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PART 2/2

**COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN
PARLIAMENT, THE COUNCIL AND THE COURT OF AUDITORS**

ANNUAL ACCOUNTS OF THE EUROPEAN COMMISSION 2015

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3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

REVENUE

REVENUE FROM NON-EXCHANGE TRANSACTIONS: TAXES

3.1. TRADITIONAL OWN RESOURCES

EUR millions

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

REVENUE FROM NON-EXCHANGE TRANSACTIONS: TRANSFERS

3.2. RECOVERY OF EXPENSES

EUR millions

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

3.3. OTHER REVENUE FROM NON-EXCHANGE TRANSACTIONS

EUR millions

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

REVENUE FROM EXCHANGE TRANSACTIONS

3.4. FINANCIAL INCOME

EUR millions

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

Net gains and losses on financial assets

EUR millions

	2015	2014
<i>Net gains/(losses) on available for sale financial assets</i>	17	13

3.5. OTHER REVENUE FROM EXCHANGE TRANSACTIONS

EUR millions

	2015	2014
<i>Foreign exchange gains</i>	949	466
<i>Fee and premium revenue</i>	43	59
<i>Sales revenue</i>	20	21
<i>Property, plant and equipment related revenue</i>	0	9
<i>Other</i>	251	244
Total	1 264	798

EXPENSES

TRANSFER PAYMENTS AND SUBSIDIES BY MANAGEMENT MODE

3.6. SHARED MANAGEMENT

EUR millions

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

3.7. DIRECT MANAGEMENT

EUR millions

	2015	2014
<i>Implemented by the Commission</i>	10 097	10 447
<i>Implemented by EU Executive Agencies</i>	5 532	4 881
<i>Implemented by Trust funds</i>	6	-
Total	15 635	15 328

3.8. INDIRECT MANAGEMENT

EUR millions

	2015	2014
<i>Implemented by other EU agencies & bodies</i>	1 616	1 362
<i>Implemented by third countries</i>	905	1 005
<i>Implemented by international organisations</i>	2 126	1 765
<i>Implemented by other entities</i>	2 107	1 799
Total	6 754	5 931

3.9. STAFF AND PENSION COSTS

EUR millions

	2015	2014
<i>Staff costs</i>	3 126	3 161
<i>Pension costs</i>	4 411	4 195
Total	7 537	7 357

3.10. FINANCE COSTS

EUR millions

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

3.11. OTHER EXPENSES

EUR millions

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

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

EUR millions

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

Expenses relating to research and development are as follows:

EUR millions

	2015	2014
<i>Research costs</i>	384	353
<i>Non-capitalised development costs</i>	60	54
Total	443	406

3.12. SEGMENT REPORTING BY MULTI ANNUAL FINANCIAL FRAMEWORK HEADINGS

EUR millions

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

* Including off-budget operations and unallocated immaterial programmes.

4. CONTINGENT ASSETS & LIABILITIES AND OTHER SIGNIFICANT DISCLOSURES

4.1. CONTINGENT ASSETS

	<i>EUR millions</i>	
	31.12.2015	31.12.2014
<i>Guarantees received:</i>		
<i>Performance guarantees</i>	173	193
<i>Other guarantees</i>	3	3
<i>Other contingent assets</i>	46	45
Total	222	241

4.2. CONTINGENT LIABILITIES

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

4.2.1. Guarantees given

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

4.3. OTHER SIGNIFICANT DISCLOSURES

4.3.1. Outstanding budgetary commitments not yet expensed

	<i>EUR millions</i>	
	31.12.2015	31.12.2014
<i>Outstanding budgetary commitments not yet expensed</i>	174 295	141 600

4.3.2. Significant legal commitments*

EUR millions

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

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

4.3.2.1. Multiannual actions under shared management

EUR millions

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

4.3.2.2. European Fund for Strategic Investments (EFSI)

EUR millions

	31.12.2015
EFSI legal commitment outstanding at year-end	16 000
<i>of which</i>	
<i>Financial guarantee liability relating to EFSI</i>	–
<i>Contingent liability relating to EFSI</i>	202

5. FINANCIAL INSTRUMENTS DISCLOSURES

5.1. RECONCILIATION OF CARRYING AMOUNT AND FAIR VALUE OF FINANCIAL INSTRUMENTS

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

EUR millions

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

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

EUR millions

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

5.2. CURRENCY RISKS

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

EUR millions

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

* Excluding back-to-back operations.

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

EUR millions

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

EUR millions

	Net assets			
	USD	GBP	DKK	SEK
31.12.2015	(7)	(7)	(1)	(1)
31.12.2014	(6)	(7)	(1)	(1)

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

EUR millions

	Economic result			
	USD	GBP	DKK	SEK
31.12.2015	4	258	46	152
31.12.2014	4	580	57	113

EUR millions

	Net assets			
	USD	GBP	DKK	SEK
31.12.2015	9	8	1	1
31.12.2014	8	9	1	1

5.3. INTEREST RATE RISK

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

EUR millions

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

5.4. CREDIT RISK

Analysis of the age of financial assets that are not impaired

EUR millions

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

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

EUR millions

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

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

5.5. LIQUIDITY RISK

Maturity analysis of financial liabilities by remaining contractual maturity

EUR millions

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

6. RELATED PARTIES

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

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

7. EVENTS AFTER THE BALANCE SHEET DATE

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

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

REPORTS ON THE IMPLEMENTATION OF THE BUDGET AND EXPLANATORY NOTES

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

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EU BUDGET RESULT

EUR millions

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

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

RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR millions

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

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

BUDGET REVENUE

EUR millions

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

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

EUR millions

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

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

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

EUR millions

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

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

1. IMPLEMENTATION OF EC BUDGET REVENUE

1.1. SUMMARY OF THE IMPLEMENTATION OF BUDGET REVENUE

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

EUR millions

EUR millions

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

EUR millions

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

2. IMPLEMENTATION OF EC BUDGET EXPENDITURE

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

EUR millions

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

2.2. MFF: IMPLEMENTATION OF COMMITMENT APPROPRIATIONS

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

2.3. MFF: IMPLEMENTATION OF PAYMENT APPROPRIATIONS

EUR millions

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

2.4. MFF: MOVEMENTS IN COMMITMENTS OUTSTANDING (RAL)

EUR millions

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

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

EUR millions

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

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

EUR millions

Policy area	Commitment appropriations						Payment appropriations					
	Budget appropriations			Additional appropriations		Total Appropriations available	Budget appropriations			Additional appropriations		Total Appropriations available
	Initial adopted budget	Amending budgets & transfers	Final adopted budget	Carried over	Assigned revenue		Initial adopted budget	Amending budgets & transfers	Final adopted budget	Carried over	Assigned revenue	
1	2	3=1+2	4	5	6=3+4+5	7	8	9=7+8	10	11	12=9+10+11	
01 Economic and financial affairs	371	1 281	1 652	-	118	1 770	459	(43)	416	7	121	544
02 Enterprise and industry	2 536	(19)	2 517	-	298	2 815	2 266	(120)	2 147	19	369	2 534
03 Competition	98	(1)	97	-	6	103	98	(1)	97	7	6	110
04 Employment, social affairs and inclusion	13 096	2 817	15 913	2 161	83	18 157	10 929	(305)	10 625	51	175	10 850
05 Agriculture and rural development	57 603	4 347	61 951	2 912	2 382	67 245	54 942	298	55 240	892	2 376	58 508
06 Mobility and transport	3 281	(699)	2 582	-	178	2 760	2 056	(96)	1 960	5	174	2 139
07 Environment	431	0	432	-	17	448	397	(3)	395	16	14	425
08 Research and innovation	6 699	(501)	6 198	-	769	6 967	5 987	(144)	5 843	23	1 223	7 089
09 Communications networks, content and technology	1 727	0	1 728	-	169	1 897	1 727	21	1 748	16	254	2 018
10 Direct research	404	(11)	393	-	551	944	402	(5)	397	44	492	933
11 Maritime affairs and fisheries	1 082	724	1 806	29	31	1 866	1 007	(49)	958	3	14	975
12 Internal market and services	119	(3)	116	-	12	128	115	(4)	111	4	12	127
13 Regional and urban policy	35 347	8 393	43 739	6 481	422	50 642	40 721	131	40 851	11	267	41 130
14 Taxation and customs union	161	(0)	161	-	9	170	137	13	151	5	8	163
15 Education and culture	2 918	(26)	2 892	-	447	3 339	2 661	164	2 825	14	610	3 450
16 Communication	245	2	247	-	12	259	240	5	244	12	12	269
17 Health and consumer protection	616	(14)	601	7	24	632	567	(31)	536	10	25	572
18 Home affairs	1 172	389	1 560	247	53	1 860	972	161	1 133	3	41	1 178
19 Foreign policy instruments	759	(51)	708	15	51	774	578	(22)	556	10	47	612
20 Trade	115	(1)	114	0	3	117	124	(10)	114	3	3	121
21 Development and cooperation	5 023	391	5 414	7	281	5 702	4 308	74	4 382	26	212	4 620
22 Enlargement	1 524	1	1 525	40	15	1 580	976	(13)	963	5	11	980
23 Humanitarian aid and civil protection	1 019	164	1 183	199	173	1 555	999	277	1 275	10	140	1 426

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EUR millions

Policy area	Commitment appropriations						Payment appropriations					
	Budget appropriations			Additional appropriations		Total Appropriations available	Budget appropriations			Additional appropriations		Total Appropriations available
	Initial adopted budget	Amending budgets & transfers	Final adopted budget	Carried over	Assigned revenue		Initial adopted budget	Amending budgets & transfers	Final adopted budget	Carried over	Assigned revenue	
1	2	3=1+2	4	5	6=3+4+5	7	8	9=7+8	10	11	12=9+10+11	
24 Fight against fraud	80	(0)	79	-	1	80	76	(0)	76	7	1	83
25 Commission's policy coordination and legal advice	192	1	192	-	11	204	192	1	192	14	11	218
26 Commission's administration	997	16	1 013	-	162	1 176	992	19	1 011	158	166	1 335
27 Budget	70	(14)	57	-	8	64	70	(14)	57	7	8	71
28 Audit	12	0	12	-	1	13	12	0	12	0	1	13
29 Statistics	134	1	135	-	14	149	116	1	117	5	22	144
30 Pensions and related expenditure	1 567	(4)	1 563	-	0	1 563	1 567	(4)	1 563	-	0	1 563
31 Language services	389	(5)	384	-	70	454	389	(5)	384	18	70	471
32 Energy	1 064	(100)	964	-	114	1 078	1 035	(43)	992	6	125	1 123
33 Justice	209	2	211	-	9	220	195	(20)	175	3	10	188
34 Climate action	127	0	128	-	1	129	84	(18)	66	3	1	70
40 Reserves	465	(127)	338	-	-	338	150	(150)	-	-	-	-
Total	141 655	16 952	158 607	12 098	6 495	177 199	137 547	67	137 614	1 417	7 020	146 051

2.6.1. POLICY AREA: COMPARISON OF BUDGET AND ACTUAL COMMITMENTS

EUR millions

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

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

2.7. POLICY AREA: IMPLEMENTATION OF COMMITMENT APPROPRIATIONS

EUR millions

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

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EUR millions

Policy area	Total appropriations available	Commitments made					Appropriations carried over to 2016					Appropriations lapsing			
		from final adopted budget	from carry-overs	from assigned revenue	Total	%	assigned revenue	carry-overs by decision	Total	%	from final adopted budget	from carry-overs	Assigned revenue (EFTA)	Total	%
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10=9/1	11	12	13	14=11+12+13	15=14/1
29 Statistics	149	135	-	6	141	94.86 %	7	-	7	4.92 %	0	-	0	0	0.22 %
30 Pensions and related expenditure	1 563	1 563	-	0	1 563	99.99 %	0	-	0	0.01 %	0	-	-	0	0.00 %
31 Language services	454	384	-	40	425	93.55 %	29	-	29	6.43 %	0	-	-	0	0.02 %
32 Energy	1 078	961	-	19	980	90.96 %	95	-	95	8.78 %	3	-	-	3	0.27 %
33 Justice	220	210	-	2	212	96.29 %	7	-	7	3.36 %	1	-	0	1	0.36 %
34 Climate action	129	128	-	1	128	99.57 %	0	-	0	0.34 %	0	-	-	0	0.09 %
40 Reserves	338	-	-	-	-	0.00 %	-	219	219	64.84 %	119	-	-	119	35.16 %
Total	177 199	157 732	12 083	3 422	173 236	97.76 %	3 068	654	3 723	2.10 %	221	15	5	240	0.14 %

2.7.1. POLICY AREA: COMPARISON OF BUDGET AND ACTUAL PAYMENTS

EUR millions

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

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

2.8. POLICY AREA: IMPLEMENTATION OF PAYMENT APPROPRIATIONS

EUR millions

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

2.9. POLICY AREA: MOVEMENTS IN COMMITMENTS OUTSTANDING

EUR millions

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

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

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