818,632,779.83	10,656,823,989.98	20,951,460,734.73
05 AGRICULTURE AND RURAL DEVELOPMENT	56,730,023.23	349,068,907.14	22,349,598.36	45,996,264.77	102,747,034.83	789,220,529.75	2,512,541,389.39	5,754,337,067.69	9,632,990,815.16
06 ENERGY AND TRANSPORT	59,126,429.69	30,391,970.50	85,179,635.30	142,668,754.58	144,585,172.55	277,372,733.70	654,053,294.12	972,299,892.88	2,365,677,883.32
07 ENVIRONMENT	942,335.49	5,239,115.11	22,560.00	35,043,082.62	50,550,181.89	75,002,099.57	120,893,129.46	168,055,621.28	455,748,125.42
08 RESEARCH	3,266,600.00	40,936,947.24	127,560,403.05	345,746,091.82	715,357,323.18	1,266,216,507.25	1,845,288,076.79	2,570,759,985.91	6,915,131,945.24
09 INFORMATION SOCIETY	3,918,717.33	6,667,826.48	17,072,613.30	106,673,654.39	171,768,210.99	364,501,559.75	605,171,838.96	991,947,668.71	2,267,722,089.91

18b. Consolidated Breakdown of commitments outstanding by the commitment's year of origin

Policy area	< 1999	1999	2000	2001	2002	2003	2004	2005	Total
10 DIRECT RESEARCH	1,152,541.04	513,245.09	1,207,529.86	2,528,474.97	3,453,818.54	12,042,621.58	12,572,929.79	115,851,695.38	149,322,856.25
11 FISHERIES	17,994,194.82	160,624,116.36	7,054,882.05	24,078,700.00	99,312,045.61	215,117,424.10	371,273,350.10	725,621,756.71	1,621,076,469.75
12 INTERNAL MARKET	0.00	0.00	53,641.00	52,461.00	16,878.41	163,238.56	2,901,446.89	12,902,261.25	16,089,927.11
13 REGIONAL POLICY	274,044,160.16	702,608,595.59	300,723,295.11	992,013,852.87	1,516,375,199.91	6,818,193,752.12	18,423,282,346.26	26,401,198,578.34	55,428,439,782.36
14 TAXATION AND CUSTOMS UNION	0.00	0.00	3,090.83	0.00	130,730.15	2,903,989.43	14,596,285.40	42,622,467.67	60,256,563.48
15 EDUCATION AND CULTURE	24,135,368.46	11,274,844.29	20,404,652.33	24,724,278.04	38,663,718.89	55,733,304.49	113,847,136.36	289,202,447.84	577,985,749.70
16 PRESS AND COMMUNICATION	12,000.00	100,581.37	303,302.22	671,757.69	961,704.62	2,151,800.62	6,125,165.81	53,385,150.97	63,711,463.30
17 HEALTH AND CONSUMER PROTECTION	1,425,928.41	45,000.00	134,692.61	1,223,133.18	6,851,398.33	34,057,955.08	50,833,843.66	323,311,212.02	417,883,163.29
18 AREA OF FREEDOM, SECURITY AND JUSTICE	295,976.27	66,661.39	832,677.80	11,907,939.80	14,244,412.67	22,480,268.77	77,243,939.58	161,173,519.26	288,245,395.54
19 EXTERNAL RELATIONS	580,265,140.68	270,776,170.24	489,288,074.92	633,018,279.40	968,570,597.64	1,115,890,265.67	1,682,359,326.54	2,312,109,542.39	8,052,277,397.48
20 TRADE	0.00	0.00	0.00	46,794.14	241,671.69	1,322,143.11	2,054,778.86	13,085,665.28	16,751,053.08
21 DEVELOPMENT AND RELATIONS WITH AFRICAN, CARIBBEAN AND PACIFIC (ACP) STATES	43,576,112.95	59,517,813.56	108,303,027.22	238,486,487.56	323,398,328.15	416,837,370.98	560,286,624.21	787,322,889.15	2,537,728,651.78
22 ENLARGEMENT	143,771,717.08	188,373,528.26	170,490,154.48	297,514,226.04	500,150,790.85	1,104,083,209.95	1,338,314,443.01	1,772,158,014.28	5,514,856,083.95
23 HUMANITARIAN AID	1,847,029.62	0.00	0.00	153,518.47	3,017,695.49	27,818,889.28	94,211,430.92	272,415,995.97	399,464,559.75
24 FIGHT AGAINST FRAUD	0.00	0.00	12,167.12	34,661.74	65,065.64	895,180.07	2,363,352.07	13,589,551.99	16,959,968.63
25 COMMISSION'S POLICY COORDINATION AND LEGAL ADVICE	0.00	0.00	0.00	0.00	0.00	54,858.18	642,546.54	20,614,398.51	21,311,803.23
26 COMMISSION'S ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	797,202.83	164,342.07	89,260,217.75	90,221,762.65
27 BUDGET	0.00	0.00	0.00	0.00	0.00	2,880.00	567.32	8,992,978.17	8,996,425.49
28 AUDIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	771,831.82	771,831.82
29 STATISTICS	0.00	1,000.00	27,884.71	204,409.51	1,583,556.32	5,536,114.05	14,013,044.29	42,930,574.85	64,296,583.73
30 PENSIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 RESERVES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90 OTHER INSTITUTIONS							125,860.82	485,167,341.72	485,293,222.54
Total	1,284,371,355.02	2,028,069,833.71	1,414,766,035.34	2,938,774,236.78	4,848,750,309.90	15,700,899,681.02	35,523,197,420.37	55,340,665,893.66	119,079,514,765.86

19. Agencies - Financial year 2005: Forecasted budget, entitlements established and amounts received

Income by Agency							EUR
Agency	Forecasted income budget 1	Entitlements established 2	Amounts received 3	% of budget received 4=3/1	Outstanding 5=2-3	Funding Commission Policy Area	
European Aviation Safety Agency	39,981,000.00	36,531,797.02	28,970,695.61	72.46 %	7,561,101.41	06	
CEDEFOP	17,093,453.15	17,032,937.23	17,026,763.76	99.61 %	6,173.47	15	
European Centre for Disease prevention and control	3,433,531.45	3,433,531.45	3,402,280.45	99.09 %	31,251.00	17	
European Monitoring Centre for Drugs and Drug Addiction	12,515,625.00	12,798,600.12	12,798,600.12	102.26 %	0.00	18	
European Environment Agency	31,332,590.00	35,868,450.56	35,868,450.56	114.48 %	0.00	07	
European Food Safety Authority	36,856,712.00	36,856,712.00	31,536,790.00	85.57 %	5,319,922.00	17	
Eurojust	13,000,000.00	13,040,255.46	13,008,474.82	100.07 %	31,780.64	18	
European Maritime Safety Agency	35,368,219.02	16,068,219.02	16,060,000.00	45.41 %	8,219.02	06	
European Medicines Agency	110,331,093.67	110,331,093.67	109,396,447.50	99.15 %	934,646.17	02	
European Agency for Networks and Information Security	6,800,000.00	4,400,000.00	4,400,000.00	64.71 %	0.00	09	
European Monitoring Centre on Racism and Xenophobia	8,279,000.00	8,540,115.72	8,430,115.72	101.83 %	110,000.00	18	
European Agency for Reconstruction	100,053,615.08	100,053,615.08	100,053,615.08	100.00 %	0.00	22	
European Agency for Safety and Health at Work	13,738,087.00	12,768,717.38	12,764,989.69	92.92 %	3,727.69	04	
Translation Centre for the bodies of the EU	27,962,684.00	37,037,128.60	30,795,413.67	110.13 %	6,241,714.93	N/A	
European Training Foundation	18,500,000.00	23,267,548.15	23,251,879.84	125.69 %	15,668.31	15	
European Foundation for the Improvement of Living and Working Conditions	19,280,000.00	19,293,442.27	19,223,238.93	99.71 %	70,203.34	04	
Total	494,525,610.37	487,322,163.73	466,987,755.75	94.43 %	20,334,407.98		

Income by type of revenue					EUR
Type of revenue	Forecasted income budget 1	Entitlements established 2	Amounts received 3	% of budget received 4=3/1	Outstanding 5=2-3
European Commission Subsidy	363,552,407.56	337,635,436.56	332,263,060.56	91.39 %	5,372,376.00
Fee income	89,013,300.00	88,344,069.48	80,464,146.82	90.40 %	7,879,922.66
Other income	41,959,902.81	61,342,657.69	54,260,548.37	129.32 %	7,082,109.32
Total	494,525,610.37	487,322,163.73	466,987,755.75	94.43 %	20,334,407.98

20. Agencies - Financial year 2005: Appropriations and Outturn of Commitment appropriations

Agency	Commitment appropriations by Agency						Total			
	Budget appropriations		Additional appropriations		Commitments made	Appropriations				
	Appropriations	Commitments made	Appropriations	Commitments made						
	1	2	3	4	5=1+3	6=2+4	%	7=6/5	8	9=5-6-8
European Aviation Safety Agency	38,554,014.92	29,836,423.11	1,466,985.08	1,440,593.19	40,021,000.00	31,277,016.30	78.15 %	26,391.89	8,717,591.81	1,280,265.95
CEDEFOP	16,418,000.00	15,095,904.05	946,015.39	644,656.03	17,364,015.39	15,740,560.08	90.65 %	343,189.36	0.00	658,429.02
European Centre for Disease prevention and control	3,273,312.00	2,614,882.98	0.00	0.00	3,273,312.00	2,614,882.98	79.88 %	0.00	311,019.15	566,589.49
European Monitoring Centre for Drugs and Drug Addiction	12,805,625.00	12,239,536.51	373,340.56	71,820.41	13,178,965.56	12,311,356.92	93.42 %	574,172.59	218,370.68	7,213,624.20
European Environment Agency	31,344,000.00	31,342,430.33	3,361,889.22	2,787,716.53	34,705,889.22	34,130,146.86	98.34 %	352,571.33	3,041,210.10	2,605,154.57
European Food Safety Authority	36,856,712.00	29,461,846.00	366,834.64	329,705.76	37,223,546.64	29,791,551.76	80.03 %	1,101,388.58	1,806,511.24	491,065.45
Eurojust	13,000,000.00	11,760,354.55	-0.00	0.00	13,000,000.00	11,760,354.55	90.62 %	0.00	0.00	0.00
European Maritime Safety Agency	35,360,000.00	29,713,635.33	0.00	0.00	35,360,000.00	29,713,635.33	84.03 %	3,041,210.10	2,605,154.57	3,411,663.21
European Medicines Agency	111,835,000.00	107,322,031.54	1,950,000.00	1,949,916.67	113,785,000.00	109,271,948.21	96.03 %	0.00	0.00	0.00
European Agency for Networks and Information Security	6,346,234.64	4,539,723.40	0.00	0.00	6,346,234.64	4,539,723.40	71.53 %	180,000.00	0.00	0.00
European Monitoring Centre on Racism and Xenophobia	8,189,000.00	7,607,934.55	90,000.00	0.00	8,279,000.00	7,607,934.55	91.89 %	383,831,519.74	673,864.22	582,717.96
European Agency for Reconstruction	24,000,000.00	21,780,971.95	592,797,658.72	208,966,138.98	616,797,658.72	230,747,110.93	37.41 %	0.00	0.00	2,066,153.66
European Agency for Safety and Health at Work	13,380,303.00	12,291,952.64	339,894.00	171,662.18	13,720,197.00	12,463,614.82	90.84 %	0.00	0.00	0.00
Translation Centre for the bodies of the EU	25,897,184.00	23,831,030.34	-0.00	-0.00	25,897,184.00	23,831,030.34	92.02 %	0.00	0.00	0.00
European Training Foundation	18,500,000.00	18,125,586.30	4,718,335.59	4,718,335.59	23,218,335.59	22,843,921.89	98.39 %	0.00	0.00	0.00
European Foundation for the Improvement of Living and Working Conditions	19,280,000.00	19,274,644.50	-0.00	-0.00	19,280,000.00	19,274,644.50	99.97 %	390,653,697.74	32,857,207.60	0.00
Total	415,039,385.56	376,858,888.08	606,410,953.20	221,080,545.34	1,021,450,338.76	597,939,433.42	58.54 %	390,653,697.74	32,857,207.60	0.00

Commitment appropriations by type of expenditure

Type of expenditure	Commitment appropriations by type of expenditure						Total			
	Budget appropriations		Additional appropriations		Commitments made	Appropriations				
	Appropriations	Commitments made	Appropriations	Commitments made						
	1	2	3	4	5=1+3	6=2+4	%	7=6/5	8	9=5-6-8
Staff	182,853,599.89	169,253,720.49	1,847,641.00	1,050,975.28	184,701,240.89	170,304,695.77	92.21 %	1,066,783.92	13,329,761.20	5,792,459.82
Administrative expenses	69,438,551.55	62,240,857.00	3,817,851.72	3,578,633.45	73,256,403.27	65,819,490.45	89.85 %	387,942,460.82	13,734,986.58	0.00
Operational expenses	162,747,234.12	145,364,310.59	600,745,460.48	216,450,936.61	763,492,694.60	361,815,247.20	47.39 %	390,653,697.74	32,857,207.60	0.00
Total	415,039,385.56	376,858,888.08	606,410,953.20	221,080,545.34	1,021,450,338.76	597,939,433.42	58.54 %	390,653,697.74	32,857,207.60	0.00

21. Agencies - Financial year 2005: Appropriations and Outturn of Payment appropriations

Payment appropriations by Agency

Agency	Budget appropriations			Additional appropriations			Total			Amounts lapsing 16=12-13-15							
	Appropriations	Payments made	8	Appropriations	Payments made	10	Appropriations	Payments made	11		Appropriations	Payments made	12=8+10	13=9+11	14=13/12	15	carried to 2006
	8	9	10	11	12=8+10	13=9+11	%	14=13/12	15		carried to 2006						
European Aviation Safety Agency	30,154,014.92	19,632,730.56	2,814,861.73	2,603,615.24	32,968,676.05	22,236,346.80	67.45 %	6,606,308.37	4,126,221.88								
CEDEFOP	14,036,840.97	12,194,177.92	4,475,478.00	3,306,918.52	18,512,318.97	15,501,096.44	83.73 %	1,110,373.71	1,900,848.82								
European Centre for Disease prevention and control	3,273,312.00	1,167,706.72	0.00	0.00	3,273,312.00	1,167,706.72	35.67 %	1,437,007.72	668,597.56								
European Monitoring Centre for Drugs and Drug Addiction	14,971,553.96	10,982,163.38	2,110,467.68	547,625.41	17,082,021.64	11,529,788.79	67.50 %	835,989.21	4,716,243.64								
European Environment Agency	31,344,000.00	25,860,758.49	9,046,366.29	6,375,068.04	40,390,366.29	32,235,826.53	79.81 %	7,779,722.28	374,817.48								
European Food Safety Authority	37,036,712.00	23,153,868.00	5,699,609.20	3,635,877.17	42,736,321.20	26,799,745.17	62.69 %	6,309,837.93	9,636,738.10								
Eurojust	13,000,000.00	9,951,873.63	867,208.03	800,121.15	13,867,208.03	10,751,994.78	77.54 %	2,113,965.37	1,001,247.88								
European Maritime Safety Agency	35,360,000.00	15,175,400.65	826,650.28	701,303.73	36,186,650.28	15,876,704.38	43.87 %	494,102.38	19,815,843.52								
European Medicines Agency	111,835,000.00	88,489,030.72	22,750,619.06	21,649,230.48	134,585,619.06	110,138,261.20	81.84 %	18,833,000.82	5,614,357.04								
European Agency for Networks and Information Security	6,346,234.64	2,139,354.55	0.00	0.00	6,346,234.64	2,139,354.55	33.71 %	2,111,501.01	2,095,379.08								
European Monitoring Centre on Racism and Xenophobia	8,189,000.00	6,289,267.02	956,595.95	656,332.33	9,145,595.95	6,945,599.35	75.94 %	1,498,667.53	701,329.08								
European Agency for Reconstruction	24,000,000.00	21,005,338.17	287,510,984.88	241,438,817.18	311,510,984.88	262,444,155.35	84.25 %	46,751,922.30	2,314,907.23								
European Agency for Safety and Health at Work	13,380,303.00	9,076,146.87	3,196,821.40	2,586,418.20	16,577,124.40	11,662,565.07	70.35 %	2,825,285.24	2,089,274.09								
Translation Centre for the bodies of the EU	25,897,184.00	21,680,104.98	1,753,344.44	1,670,387.15	27,650,528.44	23,350,492.13	84.45 %	2,150,925.36	2,149,110.95								
European Training Foundation	18,500,000.00	15,360,410.87	6,256,190.94	2,085,534.22	24,756,190.94	17,445,945.09	70.47 %	6,512,003.79	798,242.06								
European Foundation for the Improvement of Living and Working Conditions	19,280,000.00	14,656,202.40	3,163,569.61	3,092,788.70	22,443,569.61	17,748,991.10	79.08 %	4,618,442.10	76,136.41								
Total	406,604,155.49	296,814,534.93	351,428,766.90	291,150,037.52	758,032,922.39	587,964,572.45	77.56 %	111,989,055.12	58,079,294.82								

Payment appropriations by type of expenditure

Type of expenditure	Budget appropriations			Additional appropriations			Total			Amounts lapsing 16=12-13-15							
	Appropriations	Payments made	8	Appropriations	Payments made	10	Appropriations	Payments made	11		Appropriations	Payments made	12=8+10	13=9+11	14=13/12	15	carried to 2006
	8	9	10	11	12=8+10	13=9+11	%	14=13/12	15		carried to 2006						
Staff	183,033,699.89	164,281,827.50	5,264,475.98	3,299,177.42	188,298,075.87	167,581,004.92	89.00 %	5,587,099.58	15,129,971.37								
Administrative expenses	69,438,551.55	41,403,611.37	20,274,551.37	19,019,912.10	89,713,102.92	60,423,523.47	67.35 %	20,921,919.33	8,367,660.12								
Operational expenses	154,132,004.05	91,129,096.06	325,889,739.55	268,830,948.00	480,021,743.60	359,960,044.06	74.99 %	85,480,036.21	34,581,663.33								
Total	406,604,155.49	296,814,534.93	351,428,766.90	291,150,037.52	758,032,922.39	587,964,572.45	77.56 %	111,989,055.12	58,079,294.82								

22. AGENCIES

2005 BUDGET OUTTURN INCLUDING AGENCIES

The budget outturn for the European Communities is contained in Item 1.A.1 on the liabilities of the consolidated balance sheet

EUR

Revenue from the year	European Communities	Agencies	Elimination of subsidies to agencies	Total
	107,090,637,948.19	466,987,755.75	332,263,060.56	107,225,362,643.38
Payments from 2005 appropriations	European Communities	Agencies		
	-103,548,235,840.31	-540,868,721.77	-332,263,060.56	-103,756,841,501.52
Appropriations carried over to 2006	European Communities	Agencies		
	-2,686,900,905.51	-111,989,055.12		-2,798,889,960.63
Cancellation of unused appropriations carried over from 2004	European Communities	Agencies		
	1,518,509,207.87	214,717,545.20		1,733,226,753.07
Exchange rate differences for the year	European Communities	Agencies		
	40,924,144.37	1,549,054.11		42,473,198.48
Budget outturn	European Communities	Agencies		
	2,414,934,554.61	30,396,578.17		2,445,331,132.78

PART II

SECTION B: Explanatory notes to the reports on implementation of the budget

- 1. BUDGETARY PRINCIPLES, STRUCTURES AND APPROPRIATIONS**
- 2. COMMENTS ON THE CONSOLIDATED REPORTS ON THE
IMPLEMENTATION OF THE BUDGET FOR THE FINANCIAL YEAR
2005**

1. BUDGETARY PRINCIPLES, STRUCTURES AND APPROPRIATIONS

1.1 BUDGETARY PRINCIPLES

The general budget of the Communities is governed by a number of basic principles:

- **unity and budget accuracy:** all Communities' expenditure and revenue must be incorporated in a single budget document, must be booked on a budget line and expenditure must not exceed authorised appropriations;
- **universality:** this principle comprises two rules:
 - the rule of non-assignment, meaning that budget revenue must not be earmarked for specific items of expenditure (total revenue must cover total expenditure);
 - the gross budget rule, meaning that revenue and expenditure are entered in full in the budget without any adjustment against each other;
- **annuality:** the appropriations entered are authorised for a single year and must therefore be used during that year;
- **equilibrium:** the revenue and expenditure shown in the budget must be in balance (estimated revenue must equal payment appropriations);
- **specification:** each appropriation is assigned to a specific purpose and a specific objective;
- **unit of account:** the budget is drawn up and implemented in euros and the accounts are presented in euros;
- **sound financial management:** budget appropriations are used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness;
- **transparency:** the budget is established and implemented and the accounts presented in compliance with the principle of transparency - the budget and amending budgets are published in the Official Journal of the European Communities.

1.2 BUDGET STRUCTURE

The budget consists of:

- a) a general statement of revenue;
- b) separate sections divided into the statements of revenue and expenditure of each Institution: Section I: Parliament; Section II: Council; Section III: Commission; Section IV: Court of Justice; Section V: Court of Auditors; Section VI: Economic and Social Committee; Section VII: Committee of the Regions; Section VIII: Part A. Ombudsman, Part B. European Data Protection Supervisor.

Each Institution's items of revenue and expenditure are classified according to their type or the use to which they are assigned under titles, chapters, articles and items.

A part of the funds of the ECSC in liquidation were placed at the disposal of the operational budget of the ECSC in liquidation. This operational budget was adopted annually by the Commission, after

consultation with the Council and the European Parliament. The last budget was drawn up for the period of 1st January to 23 July 2002. As from 24 July 2002, the revenue and charges connected with the operational budget are included in the revenue and expenditure account of the ECSC in liquidation. The remaining commitments to be fulfilled are shown on the liability side of the balance sheet.

1.3 STRUCTURE OF THE BUDGETARY ACCOUNTS

Only the Commission budget contains administrative appropriations and operating appropriations. The other Institutions have only administrative appropriations.

The budget distinguishes between two types of appropriation: non-differentiated appropriations and differentiated appropriations. Non-differentiated appropriations are used to finance operations of an annual nature (which comply with the principle of annuality). Differentiated appropriations were introduced in order to reconcile the principle of annuality with the need to manage multi-annual operations.

a) **Non-differentiated appropriations** cover:

- all the administrative sections of the budget (Chapter 1 of the Commission Section and the whole of every other section);
- EAGGF Guarantee appropriations of an annual nature; and
- certain technical appropriations (repayments, borrowing and lending guarantees, etc.)

In the case of non-differentiated appropriations, the amount of commitment appropriations is the same as that of payment appropriations.

b) **Differentiated appropriations** are intended to cover multi-annual operations and comprise the appropriations in all Chapters except Chapter 1 of the Commission Section (not including EAGGF.)

These differentiated appropriations break down into commitment appropriations and payment appropriations:

- *commitment appropriations*: cover the total cost of the legal obligations entered into for the current financial year for operations extending over a number of years.¹¹ However, budgetary commitments for actions extending over more than one financial year may, in accordance with Article 76(3) of the Financial Regulation, be broken down over several years into annual instalments where the basic act so provides. For the differentiated appropriations, budget commitments not yet made for future years are shown as a contingent liability in the off balance sheet.
- *payment appropriations*: cover expenditure arising from commitments entered into in the current financial year and/or earlier financial years.¹²

1.4 ORIGIN OF APPROPRIATIONS

The main source of appropriations is the Communities' budget for the current year. However, there are other types of appropriations resulting from the provisions of the Financial Regulation. They come from previous financial years or outside sources.

¹¹ Appropriations for commitment = commitment appropriations + non-differentiated appropriations.

¹² Appropriations for payment = payment appropriations + non-differentiated appropriations.

1.4.1 Final Budget Appropriations

Initial budget appropriations adopted

Transfers

Appropriations may be transferred between lines in accordance with the rules laid down in Articles 22 to 24 of the Financial Regulation.¹³

Amending budgets

The budget adopted may be amended or increased by an amending budget. The rules are set out in Articles 37 and 38 of the Financial Regulation.

1.4.2 Appropriations carried over from previous year or made available again

Appropriations automatically carried over

These are non-differentiated payment appropriations which may be carried over automatically for one financial year only (no limits for the ECSC in liquidation) in accordance with Article 9(4) of the Financial Regulation.

Appropriations carried over by decision of the Institutions

An Institution may decide to carry over appropriations from the previous budget in one of two cases: if the preparatory stages have been completed (Article 9(2)(a) of the Financial Regulation) or if the legal base is adopted late (Article 9(2)(b)). Both commitment and payment appropriations may be carried over (Article 9(3)).

Appropriations made available again as a result of decommitments

This involves the re-entry of commitment appropriations concerning structural funds which have been decommitted. Amounts can be re-entered by way of exception in the event of error by the Commission or if they are indispensable for completion of the programme (Article 157 of the Financial Regulation).

1.4.3 Assigned revenue

Refunds

These appropriations arise from the refund of amounts paid in error, proceeds from the supply of goods/services to other Communities' bodies, insurance payments received and revenue from lettings and publication sales - the amounts are assigned revenue on the budget line which incurred the initial expenditure, (Financial Regulation Article 10 and Article 18(1)(e), (f), (g), (h), (i), and (j)), and may be carried over without limit.

EFTA appropriations

The agreement on the European Economic Area provides for financial contribution by its members to certain activities in the Communities' budget. The budget lines concerned and the amounts projected are published in Annex III of the Communities' budget. The lines concerned are increased by the EFTA contribution. Appropriations not used at the year-end are cancelled and returned to the EEA countries.

Revenue from third parties

As with the EFTA appropriations other countries have concluded agreements with the European Communities involving a financial contribution to Communities' activities. The amounts received are considered to be revenue from third parties which is allocated to the budget lines concerned (often in the field of research) and may be carried over without limit (Article 10 and Article 18(1)(a) and (d) of the Financial Regulation).

¹³ Regulation No 1605/2002 of 25 June 2002.

Work for third parties

As part of their research activities, the Communities' research centres may work for outside bodies, (Article 161(2) of the Financial Regulation). Like the revenue from third parties, the work for third parties is assigned to specific budget lines and may be carried over without limit (Article 10 and Article 18(1)(d) of the Financial Regulation).

Appropriations made available again as a result of repayment of payments on account

These are Communities' funds which have been repaid by the beneficiaries. Repayments of payments on account are entered as assigned revenue (Articles 10 and 18(2) of the Financial Regulation) and may be carried over without limit. In the area of Structural Funds the re-inscription is based on a Commission Decision (Article 18(2) of the Financial Regulation and Article 228 of its Implementing Rules).

1.5 COMPOSITION OF APPROPRIATIONS AVAILABLE:

- *Final budget appropriations* = initial budget appropriations adopted + amending budget appropriations + transfers;
- *Additional appropriations* = assigned revenue (see above) + appropriations carried over from the previous financial year or made available again following decommitments;
- *Total appropriations authorised* = final budget appropriations + additional appropriations;
- *Appropriations for the year* (as used to calculate the budgetary result) = final budget appropriations + assigned revenue.

1.6 BUDGET IMPLEMENTATION

Article 48(1) of the Financial Regulation states: "The Commission shall implement ... the budget in accordance with this Regulation, on its own responsibility and within the limits of the appropriations authorised."

Article 50 states that the Commission shall confer on the Institutions the requisite powers for the implementation of the sections of the budget relating to them.

1.6.1 Execution of revenue

The budget takes over the revenue forecasts subject to any changes resulting from the adoption of amending budgets which adjust the forecasts in the initial budget in line with the reductions or increases in revenue established during implementation. The budget revenue covers appropriations for payment.

The revenue outturn comprises established entitlements, revenue actually collected against these established entitlements and the balance to be recovered.

The actual revenue for a financial year corresponds to the revenue collected against entitlements established in the course of the year and amounts collected against entitlements still to be recovered from previous years.

1.6.2. Execution of expenditure

As with revenue, expenditure is forecast in the initial budget. The execution of expenditure shows how appropriations for commitments¹⁴ and appropriations for payments¹⁵ are changed, used, carried over and lapse during the year.

- *Utilisation of appropriations:*

Appropriations for commitments: The appropriations authorised are available during the financial year for entering into commitments.

Appropriations for payments: The appropriations authorised are available during the financial year for making payments.

- *Carryovers to the following year:*

Appropriations for commitments:

Some types of appropriation which are not committed may be carried over automatically, as is the case with assigned revenue (Article 10 of the Financial Regulation).

Carryovers may be authorised by the Institutions:

- if most of the preparatory stages of the commitment procedure have been completed by 31 December (Article 9(2)(a) of the Financial Regulation); or
- if the legal base is adopted in the final quarter of the financial year (Article 9(2)(b) of the Financial Regulation.)

The budgetary authority must be notified of this decision (Article 9(5) of the Financial Regulation).

Appropriations for payments:

As is the case for commitment appropriations, unused payment appropriations from assigned revenue are carried over automatically.

- non-differentiated appropriations: carryover is generally automatic if it is to cover outstanding commitments (Article 9(4) of the Financial Regulation);
- differentiated appropriations: unused payment appropriations usually lapse; however, they may be carried over by Commission decision if the payment appropriations for the following financial year will not cover existing commitments or commitments linked to commitment appropriations which have themselves been carried over (Article 9(3) of the Financial Regulation).

- *Cancellation of appropriations:*

Any appropriations for commitment and for payment not used and not carried over are cancelled at year-end (Article 9(1) of the Financial Regulation).

¹⁴ Commitment appropriations + non-differentiated appropriations.

¹⁵ Payment appropriations + non-differentiated appropriations.

1.7 BUDGET OUTTURN FOR THE YEAR

1.7.1 Revenue

The amounts of own resources and financial contributions entered in the accounts are those credited in the course of the year to the accounts opened in the Commission's name by the governments of the Member States.

The difference between the amount of VAT own resources, GNI-based resources and financial contributions entered in the budget and the amount actually due is calculated by 1 July of the following year and entered in an amending budget for that year.

The other revenue entered in the accounts is the amount actually received in the course of the year.

1.7.2 Expenditure

For the purposes of calculating the budget outturn for the year, expenditure comprises payments made against the year's appropriations for payments plus any of the appropriations for that year that are carried over to the following year.

Payments made against the year's appropriations for payments means payments that are made by the accounting officer by 31 December of the financial year. In the case of the Guarantee Section of the European Agricultural Guidance and Guarantee Fund, the payments are those effected by the Member States between 16 October 2004 and 15 October 2005, provided that the accounting officer was notified of the commitment and authorisation by 31 January 2006. EAGGF guarantee expenditure may be subject to a clearance decision following controls in the Member States.

1.7.3 Budget Outturn for the year

The budget outturn comprises two elements: the result of the European Communities and the result of the participation of the EFTA countries belonging to the EEA. In accordance with Article 15 of Regulation No 1150/2000 on own resources, this outturn represents the difference between:

- total revenue received for that year;
- and total payments made against that year's appropriations plus the total amount of that year's appropriations carried over to the following year.¹⁶

The following are added to or deducted from the resulting figure:

- the net balance of cancellations of payment appropriations carried over from previous years and any payments which, because of fluctuations in the euro rate, exceed non-differentiated appropriations carried over from the previous year,
- the balance of exchange-rate gains and losses recorded during the year.

The budget outturn is returned to the Member States the following year through deduction of their amounts due for that financial year.

1.8 OUTSTANDING COMMITMENTS

With the introduction of differentiated appropriations, a gap developed between commitments entered into and payments made: this gap, corresponding to outstanding commitments, represents the time-lag between when the commitments are entered into and when the corresponding payments are made.

¹⁶ In the case of the EFTA-EEA countries, the volume of appropriations carried over from year n to year n+1 is known after the accounts have been closed. As a result the calculation of the balance includes carryovers of appropriations from year n-1 to year n.

2. COMMENTS ON THE CONSOLIDATED REPORTS ON THE IMPLEMENTATION OF THE BUDGET FOR THE FINANCIAL YEAR 2005

LEGAL BASIS AND THE FINANCIAL REGULATION

The budgetary accounts are kept in accordance with Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 (OJ L 248 of 16 September 2002, p. 1, with a corrigendum in OJ L 25 of 30 January 2003, p. 43) on the Financial Regulation applicable to the general budget of the European Communities and Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of this Financial Regulation.

Article 128 of the above mentioned Financial Regulation stipulates that the Commission's accounting officer must submit the consolidated provisional accounts to the Court of Auditors by 31 March of the following year, on the basis of the provisional accounts that each Institution and other consolidated body have sent to him by 1 March. The Court of Auditors must make its observations on these accounts by 15 June (Article 129). On the basis of these observations, the Commission adopts the final consolidated accounts by 31 July and they are then published in the Official Journal by 31 October together with the Court of Auditors' statement of assurance.

Both the provisional and definitive annual accounts for 2005 are presented as follows: Volume I contains the consolidated accounts, and Volume II the Commission's accounts.

The general budget, the main instrument of the Communities' financial policy, is the instrument which provides for and authorises the Communities' revenue and expenditure every year.

The budgetary procedure is set out in Article 272 of the EC Treaty which stipulates the sequence of stages and the time-limits which must be respected by the two arms of the budgetary authority: the Council and Parliament. Every year, the Commission estimates all the European Institutions' revenue and expenditure for the coming year and draws up a preliminary draft budget which it sends to the budgetary authority. On the basis of this preliminary draft budget, the Council draws up a draft budget which is then the subject of negotiations between the two arms of the budgetary authority. The President of Parliament declares that the budget has been finally adopted making the budget enforceable. The task of executing the budget is mainly the responsibility of the Commission.

FINANCIAL PERSPECTIVE

The 2005 financial year was the sixth covered by the financial perspective 2000-2006, concluded on 6 May 1999 between the European Parliament, the Council and the Commission, on the basis of the conclusions of the Berlin European Council of 24 and 25 March 1999 which called for tighter budgetary discipline and improvement of the budgetary procedure.

In concluding an agreement of this type, the Institutions agreed in advance on the main budgetary priorities for the following period and established a framework for Communities' expenditure in the shape of the financial perspective. The financial perspective shows the maximum amount and the composition of foreseeable Communities' expenditure.

As the initial financial perspective was drawn up in constant 1999 prices, point 15 of the Agreement states that each year the Commission will make a technical adjustment to the financial perspective in line with movements in the Gross National Income (GNI) of the European Union and prices. However, it was agreed that a deflator of 2% would be used for agriculture and the Structural Funds.

The overall ceiling on appropriations for commitments for 2004 comes to EUR 119,419 million, equivalent to 1.14% of GNI. The corresponding ceiling on the appropriations for payments comes to EUR 114,060 million, i.e. 1.09% of GNI.

The following table shows the adjusted financial perspective for EU-25 at 2005 prices:

FINANCIAL PERSPECTIVE 2000-2006

EUR million

	Current prices				2005 prices		
	2000	2001	2002	2003	2004	2005	2006
Commitment appropriations: EU-25	93,792	97,189	100,672	102,145	115,434	119,419	120,876
1. Agriculture	41,738	44,530	46,587	47,378	49,305	51,439	51,587
2. Structural operations	32,678	32,720	33,638	33,968	41,035	42,441	43,701
3. Internal policies	6,031	6,272	6,558	6,796	8,722	9,012	9,138
4. External action	4,627	4,735	4,873	4,972	5,082	5,119	5,130
5. Administration	4,638	4,776	5,012	5,211	5,983	6,185	6,356
6. Reserves	906	916	676	434	442	446	446
7. Pre-accession aid	3,174	3,240	3,328	3,386	3,455	3,472	3,472
8. Compensation					1,410	1,305	1,046
Total payment appropriations: EU-25	91,322	94,730	100,078	102,767	111,380	114,060	116,555

A new financial perspective was agreed between Member States at the end of 2005 and covers the period 2007-2013. It foresees a maximum Community expenditure for this period of EUR 862,363 million, representing 1.045% of EU GNI.

BUDGETARY CONSOLIDATION

The consolidated reports on the implementation of the general budget of the European Communities include, as in previous years, the budget implementation of all Institutions since within the Communities' budget a separate budget for each Institution is established.

Agencies do not have a separate budget inside the Communities' budget and they are partially financed by a Commission budget subsidy. In order to provide all relevant budgetary data for the Agencies, the budgetary part of the consolidated annual accounts include separate reports on the implementation of the individual budgets of the traditional agencies consolidated. Those reports are:

- A table on budgetary income, indicating the amount received from the Commission budget;
- Two tables on budgetary expenditure (commitments, payments) giving the detail by agency and splitting budget and additional appropriations;
- At the bottom of each table a sub-total has been inserted that gives information on the Agencies total financial impact by type of expenditure/income;
- A budget outturn table, adding the Agencies' budget result to the Communities' result (by eliminating subsidies paid from Communities' expenditure and subsidies received as Agencies revenue.)

REVENUE

The revenue of the general budget of the European Communities can be divided into two main categories: own resources and other revenue. This is laid down in Article 269 of the Treaty establishing the European Communities, which states that: "Without prejudice to other revenue, the budget shall be financed wholly from own resources." The main bulk of budgetary expenditure is financed by own resources. Other revenue represents only a minor part of total financing.

There are three categories of own resources: traditional own resources, the VAT resource and the GNI resource. Traditional own resources, in turn, comprise agricultural duties, sugar levies and customs duties. A correction mechanism in respect of budgetary imbalances is also part of the own resources system.

2.1 TRADITIONAL OWN RESOURCES

Traditional own resources: All established amounts of traditional own resources must be entered in one or other of the accounts kept by the competent authorities.

- In the ordinary account provided for in Article 6(3)(a) of Regulation No 1150/2000: all amounts recovered or guaranteed.
- In the separate account provided for in Article 6(3)(b) of Regulation No 1150/2000: all amounts not yet recovered and/or not guaranteed; amounts guaranteed but challenged may also be entered in this account.

For the separate account, the Member States send the Commission a quarterly statement that includes:

- the balance to be recovered during the previous quarter,
- the amounts recovered during the quarter in question,
- rectifications of the base (corrections/cancellations) during the quarter in question,
- amounts written off,
- balance to be recovered at the end of the quarter in question.

The information sent in by the Member States does not allow the amounts recovered during the year to be assigned to the year in which the entitlements arose. Hence the column for amounts received against carryovers in the table "Summary of the implementation of general budget revenue, 2005" includes amounts received during the year and the amount of entitlements cancelled and replaced by the new amount of entitlements declared by the Member States when making their new statement. A value reduction is applied to own resources entitlements.

When the traditional own resources from the separate account are recovered, they must be entered in the Commission's account with the treasury or the body appointed at the latest on the first working day following the 19th day of the second month following the month during which the entitlement was recovered.

Member States retain, by way of collection costs, 25% of traditional own resources.

2.2 VAT RESOURCES AND GNI RESOURCES

VAT own resources derive from the application of a uniform rate, for all countries, to the harmonised VAT base determined in accordance with the rules of Article 2(1)(c) of the Council Decision of 29 September 2000. The VAT base is capped at 50% of GNI for all Member States.

The GNI resource is a variable resource intended to supply the revenue required, in any given year, to cover expenditure exceeding the amount collected from traditional own resources, VAT resources and miscellaneous revenue. The revenue derives from the application of a uniform rate to the aggregate GNI of all the Member States.

VAT and GNI resources are determined on the basis of forecasts of VAT and GNI bases made when the preliminary draft budget is being prepared. These forecasts are subsequently revised; the figures are updated during the budget year in question by means of an amending budget.

The final figures for the VAT and GNI bases are available in the course of the year following the budget year in question. The Commission calculates the differences between the amounts due by the Member States by reference to the final bases and the sums actually paid on the basis of the (revised) forecasts. These VAT and GNI balances, either positive or negative, are called in by the Commission from the Member States for 1 December of the year following the budget year in question. Corrections may still be made to the final VAT and GNI bases in subsequent years. The balances calculated earlier are adjusted and the difference is called in at the same time as the VAT and GNI balances for the previous budget year. It should be noted that corrections made in 2005 relating to the period 1995-2004 for GNI resources were EUR 2,049 million. Similarly, corrections relating to the period 1991-2004 for VAT Resources were EUR 399 million.

2.3 UK CORRECTION

This mechanism reduces the own resources payments of the UK in proportion to what is known as its "budgetary imbalance" and increases the own resources payments of the other Member States correspondingly. The budgetary imbalance correction mechanism in favour of the United Kingdom was instituted by the European Council in Fontainebleau (June 1984) and the resulting Own Resources Decision of 7 May 1985. The purpose of the mechanism was to reduce the budgetary imbalance of the UK through a reduction in its payments to the Communities.

The explanatory table for Chapter 15 in the consolidated summary of the implementation of the revenue budget shows each Member State's contribution to the UK correction.

EXPENDITURE

2.5 CATEGORIES OF EXPENDITURE

2.5.1 Financial perspective headings

This section describes the main categories of Communities' expenditure, classified by heading of the financial perspective 2000-2006.

Heading 1 - Agriculture

Expenditure under heading 1 is financed by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (EAGGF).

Heading 2 - Structural operations: the objective of economic and social cohesion

This expenditure is for structural aid measures, designed to promote better economic and social cohesion within the Communities. The Communities' contribution must be accompanied by national funding and so involves cooperation between the Commission and Member States' authorities.

Heading 3 - Internal policies

It is primarily since the adoption of the Single European Act and with a view to speeding up the completion of the internal market that the Communities has broadened some of its existing policies - in the field of research, for example - or launched new policies. Since 1993 these internal policies have been brought together under a single heading of the financial perspective, forming an extremely diversified group.

Heading 4 - External action

This heading of the financial perspective covers all Communities' expenditure in favour of third countries, except for enlargement-related expenditure on the candidate countries and expenditure under the European Development Fund (EDF). Enlargement-related aid has been given a specific heading in the financial perspective for 2000-06 (see "Heading 7: Pre-accession aid"). Some of these measures are of a horizontal nature (thematic), whereas others are defined by geographical areas.

Heading 5 - Administrative expenditure

This heading of the financial perspective covers all the expenditure on the running of the Communities' Institutions. For the Institutions other than the Commission, these costs make up the total of their expenditure, but the Agencies and other bodies make both administrative and operational expenditure.

Heading 6 - Reserves

This heading covers three types of reserve designed to leave the necessary margins available, beneath the total ceiling on expenditure of the financial perspective, to meet expenditure which could not be foreseen when the budget was drawn up. Each reserve has a clearly identified object in a specific field.

Heading 7 - Pre-accession aid

As regards enlargement-related expenditure for candidate countries from Central and Eastern Europe, heading 7, has been created to cover pre-accession expenditure established in the financial perspective.

Heading 8 - Compensation

In accordance with the political agreement that the new Member States should not become net-contributors to the budget at the very beginning of their membership, compensation of EUR 1,410 million was foreseen under this heading in 2004. This amount will be available as transfers to them to balance their budgetary receipts and contributions.

2.5.2 Policy areas

As part of its use of Activity Based Management (ABM) the Commission has implemented Activity Based Budgeting (ABB) in its planning and management processes. ABB involves a budget structure in which budget titles correspond to policy areas and budget chapters to activities.

ABB aims to provide a clear framework for translating the Commission's policy objectives into action, either through legislative, financial or any other public policy means. By structuring the Commission's work in terms of activities, a clear picture is obtained of the Commission's undertakings and simultaneously a common framework is established for priority setting. Resources are allocated to priorities during the budget procedure, using the Activities as the building blocks for budgeting purposes. By establishing such a link between activities and the resources allocated to them, ABB aims to increase efficiency and effectiveness in the use of resources in the Commission.

A policy area may be defined as a homogeneous grouping of Activities constituting parts of the Commission's work, which are relevant for the decision-making process. In total 31 policy areas have

been identified, each policy area corresponding, in general, to a DG, and encompassing an average of about 6 or 7 individual Activities. These policy areas are predominantly operational, since their core activities aim at benefiting a third-party beneficiary, each within their respective domains of activity. The operational budget is completed with the necessary administrative expenditure and staff for each policy area.

2.6 UTILISATION OF EXPENDITURE BY THE EUROPEAN COMMUNITIES

2.6.1 Appropriations carried over relating to contributions by and work for third parties

Appropriations carried over from the previous financial year in respect of contributions by and work for third parties, which by definition never lapse, are included with the additional appropriations for the financial year. This explains the difference between carryovers from the previous year in the 2005 budget implementation statements and those carried over to the following year in the budget implementation statements.

2.6.2 2005 budget outturn

The payment appropriations for re-use and appropriations made available again following the repayment of payments on account are disregarded when calculating the outturn for the year.

The EFTA-EEA part of the payment appropriations carried over by the Communities from 2005 to 2006 could not be included in the 2005 balance as this is subject to the approval by EFTA of the amounts in question, and this will not be given until mid-2006.

Total budget revenue for the year comes to EUR 107.1 billion (2004: EUR 103.5 billion.) Total budget expenditure comes to EUR 103.5 billion (2004: EUR 99.2 billion), when the negative expenditure under EAGGF Guarantee EUR 1.1 billion (2004: EUR 1.4 billion) is taken into account. This negative expenditure comprises: amounts recovered as a result of fraud and irregularities, correction of advances made on the basis of Article 7(4) of Regulation (EC) No 1258/1999, any profit deriving from sales from public stocks, the additional levy on surplus milk production and the financial consequences of clearance of accounts decisions.

The payment appropriations carried over which the Communities have cancelled include the appropriations corresponding to contributions by and work for third parties carried over from 2004 to 2005 (EUR 1.2 billion) as these appropriations are included with the appropriations for the financial year (see also note 1.4.3 above, Assigned Revenue).