



EU budget 2006 Financial Report

EUROPEAN COMMISSION



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Luxembourg: Office for Official Publications of the European Communities, 2007

ISBN 978-92-79-05376-4

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Printed in Italy

PRINTED ON WHITE CHLORINE-FREE PAPER

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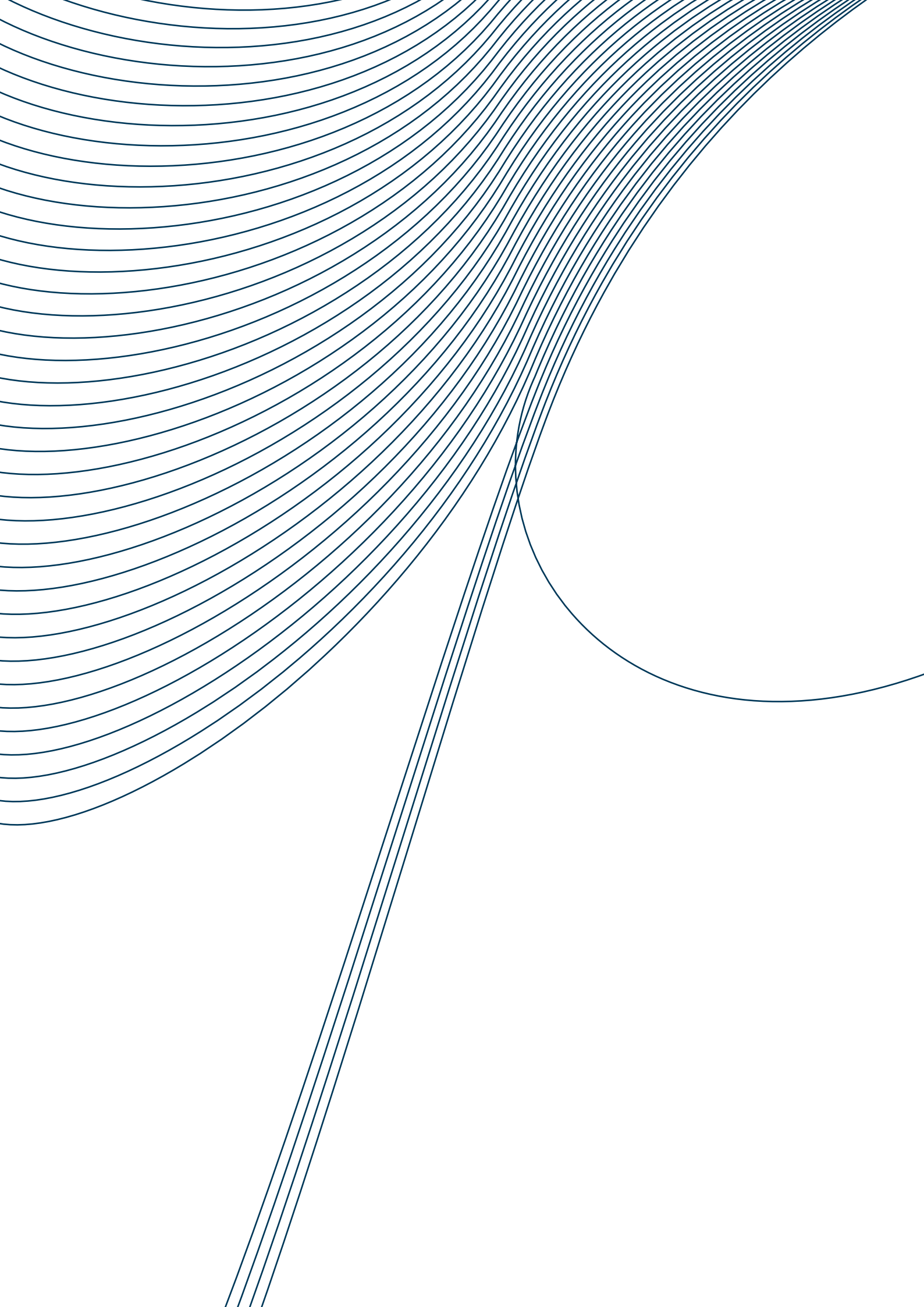
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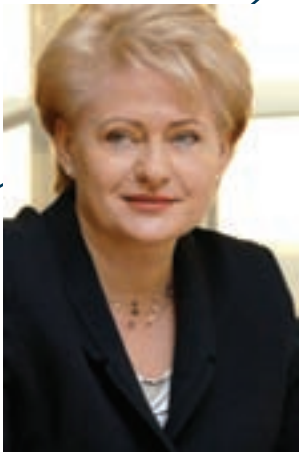
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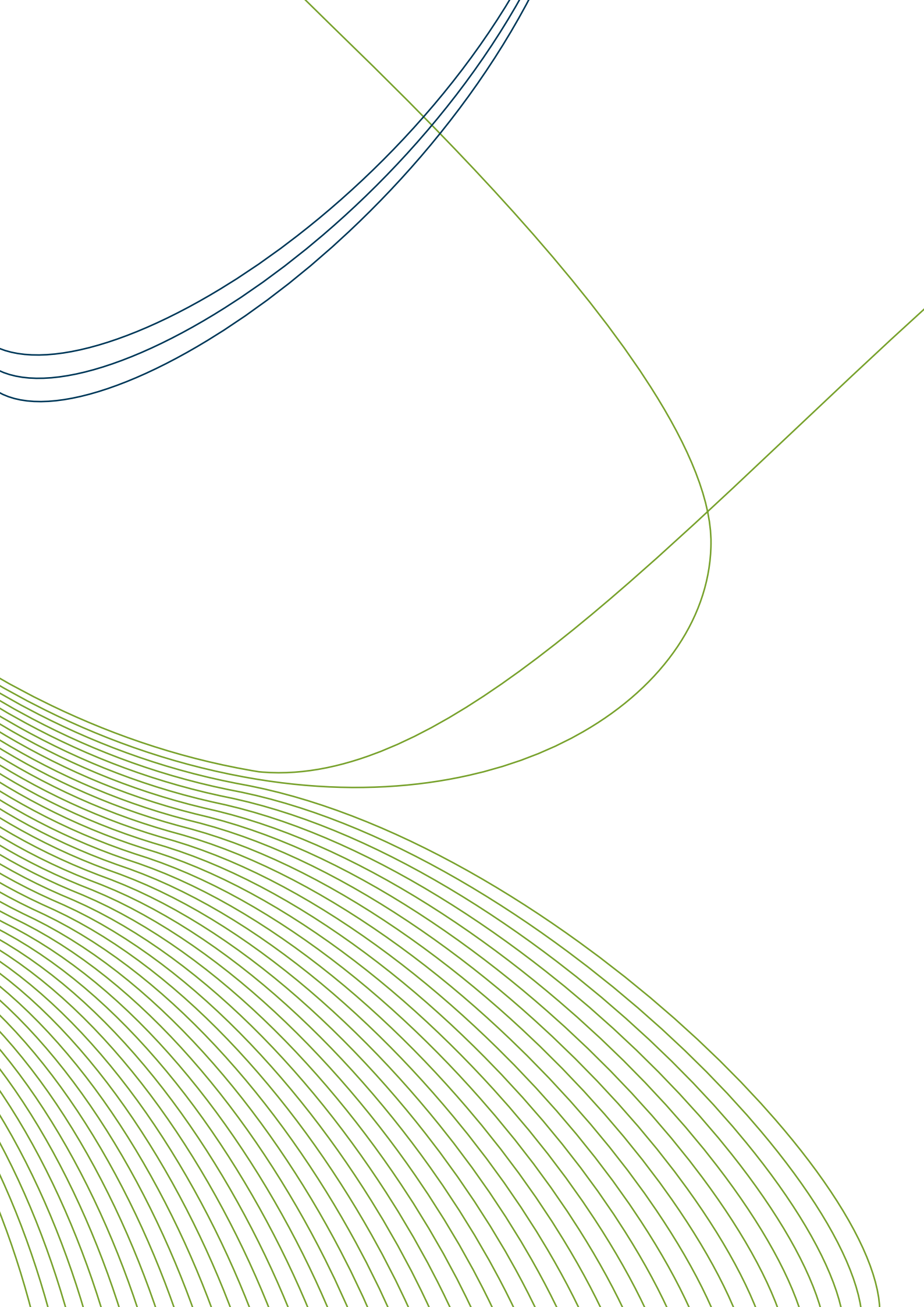
Foreword



The year 2006 marked the end of a programming cycle launched in 2000. Since then, significant shifts in expenditure have taken place to adapt to the new challenges which Europe faces, such as those posed by globalisation, the new context of international relations and mankind's impact on the environment. There has been an impressive boost in funding for growth and jobs, spending on research increased by 43 % and spending on education, vocational training and youth shot up by almost 70 %. This shows that the budget is an adaptable and important tool at the disposal of the EU.

This new edition of the Financial Report on the budget 2006 looks back on a momentous political year for European budgetary issues, with breakthroughs on the multiannual financial framework for 2007–13 and the agreement on the revision of the EU's basic financial law, the Financial Regulation. These decisions were crucial for the Commission and indeed the EU as a whole to prepare the ground properly for the forthcoming seven-year period, both in terms of setting priorities for EU expenditure and for the manner in which they will be managed and implemented. The Commission played its full part in reaching the best possible outcome in these debates.

Dr Dalia Grybauskaitė
Commissioner for Financial Programming and Budget





Introduction

Better reporting thanks to a consolidated report

This report, ‘EU budget 2006 — Financial Report’, marks an important development in terms of reporting on the EU budget. For the first time, a single report provides you with an overview of how the budget was spent and managed, based on what was previously disseminated in two publications, the ‘Financial Report’ and the ‘Report on the allocation of EU expenditure by Member State’.

The report offers two angles of analysis on the implementation of the budget: first by main heading of the financial perspectives 2000–06, then by heading and Member State. Information is given on the procedure leading to the adoption of the budget, as well as on the annual accounts and treasury management. Annexes provide you with detailed historical data both on the revenue and expenditure side of the budget, including Member State-specific allocated expenditure records.

2006: Completing one generation of EU programmes before starting new ones...

The EU budget 2006 amounted to EUR 120.6 billion in commitments and EUR 107.4 billion in payments ⁽¹⁾, respective increases over 2005 of 4 % and 1.6 %. Around 99 % of these legally available amounts were spent, thanks to activity-based budgeting, active management of appropriations and cooperation with all stakeholders. Some 92 % of the committed amounts were allocated to activities within the European Union and the remaining 8 % went to third countries, mainly in the form of pre-accession aid to potential EU members and development aid to developing countries.

In its second year of office, the Barroso Commission vigorously pursued the refocusing of the EU budget on growth and jobs, to support the implementation of the Lisbon strategy ⁽²⁾. The share of the budget dedicated directly to these policies, through both competitiveness and

⁽¹⁾ See Glossary, Annex 8, for a description of commitment appropriations and payment appropriations.

⁽²⁾ In 2000, EU countries pledged to undertake a series of structural reforms intended to strengthen the Union’s competitiveness, while respecting social inclusion and environmental concerns. This is known as the Lisbon strategy. This pledge was renewed in 2005 by the Barroso Commission with an emphasis on ‘economic growth and jobs’. Legislative reforms to make the EU economy more competitive moved up a gear both at Union level, with such initiatives as the reform of the Stability and Growth Pact, liberalisation of the services sector and energy markets, and at national level, with national reform programmes.

cohesion expenditure, amounted to 39 % of the budget. The implementation of this budget took place in a dynamic economic environment, as demonstrated by the following key data:

EU economy: new momentum in 2006

Growth up, unemployment down

Growth at its highest since 2000

- 3 % in the EU-25
- 2.7 % in the euro area
- expected to reach 2.9 % in 2007 for the EU-27

Source: Spring economic forecasts, European Commission, May 2007.

Unemployment down

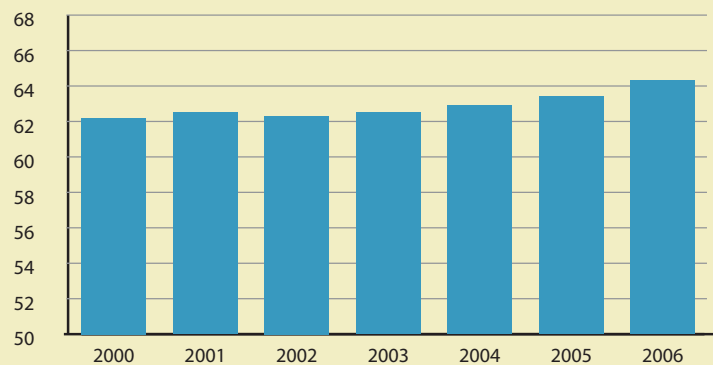
- to 7.5 % in the EU-25 from 8.6 % in 2005
- to 7.5 % in the euro area from 8.4 % in 2005

More people in active employment

- 3 million new jobs created in the EU (up 1.6 % from 2005),
- 2 million of which are in the euro area (up 1.4 %)

EMPLOYMENT RATES IN THE EU-27

(% of people in employment in total population aged 15–64)



Source: Eurostat.

Inflation

- 2.1 % in the EU (stable)
- 1.9 % in the euro area (down from 2.2 % in 2005)

The amounts in the EU budget are significant, yet when compared with national public expenditure which ranges between 30 and 50 % of gross domestic product (GDP) of EU countries, the EU budget only corresponds to 1.06 % of the Union's total gross national income (GNI) in terms of commitment appropriations, and 0.94 % in payment appropriations. In 2006, this figure equalled EUR 260 per person for the whole year, around 70 cents a day per person. In executing the budget, the European Commission carried out more than 1.5 million payments to some 200 000 third parties. Member States, who manage over 75 % of the EU funds, carried out many more payments on the Commission's behalf.

The EU budget for 2006 was the last budget covered by the financial framework 2000–06⁽³⁾. The legal bases of many EU programmes and funds, such as Culture, Media, Socrates, European Regional Development Fund and the European Social Fund, expired at the end of 2006. Accordingly, the 2006 budget included the last appropriations available to finance the objectives defined at the outset of these

⁽³⁾ For more information on multiannual financial frameworks, see Annex 1.

programmes. Given the multiannual nature of some of the EU projects, a part of the amounts committed will in fact be paid out in 2007 and 2008.

(⁴) Council Regulation (EC, Euratom) No 1995/2006, OJ L 390, 30.12.2006, p.1.

Two key events in 2006: financial framework 2007–13 and new financial rules

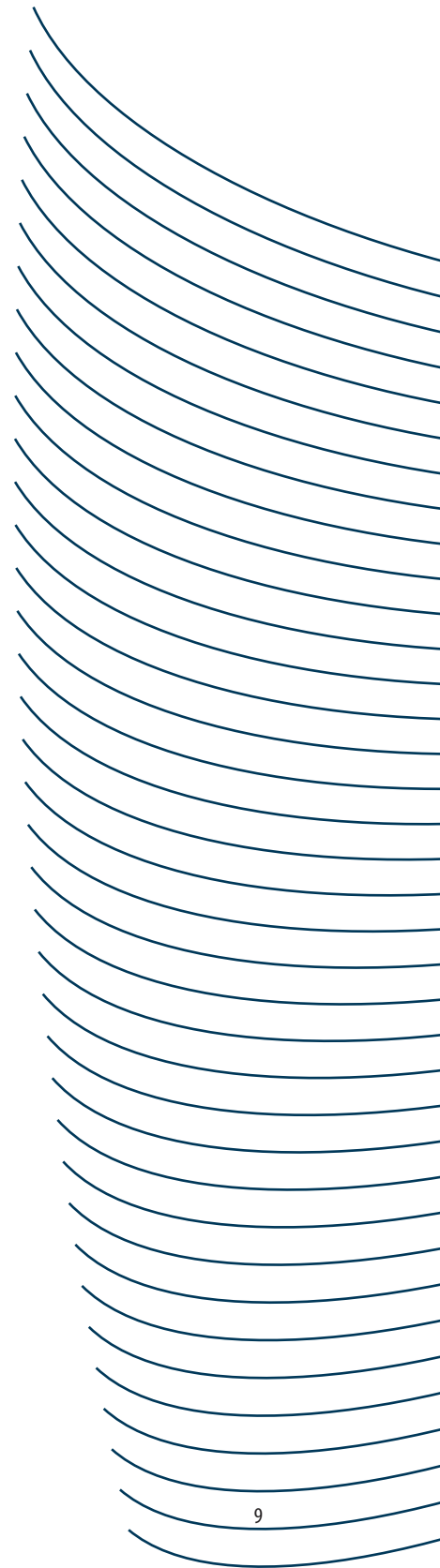
Managing the EU's finances goes beyond the adoption and execution of the annual budget. In particular, it is important to prepare the ground for the future. In this respect, 2006 was a very busy and ultimately fruitful year.

Financial framework 2007–13: refocusing future budgets to meet the real challenges

The first months of 2006 saw the final negotiations between the European Parliament, the Council and the Commission, on the financial framework 2007–13. The new Interinstitutional Agreement on budgetary discipline and sound financial management was formally signed by the three institutions on 17 May 2006. The expenditure ceiling for the seven-year period amounts to some EUR 975 billion in current prices (excluding the European Development Fund) and contributes to a significant rebalancing of expenditure towards policies directly aimed at sustainable growth (heading 1). Based on the defined ceilings, this heading will represent 46 % of the budget in 2013, compared to 40 % in 2006. The difficult negotiations were instrumental in convincing all parties involved of the need to carry out a thorough review of the budget, both in terms of expenditure and revenue, a task which was given to the Commission, who will report back to the Council and Parliament at the end of 2008 or beginning of 2009.

New financial rules: easier access to funds, better controls, enhanced transparency

The year 2006 also saw the adoption by the Council of new financial rules to improve the management of EU expenditure, on 13 December. The new rules, described in the Financial Regulation (⁴) and its Implementing Rules, simplify access to EU funding and cut red tape, for small-scale beneficiaries in particular. They also include, for the first time, the obligation to publish the lists of beneficiaries who receive EU money through Member States, third countries or international organisations. Sound financial management will be reinforced thanks to the commitment from Member States to improve reporting on how EU funds which they manage are spent and to exchange information on proven fraud cases. All provisions of the new Financial Regulation and its Implementing Rules entered into force by 1 May 2007.



Allocation of expenditure

1.1. Allocation of expenditure by heading

EU expenditure in 2006 was divided into eight spending categories, known as 'headings', which were defined in the financial framework 2000–06.

The 'Structural actions' and 'Agriculture (including rural development)' headings received the lion's share in 2006, corresponding to almost 80 % of total EU expenditure. The remaining 20 % of the EU budget was divided among other headings, among which were 'Internal policies', 'External actions', 'Pre-accession strategy' and 'Administration'.

The real strengths of the EU budget lie in its complementary role and its reach beyond national and regional borders.

The EU budget almost always comes into play to complement national authorities' efforts — and in certain policy areas decided by common agreement of all EU countries. In these areas, it translates the EU countries' common political priorities into financial means. For example, as an expression of solidarity in the EU, a sizeable part of EU funds goes to less developed regions in the EU to help them catch up with the rest of the Union. A small investment in infrastructure and local resources, such as education and training opportunities, access to major transport axes and urban regeneration projects, often attracts and facilitates private investments in such regions.

The EU budget also provides extra funding for initiatives between regions or countries. The trans-European networks projects, such as the 'Rail Baltica' axis Warsaw–Kaunas–Riga–Tallinn–Helsinki and the high-speed rail axis Paris–Brussels–Cologne–Amsterdam–London, are examples of such cross-border initiatives.

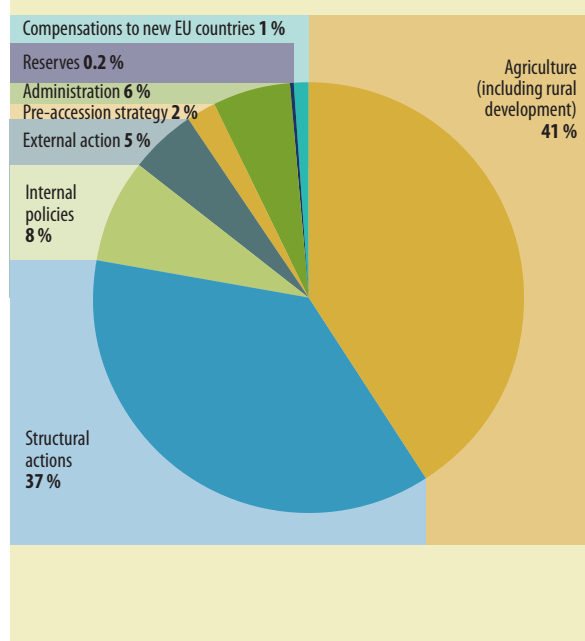
It finances EU-wide cooperation and information networks, allowing knowledge and ideas to create greater outcomes. Researchers, academics and SMEs get an opportunity to come together with their counterparts from other EU countries. In these networks, an idea expressed by an academic from one EU country can be tested by a researcher from another, taken up by an SME and marketed in all EU countries.

Such joint initiatives often prevent repetitive expenditure in fixed costs by each country, thereby saving public funds for all EU countries.

EU EXPENDITURE 2006 BY HEADING

(commitment appropriations, million EUR)

Agriculture (including rural development)	50 191
Structural actions	44 555
Internal policies	9 400
External action	5 724
Administration	6 657
Reserves	278
Pre-accession strategy	2 692
Compensations	1 074



STRUCTURAL ACTIONS

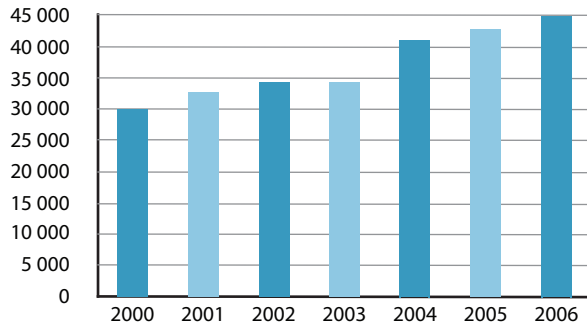
Spreading prosperity and growth across EU regions

Commitments: EUR 44 555 million
+ 5.0 % from 2005

Around 37 % of EU expenditure in 2006, some EUR 44.6 billion ⁽¹⁾, was available to generate and spread prosperity across the Union through four Structural Funds and the Cohesion Fund.

STRUCTURAL ACTIONS 2000–06

(total commitments, million EUR)



Extra help for less prosperous regions and disadvantaged groups

Some EUR 38.5 billion was made available to all regions across the EU through the Structural Funds, which in turn distributed the aid in accordance with specific objectives and initiatives.

Out of this total, EUR 28.5 billion was earmarked for the least prosperous (Objective 1 — with income per capita levels below 75 % of the EU average) regions in the EU. During 2000–06, some 50 regions across the EU were eligible to benefit from funds under this ob-

jective to support their investments in infrastructure, human resources and business potential.

About EUR 6.4 billion of the Objective 1 funds were put aside for the least prosperous regions in the EU-10, while the remaining EUR 22 billion was made available to those in the EU-15, including regions benefiting from transitional support.

Without any restrictions linked to regional income levels, all areas facing structural difficulties were eligible to benefit from Objective 2 allocations, aimed at promoting their economic and social conversion. The total for 2006 amounted to EUR 3.4 billion.

Objective 3, entirely financed by the European Social Fund (ESF), provided around EUR 4 billion in 2006 for education, training and employment activities across the Union.

Investing in transport and energy infrastructures

The Cohesion Fund earmarked EUR 6 billion in 2006 to complement infrastructure investments in transport and energy in those EU countries with an income per capita below 90 % of the EU average. It provides up to 85 % of public expenditure on major projects in these two domains, after evaluating proposals put forward by EU countries.

STRUCTURAL FUNDS

European Regional Development Fund (ERDF)	Promoting economic and social cohesion through the reduction of imbalances between regions or social groups	Objective 1, Objective 2, Interreg
European Social Fund (ESF)	Combating unemployment, developing human resources and promoting integration into the labour market	Objective 1, Objective 2, Objective 3, EQUAL
European Agricultural Guidance and Guarantee Fund (EAGGF)	Rural development and the improvement of agricultural structures	Objective 1, outside Objective 1 regions, Leader+
Financial Instrument for Fisheries Guidance (FIFG)	Sustainable balance between fishery resources and their exploitation, developing regions dependent on fisheries and making the sector more competitive	Objective 1, outside Objective 1 regions

⁽¹⁾ All figures mentioned in Section 1.1 refer to commitment appropriations, unless otherwise stated.

Interreg	Interregional cooperation in the EU	Financed by ERDF
URBAN	Sustainable development in the troubled urban districts	Financed by ERDF
Leader+	Encouraging rural actors to tap on the development potential of their local region	Financed by EAGGF
EQUAL	A more inclusive work life through fighting discrimination and exclusion	Financed by ESF

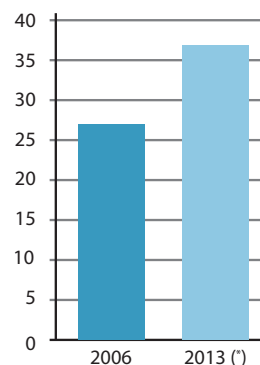
What next?

In the financial programming period 2007–13, assistance to EU regions will be mainly distributed through ‘convergence’, ‘regional competitiveness and employment’, and ‘territorial cooperation’ objectives.

COHESION FOR GROWTH AND EMPLOYMENT

(% of budget, commitment appropriations)

(*) Expenditure ceiling in the financial framework.



(1.1. Allocation of expenditure by heading)

INTERNAL POLICIES

Improving everyday life through research, environmental protection, consumer protection, culture and building an area of freedom, security and justice

Commitments: EUR 9 400 million + 2.7 % from 2005

‘Internal policies’ cover a large variety of EU policies, such as research, energy and transport, information society, media, education and culture, health and consumer protection, security and justice. The allocation of EU funds under this heading focused on three of the four key priorities identified by the Lisbon strategy, namely prosperity, solidarity and security. In 2006, the European Union allocated EUR 9.4 billion to internal policies.

Research and innovation

Some EUR 5.3 billion was earmarked for research activities, mainly through the sixth framework programme for research and technological development. Around EUR 1.2 billion of this total was put aside to develop the ‘information society’ related programmes.

Trans-European transport and energy networks

Around EUR 800 million was allocated to priority projects connecting and improving major infrastructures in the areas of transport (e.g. roads, railways, inland waterways, airports, ports, traffic management systems) and energy (gas, electricity).

Environment

The EU’s environment policy aims at a high level of protection of the environment, with continued focus on climate change, nature and biodiversity, natural resources and waste, and solutions to global challenges. Around EUR 275 million was made available to this end, mainly through the LIFE programme with EUR 150 million.

Education and culture

Education and culture activities across the EU were allocated around EUR 950 million for new projects, with a particular focus on lifelong learning, developing European cultural diversity and active citizen participation.

These activities were carried out mainly through EU programmes such as Lingua (learning European languages), Erasmus (higher education), Leonardo da Vinci (vocational training), Youth, and Dialogue with citizens.

Public health and consumer protection

The EU budget allocated more than EUR 140 million in 2006 to public health and consumer protection activities. In addition to improving consumer protection rules and consumers' awareness of their rights, EU-funded projects in this field aimed at managing risks and providing quick responses to public health threats such as SARS, avian influenza and bioterrorism, often in conjunction with other policies.

Freedom, security and justice

More than EUR 580 million was made available for developing cooperation among EU countries in such areas as immigration, the fight against crime, the fight against terrorism, drug and human trafficking, as well as external border controls. In 2006, the EU's external borders agency Frontex started conducting its first operations on the ground with funds under this heading.

Other actions

The 'Internal policies' heading covers many different areas of activity, often interacting with policies under

other headings and difficult to list extensively. For example, some actions support the internal market (EUR 240 million), the European social dimension and employment (EUR 260 million), the promotion of the EU's energy policy and energy safety (EUR 230 million), etc. All together these activities represented over EUR 1 billion.

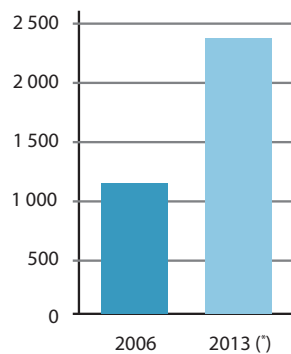
What next?

The policies previously under 'Internal policies' are classified under several different headings of the financial framework 2007–13. For example, research, lifelong learning, energy and transport will be presented under the new heading 1 'Sustainable growth', and the environment under heading 2 'Natural resources'. Culture, media, freedom, security and justice will be financed under heading 3 'Citizenship, freedom, security and justice'. In the years to come, these policies will continue to increase their share of the EU budget.

CITIZENSHIP, FREEDOM, SECURITY AND JUSTICE

(in current prices, million EUR)

(*) Expenditure ceiling in the financial framework.



AGRICULTURE (INCLUDING RURAL DEVELOPMENT)Commitments: EUR 50 191 million
+ 2.4 % from 2005

Market-oriented production and diversified rural economies

The EU's common agricultural policy (CAP) has undergone major reforms since the 1990s. Recently brought into line with Lisbon targets, the post 2003–04 CAP focuses on matching production with consumers' demand while ensuring stable incomes for farmers.

In 2006, the EU budget put aside around EUR 42.4 billion as direct aid to farmers and market expenditures, at the same level as in 2005.

More than EUR 34.2 billion of this amount was allocated as direct aid, of which around half was delivered in accordance with recent reforms under the single payment scheme and therefore not linked to quantities produced. Such aid directly focuses on providing stability of income for producers while ensuring the enforcement of environmental rules. The remaining direct aids were linked to specific products.

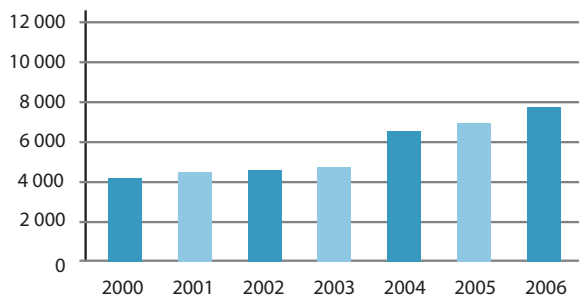
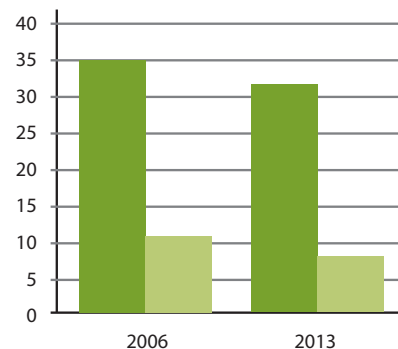
Market expenditure, corresponding to some EUR 8.2 billion in 2006, covers EU payments to market organisations for agricultural products such as cereals, rice, sugar, olive oil, fruit and vegetables, beef and veal, and milk and milk products.

To ensure stability and growth in primarily agricultural areas, the emphasis is now put on rural development, mainly through diversification of local economies. Some EUR 7.8 billion was made available in this area in 2006, to which EUR 3.9 billion funded under structural actions must be added.

Today, rural development programmes aim at boosting job creation outside of urban areas, thus contributing significantly to the growth and jobs agenda. Compliance with strict environmental rules has also become a 'must' to benefit from EU aids.

What next?

Rural development expenditure will maintain its upward trend during the 2007–13 financial programming period. At the same time, in accordance with the ongoing reforms in agricultural sectors, the share of direct aids and market-related expenditure in the EU budget will continue to decrease.

RURAL DEVELOPMENT EXPENDITURE*(total commitments, million EUR)
(funded under the agricultural heading)***AGRICULTURE (INCLUDING RURAL DEVELOPMENT) 2006–13***(% of total EU expenditure allowed by the financial framework)*

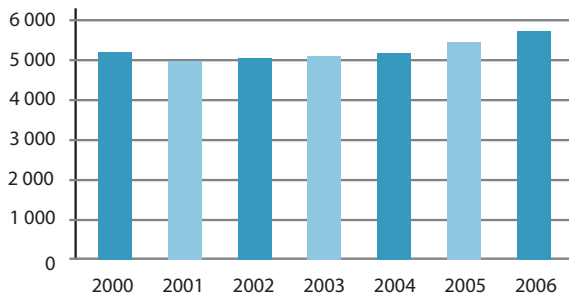
■ Market expenditure and direct payments
■ Rural development, environment and fisheries

EXTERNAL ACTION

Promoting peace and prosperity beyond the Union's borders

Commitments: EUR 5 724 million
+ 5.2 % from 2005

Under 'External action', the EU budget allocated more than EUR 5.7 billion to support a wide variety of external policies, ranging from development, humanitarian aid, democracy and human rights to cooperation programmes with specific regions.

EXTERNAL ACTION EXPENDITURE 2000–06*(total commitments, million EUR)*

With some EUR 1.7 billion, the largest share was devoted to enhancing cooperation with the Union's neighbours in eastern Europe and around the Mediterranean basin. EU projects in this region focused on sustainable development, human rights and the rule of law.

An additional EUR 1.3 billion was allocated from the EU budget to help developing countries in Africa, the Caribbean and the Pacific regions (the ACP States). A part of this assistance went to sugar-producing ACP States, affected by the sugar reform in the EU.

More than EUR 530 million was made available through the CARDS programme⁽¹⁾ in 2006 to foster relations with the western Balkans. The Union's external policy towards these countries is tailored to help them prepare for prospective membership to the EU. The cooperation programme puts strong emphasis on institution building and alignment with the EU *acquis*.

EU expenditure under this heading covered other regional programmes, such as cooperation with Asia (EUR 840 million) and Latin America (EUR 330 million), as well as thematic programmes, including democracy and human rights (EUR 130 million), and humanitarian aid (EUR 630 million). Some EUR 100 million was made available for the EU's common foreign and security policy, and EUR 120 million for external aspects of certain Community policies. Finally, EUR 430 million went to food aid and support operations.

(1) CARDS programme: Community assistance for reconstruction, development and stabilisation for the western Balkans. It covered Albania, Bosnia and Herzegovina, Croatia, the former Yugoslav Republic of Macedonia, the Republic of Montenegro and the Republic of Serbia, including the province of Kosovo under the United Nations administration. Since the European Council decision in June 2004, granting Croatia the status of candidate to the EU, the aid for Croatia has been included in heading 7, 'Pre-accession strategy'.

European Development Fund

In addition to development aid entered in the EU budget, EU countries collect their aid contributions to ACP States under a single umbrella, namely the European Development Fund (EDF), which is also managed by the European Commission. This joint effort results in a better distribution and management of development aid coming from the EU countries.

In 2006, the EDF included some EUR 3.5 billion for 77 ACP States.

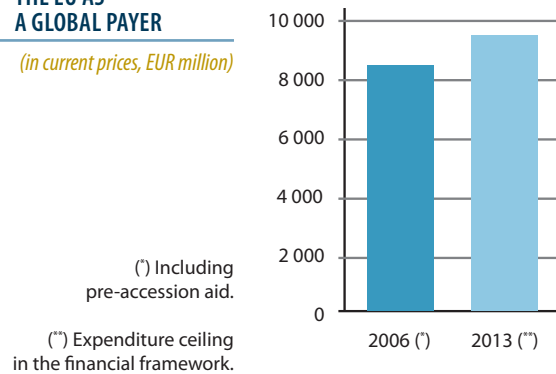
Reserves

The financial framework 2000–06 included a special heading, 'Reserves', comprising two reserve funds: the 'Emergency aid reserve' and the 'Guarantee reserve', which could be called on only if the need arose during a particular year. The use of these reserves requires approval by the European Parliament and the Council of the European Union.

In 2006, EUR 180 million was mobilised as emergency aid in response to humanitarian crises in the West Bank and Gaza, Lebanon and Darfur.

What next?

In the financial programming period 2007–13, the EU's external assistance, including pre-accession aid to candidate and potential candidates, will be brought together under one single heading, namely 'The EU as a global player'.

THE EU AS A GLOBAL PAYER*(in current prices, EUR million)*

PRE-ACCESSION STRATEGY

Helping potential members get closer to the EU

Commitments: EUR 2 692 million
+ 29.4 % from 2005

The financial framework 2000–06 was essential in bringing candidate countries closer to EU membership and actually integrating 10 new members into the Union in May 2004.

The 2006 budget provided the last pre-accession aid to the acceding countries Bulgaria and Romania, which joined the Union on 1 January 2007.

A total of EUR 1 700 million was available for Bulgaria and Romania to help with their efforts before their accession. Some EUR 875 million of this total came from Phare (institution building, economic and social cohesion, transposition of the EU *acquis*), EUR 275 million from Sapard (rural and agricultural development) and another EUR 550 million from ISPA (environment and transport infrastructures).

Croatia has also benefited from these three pre-accession instruments (Phare: EUR 80 million, ISPA: EUR 35 million, Sapard: EUR 25 million) and continued to be eligible for funds under the CARDS⁽¹⁾ regional programme. In line with the new accession partnership agreed in February 2006, EU assistance to Croatia is not only geared to foster economic and social development but also to better prepare the country for the technical and administrative aspects of EU membership.

Pre-accession aid to Turkey amounted to EUR 460 million in 2006, including technical assistance aid TAIEX (technical assistance and information exchange for institution building) and other aid from horizontal programmes. In addition to institution building and economic and social development, EU funds were used in developing civil society dialogue and in strengthening the rule of law in Turkey.

An ad hoc financial instrument under this heading started channelling assistance to the Turkish community in Cyprus. In October 2006, the Council approved the first part of the EU aid programme to the Turkish Cypriot community, amounting to some EUR 120 million, of which EUR 38.1 million was made available for six specific projects, including projects on solid waste management, energy sector management and private sector development as well as a feasibility study for the rehabilitation of the Lefke mining area.

The EU's Solidarity Fund mobilised EUR 92 million to help Romania cope with severe flooding.

What next?

Starting in 2007, EU aid to candidate countries Croatia, the former Yugoslav Republic of Macedonia and Turkey, and potential candidate countries in the western Balkans will be granted through the Instrument for Pre-accession (IPA) under the new heading 4 'The EU as a global player'⁽²⁾, which will finance the Union's activities beyond its borders.

(1) For more information on the CARDS programme, see heading 'External action'.

(2) See heading 'External action'.

ADMINISTRATION AND COMPENSATIONS

Running the Union

'Administration' covers the expenditure of all EU institutions, such as salaries and pensions of the staff, buildings and infrastructure, information technology activities and security. In 2006, EUR 6.7 billion was available under this heading, representing less than 6 % of total spending. Despite recent enlargements and the related increases in human resources, the share of administrative expenditure has remained and will remain stable at around this level.

ADMINISTRATIVE EXPENDITURE BY EU INSTITUTION

(commitment appropriations, million EUR)

Parliament	1 322
Council	592
Commission	3 162
Court of Justice	250
Court of Auditors	113
European Economic and Social Committee	108
Committee of the Regions	63
European Ombudsman	8
European Data Protection Supervisor	4
Pensions	908
European Schools	127

Helping new members with their first payments to the EU budget

Following the conclusions of the Copenhagen Council in 2002, a new heading 'Compensation' was inserted into the financial framework 2000–06. New EU countries start paying into the EU budget as of the first day of their membership. As a large part of the budget is disbursed through multiannual programmes and projects, they do not receive substantial amounts from the EU budget until much later. To compensate for this time gap, new members benefit from 'temporary budgetary compensations' and 'special lump-sum cashflow facility', in accordance with the duration and amounts agreed in accession treaties.

In 2006, nearly EUR 1.1 billion was given as compensation to 10 new EU countries, which joined the Union in 2004. This was the last compensation payment for these countries. The compensation payments amounted to EUR 1.4 billion in 2004 and EUR 1.3 billion in 2005.

As new members, Bulgaria and Romania will receive EUR 862 million between 2007 and 2009.

1.2. Allocation of expenditure by Member State

Scope and limits of the allocation exercise

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

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

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

Methodology

Year of reference: executed and allocated expenditure are actual payments made during a financial year, pursuant either to that year's appropriations or to carry-overs of non-utilised appropriations from the previous year. Expenditure financed from earmarked revenue is presented separately, except for the payments made under EFTA appropriations, which cannot be isolated in the central accounting system of the Commission (ABAC).

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

Allocation by Member State: expenditure is allocated to the country in which the principal recipient resides, on the basis of the information available in ABAC. Some expenditure is not (or is improperly) allocated in ABAC, due to conceptual difficulties. In this case, whenever obtained from the corresponding services, additional information is used (e.g. for Galileo, research and administration).

See notes in Annex 4 for further details on the methodology used for the allocation of expenditure.

Allocation of expenditure

In 2006, total executed EU expenditure amounted to EUR 106 575.5 million ⁽²⁾, of which EUR 97 443.4 million (i.e. 91.4 %) was allocated to Member States and EUR 6 080.6 million to third countries. The corresponding 2005 figures were EUR 104 835.2 million, EUR 96 178.1 million (91.7 %) and EUR 5 631.0 million.

In 2006, EU expenditure allocated to third countries concerned: external actions (EUR 4 217.3 million), the pre-accession strategy (EUR 1 351.8 million), research expenditure (EUR 291.2 million) and other (EUR 220.3 million). The corresponding 2005 figures were EUR 4 036.3 million, EUR 1 139.5 million, EUR 224.5 million and EUR 230.7 million.

The 2006 EU expenditure which was not allocated falls into the following categories:

- expenditure financed from earmarked revenue (which mainly benefits third countries): EUR 800.2 million;
- reserves (EUR 127.6 million) and part of external actions (EUR 819.9 million) and of the pre-accession strategy (EUR 63.0 million);
- expenditure which, by its nature, cannot be attributed to specific Member States: EUR 1 240.8 million. This concerns research (EUR 330.2 million), administration (EUR 505.6 million), the Galileo programme (EUR 222.0 million under 'trans-European networks') and other (EUR 183.0 million).

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

⁽²⁾ Payments made from EUR 111 218.7 million of payments appropriations (i.e. from the sum of EUR 107 378.5 million year's appropriations, EUR 1 425.3 million carry-overs and EUR 2 415.0 million assigned revenue).

Allocation by Member State

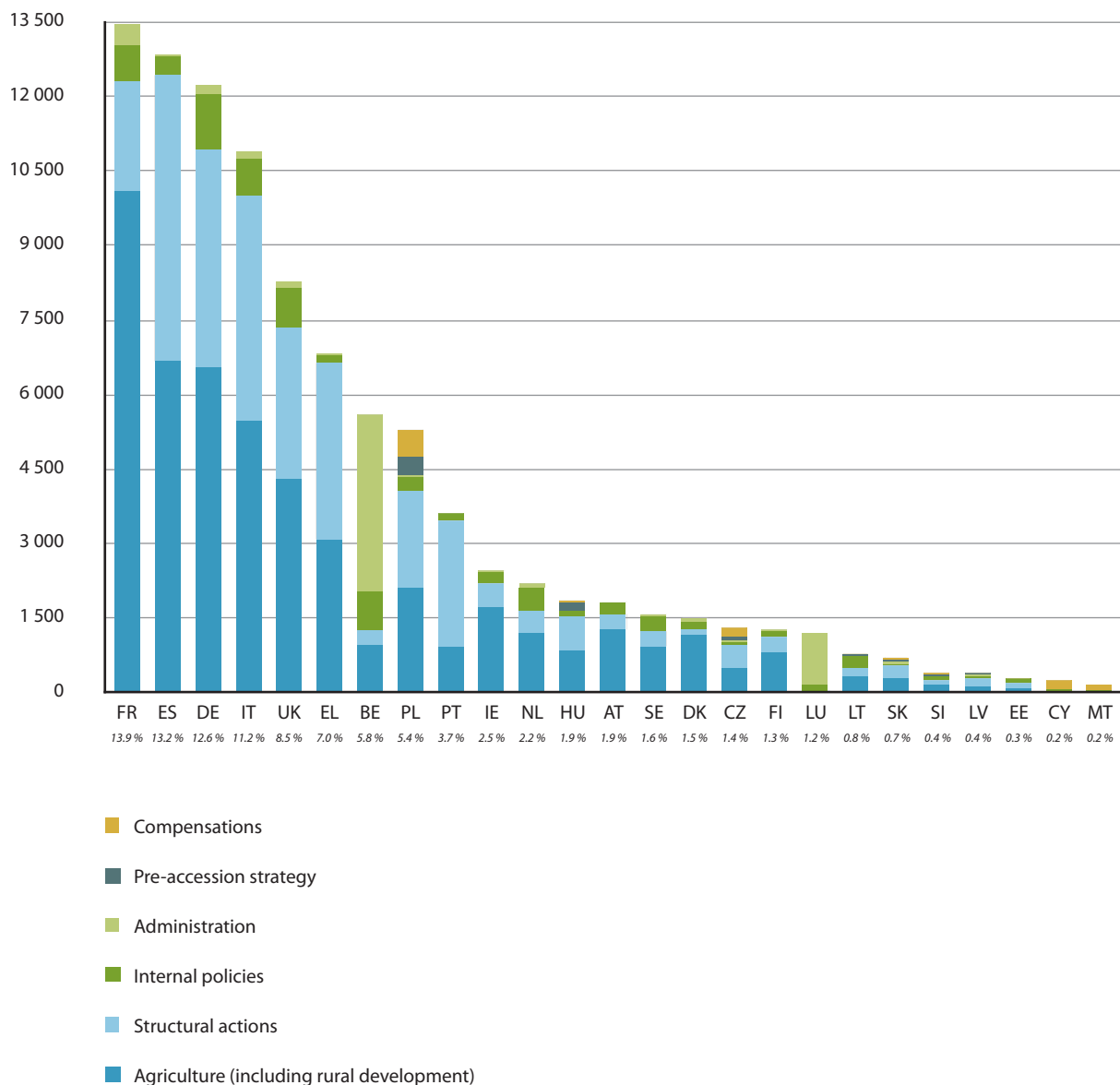
In absolute terms, in 2006 France is the largest recipient of EU expenditure ahead of Spain (which was first in 2003, 2004 and 2005, but is second in 2006 on account of lower Structural Funds payments). As in 2004 and 2005, Germany is in third position, Italy in fourth and then follow the UK, Greece and Belgium (when including administrative expenditure).

Poland is in eighth position, as in 2005, yet with a much higher share of total allocated expenditure (5.4 % in 2006, as compared to 4.2 % in 2005). Then follow, as in 2004 and 2005, Portugal, Ireland and the Netherlands. Hungary is then in 12th position, up from 15th position in 2005.

See Figure 1 and tables in annex for further details.

FIGURE 1 — 2006 EU EXPENDITURE BY HEADING AND BY MEMBER STATE

(million EUR, ranked by size)



In 2006, the ratio of EU allocated expenditure on GNI:

- reached 3.59 % in Greece ahead of 3.45 % in Lithuania (in 2005, Greece was second and Lithuania first). Then follow, as in 2005, Malta (3.25 %), Latvia (2.56 %), Portugal (2.44 %) and Estonia (2.39%);
- was between 1.63 % and 2.22 % in Hungary, Poland, Cyprus, Slovakia and Ireland;
- reached 1.38 % for Slovenia, 1.34 % for Spain and 1.24 % for the Czech Republic;

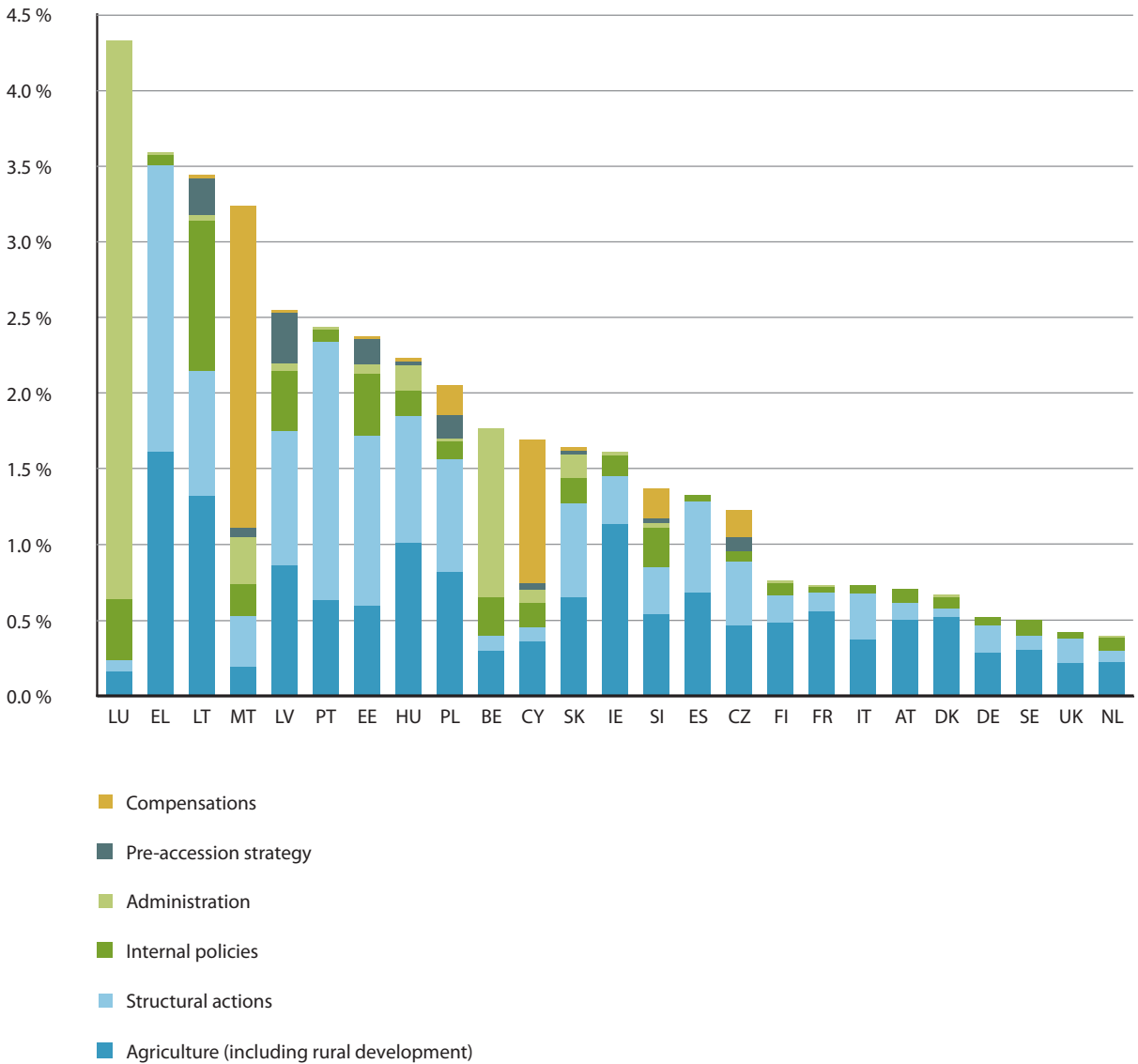
— was between 0.40 % and 0.76 % for Finland, Italy, France, Austria, Denmark, Germany, Sweden, the United Kingdom and the Netherlands.

For Belgium and Luxembourg, the ratio was respectively 1.78 % and 4.34 % when including administrative expenditure, and 0.65 % when excluding administrative expenditure.

See Figure 2 for further details.

FIGURE 2 — 2006 EU EXPENDITURE BY HEADING AND BY MEMBER STATE

(% GNI, ranked by size)



Additional information on the evolution of the allocation of EU expenditure in each Member State for the period 2000–06 is included in tables available on the Internet (on the following link: http://ec.europa.eu/budget/publications/fin_reports_en.htm).

For each heading of the financial framework, a summary view of the allocation of 2006 EU expenditure by Member State is given in the pie charts hereafter.

(1.2. Allocation of expenditure by Member State)

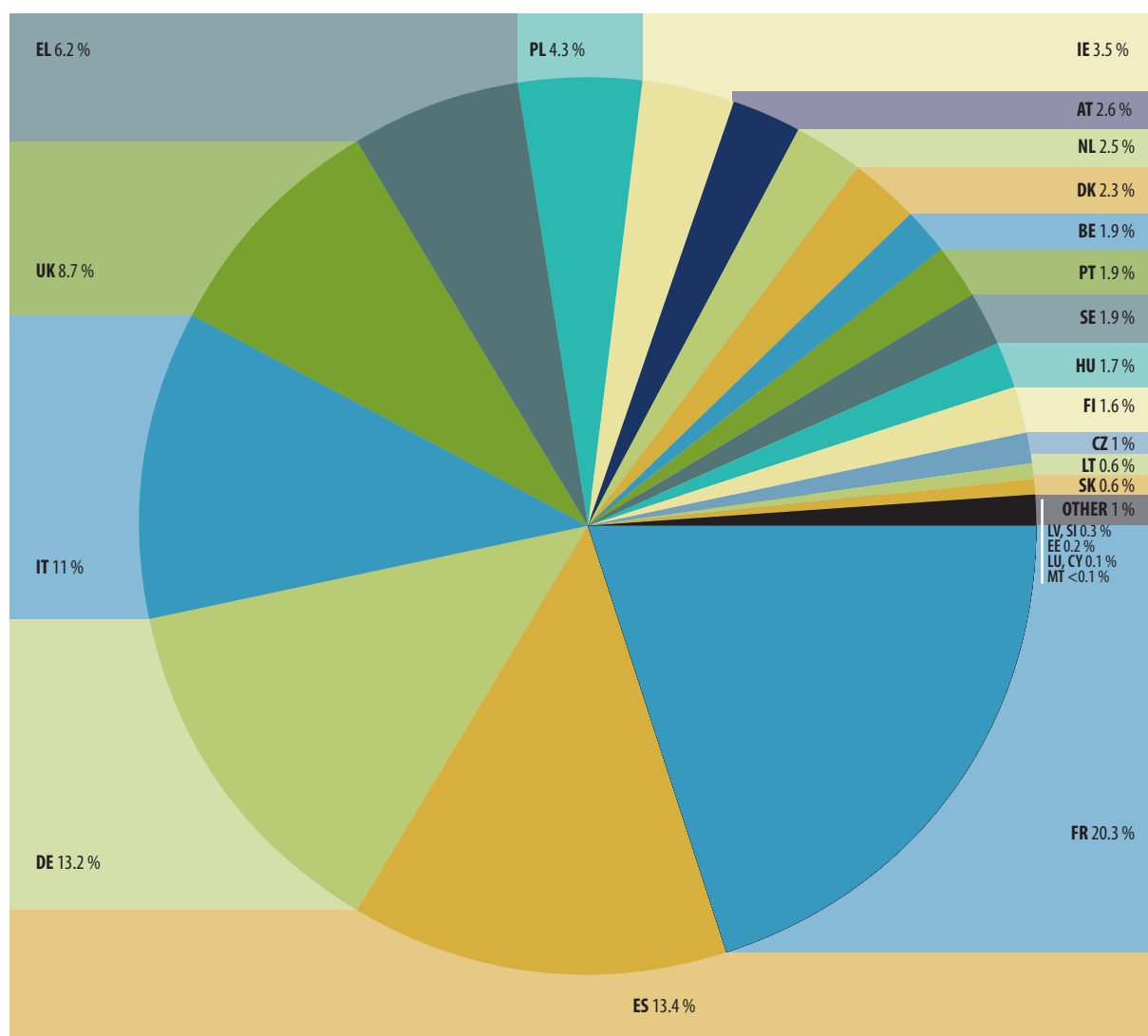
AGRICULTURE (INCLUDING RURAL DEVELOPMENT)

As in 2003, 2004 and 2005, in 2006 France is the largest recipient of EU agricultural expenditure ahead of Spain and Germany (Germany was second and Spain third in 2003 and 2005).

Then follow Italy, the United Kingdom and Greece. Poland is in seventh position, up from the eighth position in 2005.

FIGURE 3 — 2006 EU AGRICULTURE (INCLUDING RURAL DEVELOPMENT) EXPENDITURE BY MEMBER STATE

(% EU, ranked by size)

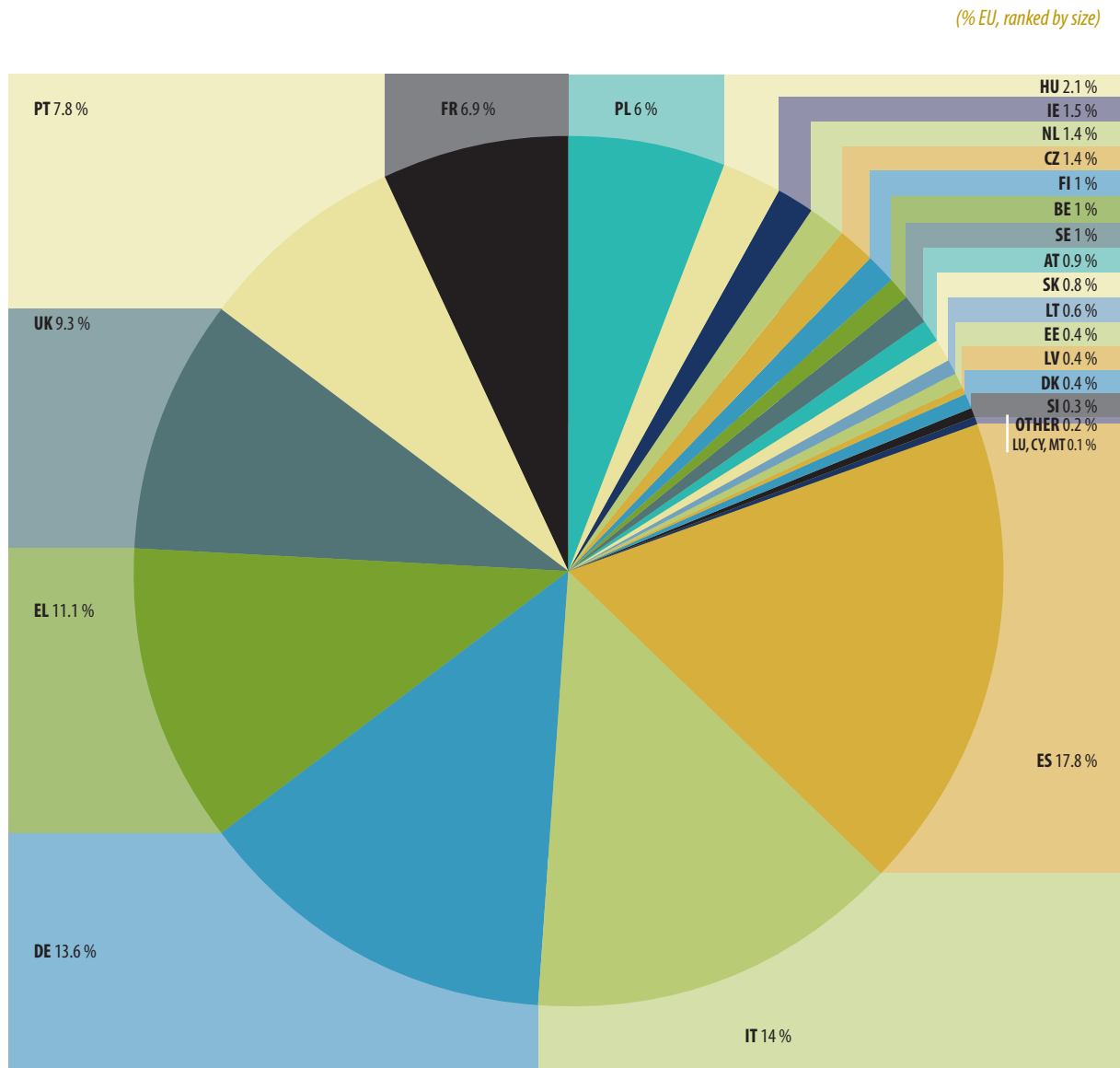


STRUCTURAL ACTIONS

Spain is by far the largest recipient of EU structural actions expenditure in 2006, just as in 2001–05, but at a much lower level than in recent years. Then follow Italy, Germany (Germany was second and Italy third in 2004 and 2005), Greece, the United Kingdom, Portugal and France.

Poland remains in eighth position, as in 2004 and 2005 yet with a much higher share of total structural actions allocated expenditure (6.0 % in 2006, as compared to 2.4 % in 2005).

FIGURE 4 — 2006 EU STRUCTURAL ACTIONS EXPENDITURE BY MEMBER STATE



INTERNAL POLICIES

As far as internal policies expenditure is concerned, Germany (15.2 % of the EU total) is the largest recipient in 2006, just as in 2002–05.

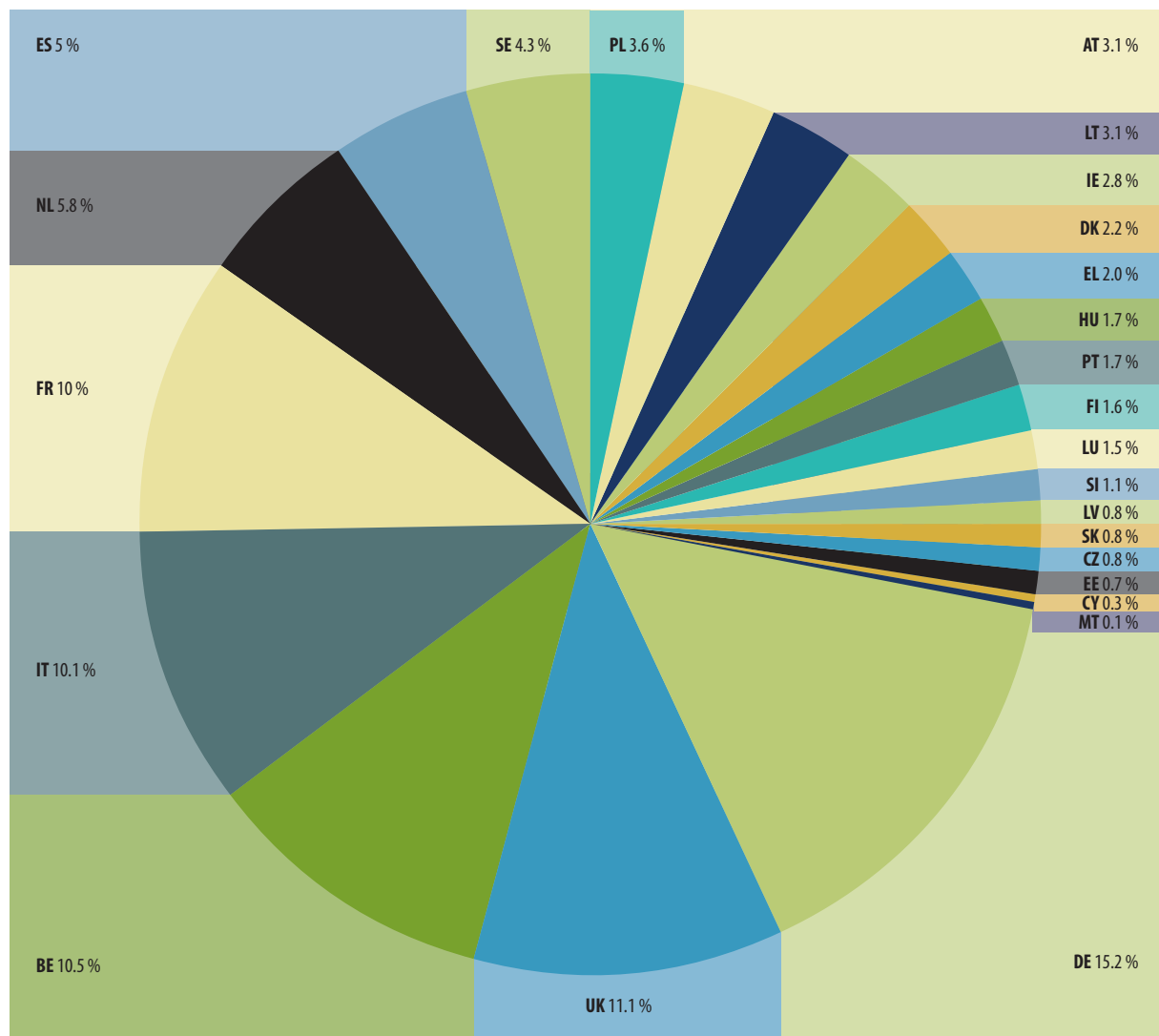
Then come the United Kingdom, Belgium, Italy and France with a share between 10.0 % and 11.1 % of the EU total.

A third group comprises Spain and the Netherlands, above 5.0 % of the EU total, as in 2003–05.

Individual Member State's share of internal policies may increase notably when substantial payments are made under the EU Solidarity Fund or for certain policies (such as nuclear decommissioning). This was the case: in 2002 for Germany and Austria (flooding), and to a lesser extent in 2003 for Portugal (drought and forest fires), in 2004 for Spain, France and Italy (forest fires and/or flooding), in 2005 for Slovakia (storm), in 2004–05 for Slovakia and in 2004–06 for Lithuania (funds for the decommissioning of the Ignalina and Bohunice nuclear plants) and in 2006 for Austria (flooding).

FIGURE 5 — 2006 EU INTERNAL POLICIES EXPENDITURE BY MEMBER STATE

(% EU, ranked by size)

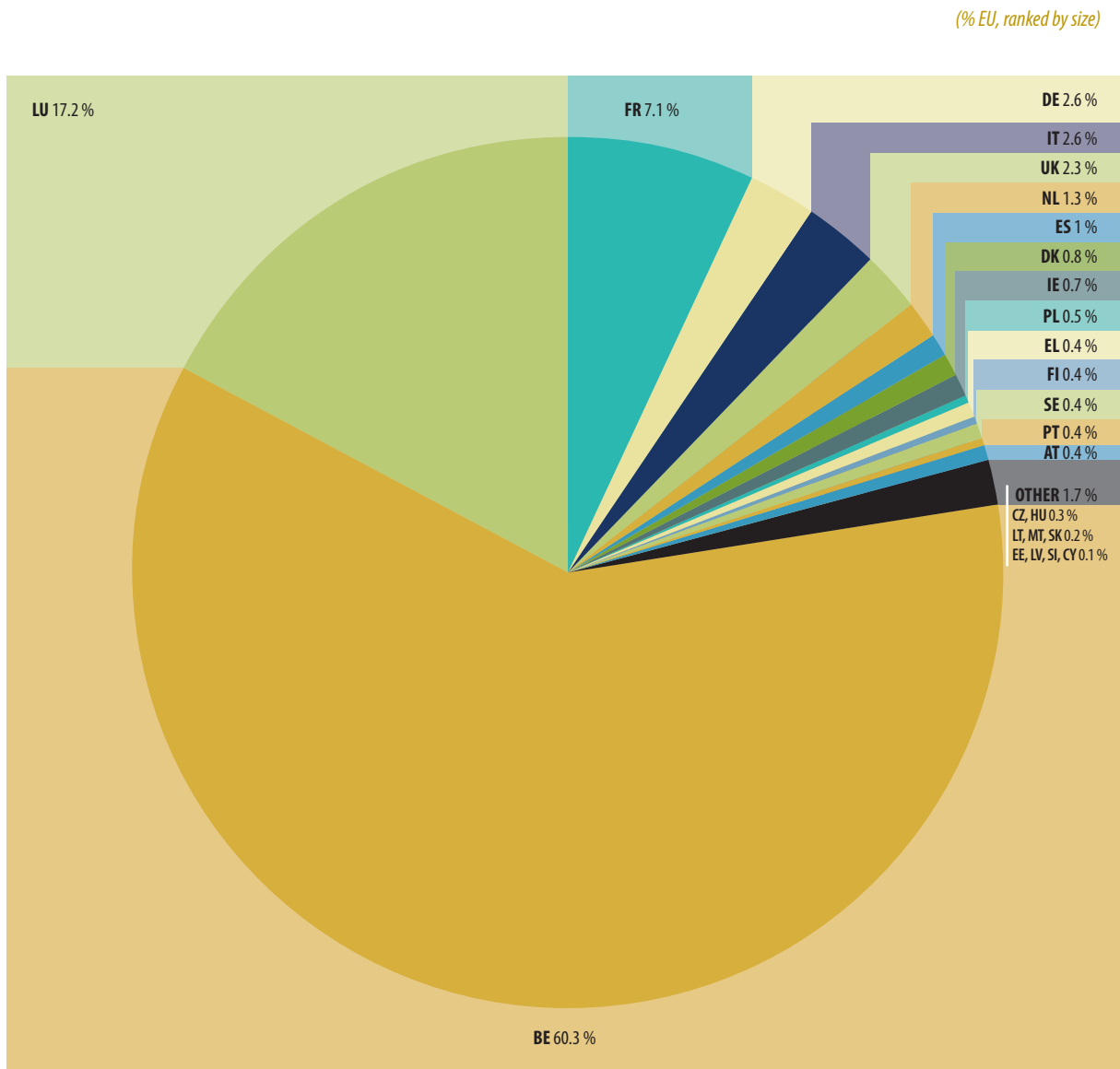


ADMINISTRATION

As in 2001–05, Belgium and Luxembourg were respectively allocated in 2006 around 60 % and 20 % of EU administrative expenditure.

France is in third position, with around 5 %, as in 2000 and 2003–05 (while it received around 10 % in 2001 and 2002 mainly on account of expenditure in respect of the European Parliament building in Strasbourg).

FIGURE 6 — 2006 EU ADMINISTRATIVE EXPENDITURE BY MEMBER STATE



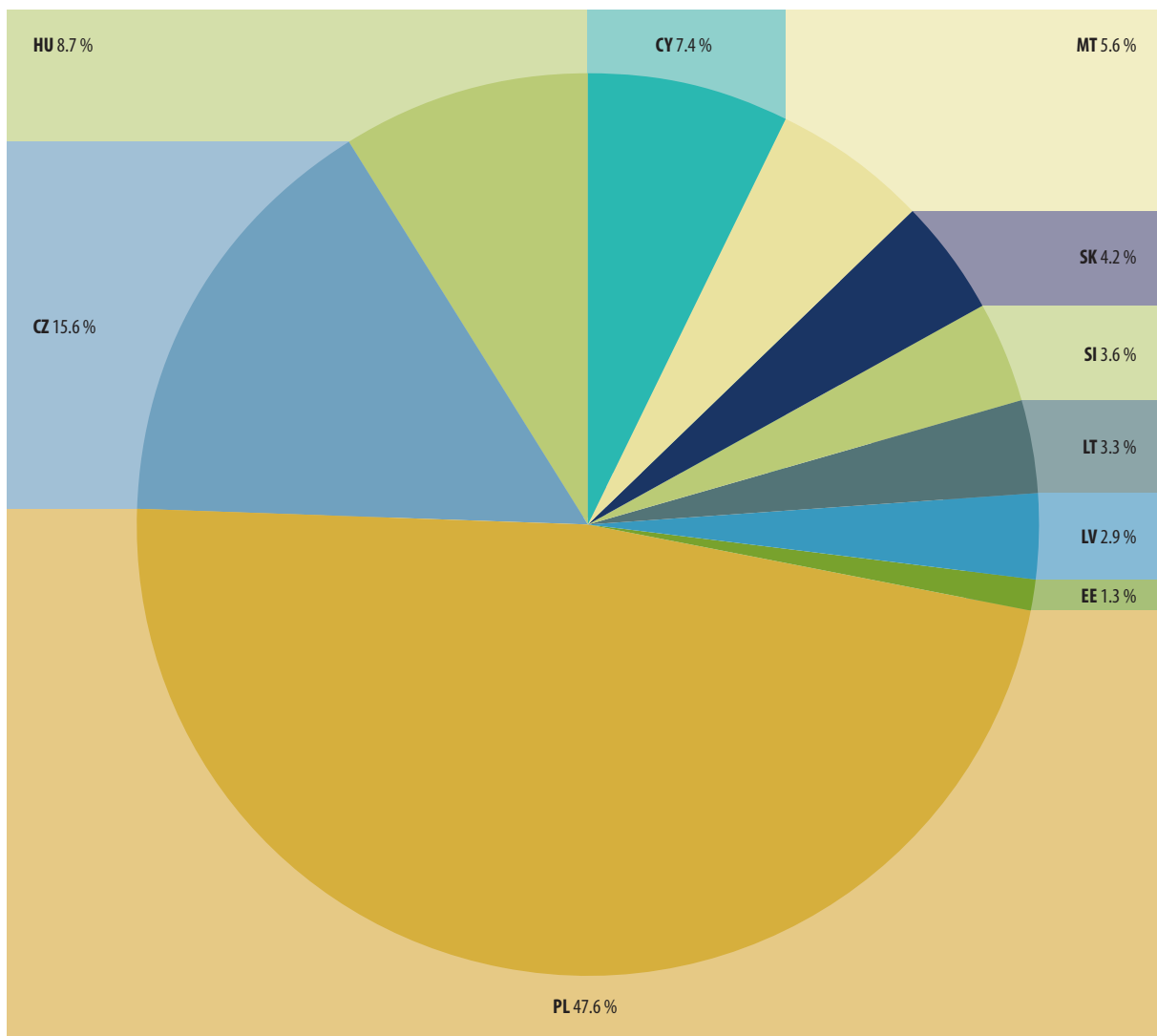
PRE-ACCESSION STRATEGY AND COMPENSATIONS

As in 2004 and 2005, the entirety of the budgetary compensations for the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia (EU-10), agreed in the Copenhagen accession negotiations was executed in 2006 for a total of EUR 1 073.5 million, while EUR 7.2 million was paid under the pre-accession strategy for Malta and Cyprus, as well as EUR 828.1 million to the EU-10 Member States under the ISPA, Sapard and Phare programmes.

A total of EUR 1 908.8 million of compensation and pre-accession strategy was thus paid in 2006 to the EU-10 Member States. As in 2004 and 2005, the largest recipient in 2006 was Poland followed by the Czech Republic and Hungary.

FIGURE 7 — 2006 EU PRE-ACCESSION STRATEGY AND COMPENSATIONS

(% EU, ranked by size)



ALLOCATION OF 2006 EU EXPENDITURE BY HEADING AND BY MEMBER STATE

million EUR										
	1. Agriculture (including rural development)	2. Structural actions	3. Internal policies	4. External action	5. Administration	6. Reserves	7. Pre-accession strategy	8. Compensations	Total expenditure	
BE	956.1	310.4	784.4	0.0	3 574.2	0.0	0.0	0.0	5 625.1	5.8 %
CZ	498.3	463.6	55.9	0.0	15.2	0.0	95.2	201.9	1 330.0	1.4 %
DK	1 164.8	124.9	163.8	0.0	48.3	0.0	0.0	0.0	1 501.9	1.5 %
DE	6 566.9	4 388.3	1 130.6	0.0	156.6	0.0	0.0	0.0	12 242.4	12.6 %
EE	75.6	142.5	50.5	0.0	7.3	0.0	20.8	3.3	300.0	0.3 %
EL	3 071.2	3 590.5	148.0	0.0	24.0	0.0	0.0	0.0	6 833.7	7.0 %
ES	6 681.4	5 767.0	375.3	0.0	59.4	0.0	0.0	0.0	12 883.0	13.2 %
FR	10 091.7	2 235.4	745.5	0.0	423.6	0.0	0.0	0.0	13 496.2	13.9 %
IE	1 736.4	475.5	209.4	0.0	40.5	0.0	0.0	0.0	2 461.8	2.5 %
IT	5 486.0	4 531.0	753.5	0.0	151.8	0.0	0.0	0.0	10 922.3	11.2 %
CY	51.4	14.7	22.3	3.9	10.7	0.0	2.4	134.1	239.6	0.2 %
LV	136.6	140.6	61.5	0.0	8.1	0.0	51.9	3.9	402.6	0.4 %
LT	308.8	191.8	227.5	0.0	9.3	0.0	55.2	7.2	799.8	0.8 %
LU	46.3	20.8	110.5	0.0	1 017.2	0.0	0.0	0.0	1 194.8	1.2 %
HU	840.9	691.2	128.1	0.0	16.4	0.0	133.5	31.9	1 842.2	1.9 %
MT	9.4	16.3	10.4	3.3	14.8	0.0	0.0	102.9	157.0	0.2 %
NL	1 220.1	463.9	429.4	0.0	77.0	0.0	0.0	0.0	2 190.4	2.2 %
AT	1 274.9	304.5	229.0	0.0	21.7	0.0	0.0	0.0	1 830.1	1.9 %
PL	2 141.6	1 950.8	275.0	0.0	29.8	0.0	394.0	514.3	5 305.6	5.4 %
PT	951.3	2 533.9	127.2	0.0	22.3	0.0	0.0	0.0	3 634.8	3.7 %
SI	159.9	91.0	78.5	0.0	7.8	0.0	7.9	61.0	406.0	0.4 %
SK	277.5	268.0	60.5	0.0	10.0	0.0	67.3	13.0	696.2	0.7 %
FI	818.2	316.7	121.9	0.0	23.6	0.0	0.0	0.0	1 280.4	1.3 %
SE	924.6	308.3	317.9	0.0	22.7	0.0	0.0	0.0	1 573.4	1.6 %
UK	4 307.8	3 021.4	829.3	0.0	135.6	0.0	0.0	0.0	8 294.2	8.5 %
EU-25	49 797.7	32 363.0	7 445.8	7.2	5 928.0	0.0	828.1	1 073.5	97 443.4	100 %
Non-EU	0.9	1.6	371.3	4 217.3	137.7	0.0	1 351.8	0.0	6 080.6	
Other	0.1	15.8	719.3	819.9	505.6	127.6	63.0	0.0	2 251.3	
Earmarked	0.0	18.9	477.3	141.8	128.5	0.0	33.8	0.0	800.2	
Total	49 798.8	32 399.3	9 013.7	5 186.2	6 699.7	127.6	2 276.7	1 073.5	106 575.5	

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ALLOCATION OF 2006 EU EXPENDITURE BY HEADING AND BY MEMBER STATE (continued)

	% by Member State						% of Gross National Income (GNI)					
	1. Agriculture (including rural development)	2. Structural actions	3. Internal policies	5. Administration	7.,8. Pre-accession & Compensations	Total expenditure	1. Agriculture (including rural development)	2. Structural actions	3. Internal policies	5. Administration	7.,8. Pre-accession & Compensations	Total expenditure
BE	17.0 %	5.5 %	13.9 %	63.5 %	0.0 %	100 %	0.30 %	0.10 %	0.25 %	1.13 %	0.00 %	1.78 %
CZ	37.5 %	34.9 %	4.2 %	1.1 %	22.3 %	100 %	0.46 %	0.43 %	0.05 %	0.01 %	0.28 %	1.24 %
DK	77.6 %	8.3 %	10.9 %	3.2 %	0.0 %	100 %	0.52 %	0.06 %	0.07 %	0.02 %	0.00 %	0.67 %
DE	53.6 %	35.8 %	9.2 %	1.3 %	0.0 %	100 %	0.28 %	0.19 %	0.05 %	0.01 %	0.00 %	0.53 %
EE	25.2 %	47.5 %	16.8 %	2.4 %	8.0 %	100 %	0.60 %	1.13 %	0.40 %	0.06 %	0.19 %	2.39 %
EL	44.9 %	52.5 %	2.2 %	0.4 %	0.0 %	100 %	1.62 %	1.89 %	0.08 %	0.01 %	0.00 %	3.59 %
ES	51.9 %	44.8 %	2.9 %	0.5 %	0.0 %	100 %	0.70 %	0.60 %	0.04 %	0.01 %	0.00 %	1.34 %
FR	74.8 %	16.6 %	5.5 %	3.1 %	0.0 %	100 %	0.56 %	0.12 %	0.04 %	0.02 %	0.00 %	0.75 %
IE	70.5 %	19.3 %	8.5 %	1.6 %	0.0 %	100 %	1.15 %	0.31 %	0.14 %	0.03 %	0.00 %	1.63 %
IT	50.2 %	41.5 %	6.9 %	1.4 %	0.0 %	100 %	0.37 %	0.31 %	0.05 %	0.01 %	0.00 %	0.74 %
CY	21.5 %	6.1 %	9.3 %	4.5 %	58.6 %	100 %	0.37 %	0.10 %	0.16 %	0.08 %	1.00 %	1.71 %
LV	33.9 %	34.9 %	15.3 %	2.0 %	13.8 %	100 %	0.87 %	0.89 %	0.39 %	0.05 %	0.35 %	2.56 %
LT	38.6 %	24.0 %	28.4 %	1.2 %	7.8 %	100 %	1.33 %	0.83 %	0.98 %	0.04 %	0.27 %	3.45 %
LU	3.9 %	1.7 %	9.2 %	85.1 %	0.0 %	100 %	0.17 %	0.08 %	0.40 %	3.70 %	0.00 %	4.34 %
HU	45.6 %	37.5 %	7.0 %	0.9 %	9.0 %	100 %	1.02 %	0.83 %	0.15 %	0.02 %	0.20 %	2.22 %
MT	6.0 %	10.4 %	6.6 %	9.4 %	67.7 %	100 %	0.19 %	0.34 %	0.22 %	0.31 %	2.20 %	3.25 %
NL	55.7 %	21.2 %	19.6 %	3.5 %	0.0 %	100 %	0.22 %	0.08 %	0.08 %	0.01 %	0.00 %	0.40 %
AT	69.7 %	16.6 %	12.5 %	1.2 %	0.0 %	100 %	0.50 %	0.12 %	0.09 %	0.01 %	0.00 %	0.72 %
PL	40.4 %	36.8 %	5.2 %	0.6 %	17.1 %	100 %	0.83 %	0.75 %	0.11 %	0.01 %	0.35 %	2.05 %
PT	26.2 %	69.7 %	3.5 %	0.6 %	0.0 %	100 %	0.64 %	1.70 %	0.09 %	0.01 %	0.00 %	2.44 %
SI	39.4 %	22.4 %	19.3 %	1.9 %	17.0 %	100 %	0.54 %	0.31 %	0.27 %	0.03 %	0.23 %	1.38 %
SK	39.9 %	38.5 %	8.7 %	1.4 %	11.5 %	100 %	0.65 %	0.63 %	0.14 %	0.02 %	0.19 %	1.63 %
FI	63.9 %	24.7 %	9.5 %	1.8 %	0.0 %	100 %	0.49 %	0.19 %	0.07 %	0.01 %	0.00 %	0.76 %
SE	58.8 %	19.6 %	20.2 %	1.4 %	0.0 %	100 %	0.30 %	0.10 %	0.10 %	0.01 %	0.00 %	0.51 %
UK	51.9 %	36.4 %	10.0 %	1.6 %	0.0 %	100 %	0.22 %	0.16 %	0.04 %	0.01 %	0.00 %	0.43 %
EU-25	51.1 %	33.2 %	7.6 %	6.1 %	2.0 %	100 %	0.44 %	0.28 %	0.07 %	0.05 %	0.02 %	0.85 %
Non-EU							0.00 %	0.00 %	0.00 %	0.00 %	0.05 %	0.05 %
Other							0.00 %	0.00 %	0.01 %	0.00 %	0.01 %	0.02 %
Earmarked							0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.01 %
Total							0.44 %	0.28 %	0.08 %	0.06 %	0.07 %	0.93 %

EU budget revenue in 2006

The budget of the European Union is financed by own resources and other revenue. In 2006, own resources amounted to EUR 102.4 billion and other revenue to EUR 6.1 billion (of which EUR 2.4 billion corresponded to the surplus carried over from the previous year).

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

Own resources

The basic rules on the system of own resources are laid down in a Council Decision (currently 2000/597/EC, Euratom), adopted by unanimity in the Council and ratified by all Member States. Own resources can be defined as revenue accruing automatically to the EU in order to finance its budget without the need for any subsequent decision by national authorities. The overall amount of own resources needed to finance the budget is determined by total expenditure less other revenue. The total amount of own resources cannot exceed 1.24 % of the EU gross national income (GNI).

Own resources can be divided into the following categories:

- traditional own resources (TOR), which include two categories: agricultural duties and sugar levies on the one hand and customs duties on the other hand;
- the VAT-based own resource;
- the GNI-based own resource ('the additional fourth resource'), which plays the role of residual resource.

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

Furthermore, some Member States may choose not to participate in certain justice and home affairs (JHA)

policies. Corresponding adjustments are introduced to own resources payments (since 2003 for Denmark and since 2006 for Ireland and the United Kingdom).

Traditional own resources (customs duties, agricultural duties and sugar levies)

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

Agricultural duties and customs duties are levied on imports of agricultural and non-agricultural products from third countries, at rates based on the Common Customs Tariff. In 2006, these resources corresponded to 1.2 % and 12.5 % of total own resources, respectively.

Sugar levies are paid by sugar producers to finance the export refunds for sugar. Revenue from this resource amounted to 0.1 % of total own resources payments in 2006.

The own resource based on value added tax (VAT)

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

In 2006, the 50 % 'capping' was applied to 10 Member States (the Czech Republic, Estonia, Greece, Spain, Ireland, Cyprus, Luxembourg, Malta, Portugal and Slovenia).

The maximum percentage rate of the VAT base that could be called was fixed at 0.50 % in 2006. However, for historical reasons, this rate must be decreased to take account of the financing of the UK correction. The 2006 rate of call of VAT amounted to 0.3369 % (rounded figure).

The total amount of the VAT-based resource (including balances for previous years) levied in 2006 reached EUR 17.2 billion or 15.9 % of total own resources.

The own resource based on gross national income (GNI)

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

The rate is fixed during the budgetary procedure. The amount of the GNI resource needed depends on the difference between total expenditure and the sum of all other revenue. The 2006 rate of call of GNI amounted to 0.6195 % (rounded figure).

The total amount of the GNI-based resource (including reserves and balances for previous years) levied in 2006 reached EUR 70.1 billion or 64.7 % of total own resources.

The correction of budgetary imbalances in favour of the United Kingdom (UK correction)

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

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

The cost of the correction is borne by the other 24 Member States. The distribution of the financing is first calculated on the basis of each country's share in total EU GNI. The financing share of Germany, the Netherlands, Austria and Sweden is, however, restricted to one quarter of its normal value. This cost is redistributed across the remaining 20 Member States.

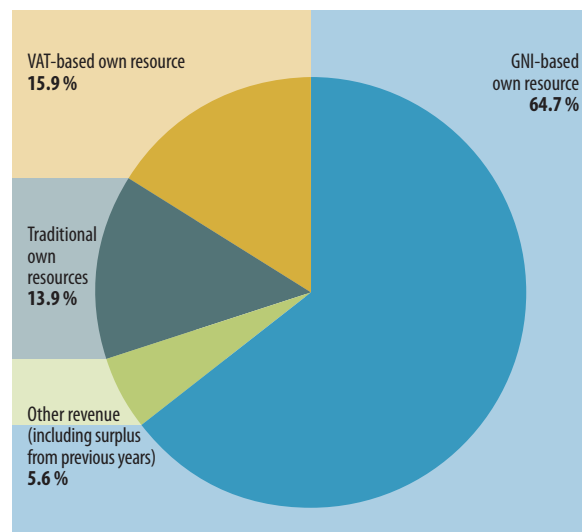
The total amount of the UK correction paid in 2006 amounted to EUR 5.2 billion.

Other revenue

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

In 2006, other revenue amounted to EUR 6.1 billion, of which EUR 2.4 billion corresponded to the surplus carried over from the year 2005.

FIGURE 1 — EU REVENUE 2006



NATIONAL CONTRIBUTION BY MEMBER STATE AND TRADITIONAL OWN RESOURCES COLLECTED ON BEHALF OF THE EU IN 2006 (MILLION EUR)

	VAT-based own resource	GNI-based own resource (^(*))	UK correction (^(**))	Total national contribution		Traditional own resources (TOR), net (75 %)		Total own resources		
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	%	% GNI	(5)	(6) = (4) + (5)	%	% GNI
BE	453.4	1 932.7	249.2	2 635.2	3.0 %	0.83 %	1 520.9	4 156.1	4.1 %	1.32 %
CZ	173.7	632.5	80.1	886.3	1.0 %	0.82 %	149.0	1 035.3	1.0 %	0.96 %
DK	301.6	1 399.3	168.7	1 869.7	2.1 %	0.84 %	323.3	2 193.0	2.1 %	0.99 %
DE	3 296.4	13 896.4	380.5	17 573.3	20.1 %	0.76 %	2 927.9	20 501.2	20.0 %	0.88 %
EE	21.5	80.3	9.2	111.0	0.1 %	0.88 %	19.3	130.3	0.1 %	1.04 %
EL	317.9	1 162.8	149.0	1 629.7	1.9 %	0.86 %	204.4	1 834.1	1.8 %	0.96 %
ES	1 668.7	6 127.8	805.3	8 601.9	9.9 %	0.90 %	1 197.9	9 799.7	9.6 %	1.02 %
FR	2 906.8	11 026.4	1 420.1	15 353.2	17.6 %	0.85 %	1 282.6	16 635.9	16.3 %	0.92 %
IE	245.1	914.0	120.7	1 279.7	1.5 %	0.85 %	202.3	1 482.0	1.4 %	0.98 %
IT	1 679.8	9 247.3	1 006.3	11 933.5	13.7 %	0.81 %	1 573.3	13 506.8	13.2 %	0.92 %
CY	23.6	86.5	10.7	120.7	0.1 %	0.86 %	32.6	153.3	0.1 %	1.09 %
LV	25.3	95.7	11.6	132.7	0.2 %	0.84 %	22.5	155.1	0.2 %	0.99 %
LT	29.3	145.1	21.4	195.8	0.2 %	0.84 %	38.0	233.8	0.2 %	1.01 %
LU	36.9	142.5	18.9	198.3	0.2 %	0.72 %	18.9	217.2	0.2 %	0.79 %
HU	115.7	501.3	61.3	678.3	0.8 %	0.82 %	104.2	782.5	0.8 %	0.95 %
MT	7.7	28.3	3.4	39.4	0.0 %	0.82 %	10.8	50.2	0.0 %	1.04 %
NL	887.1	3 497.1	102.8	4 487.1	5.1 %	0.82 %	1 644.4	6 131.5	6.0 %	1.12 %
AT	385.4	1 557.2	71.4	2 013.9	2.3 %	0.79 %	195.3	2 209.2	2.2 %	0.87 %
PL	414.9	1 563.4	196.2	2 174.6	2.5 %	0.84 %	272.0	2 446.6	2.4 %	0.94 %
PT	226.4	909.4	124.8	1 260.7	1.4 %	0.85 %	117.8	1 378.4	1.3 %	0.92 %
SI	47.8	174.6	21.4	243.8	0.3 %	0.83 %	35.3	279.1	0.3 %	0.95 %
SK	58.6	254.8	33.1	346.5	0.4 %	0.81 %	55.0	401.6	0.4 %	0.94 %
FI	246.8	1 071.2	111.7	1 429.6	1.6 %	0.85 %	130.3	1 559.9	1.5 %	0.93 %
SE	456.9	1 812.7	28.1	2 297.7	2.6 %	0.75 %	399.9	2 697.7	2.6 %	0.88 %
UK	3 178.8	11 872.7	-5 221.4	9 830.2	11.3 %	0.51 %	2 550.5	12 380.6	12.1 %	0.64 %
EU-25	17 206.2	70 132.0	-15.3	87 322.9	100 %	0.77 %	15 028.3	102 351.2	100 %	0.90 %
%	16.8 %	68.5 %	0.0 %	85.3 %			14.7 %	100 %		

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

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

FIGURE 2 — EU REVENUE 1997-2006

(million EUR)

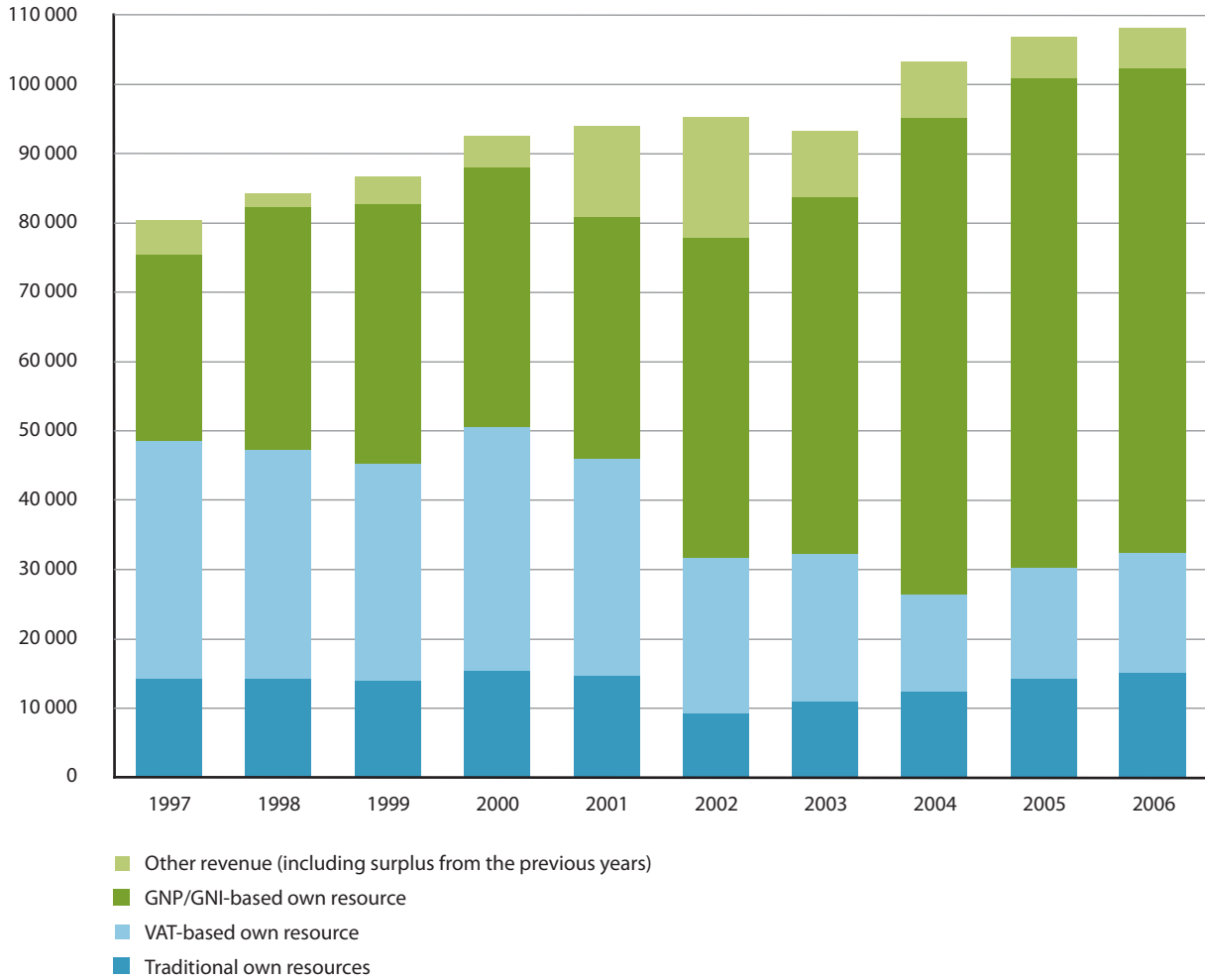
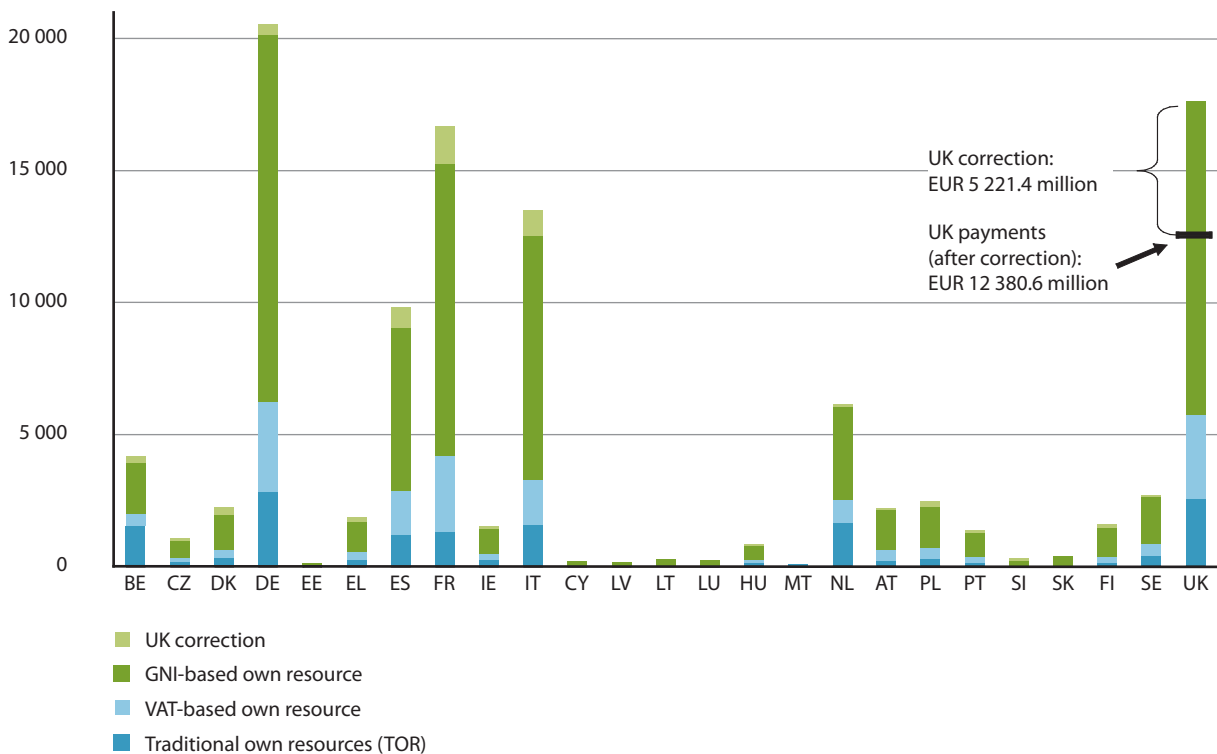


FIGURE 3 — NATIONAL CONTRIBUTION BY MEMBER STATE AND TOR COLLECTED ON BEHALF OF THE EU, IN 2006

(million EUR)



Implementation of the budget

Thanks to active budget management on the part of the Commission, the execution of the budget was the highest of 2000–06. This resulted in an end of year outturn (i.e. the difference between total revenue received and total payments made) of only EUR 1 857 million,

by far the smallest of any budget for the whole programming period 2000–06. The surplus, as shown in the table below, is down from EUR 2 410 million in 2005 and EUR 11 613 million in 2000.

BUDGET OUTTURN 2006

	<i>(million EUR)</i>
Revenue for the financial year	108 423
Payments against appropriations for the financial year	(105 412)
Payment appropriations carried over to year n+1	(1 401)
EFTA payment appropriations carried over from year n-1	0
Cancellation of unused payment appropriations carried over from the previous year	263
Exchange differences for the year	(16)
Budget outturn for the year	1 857

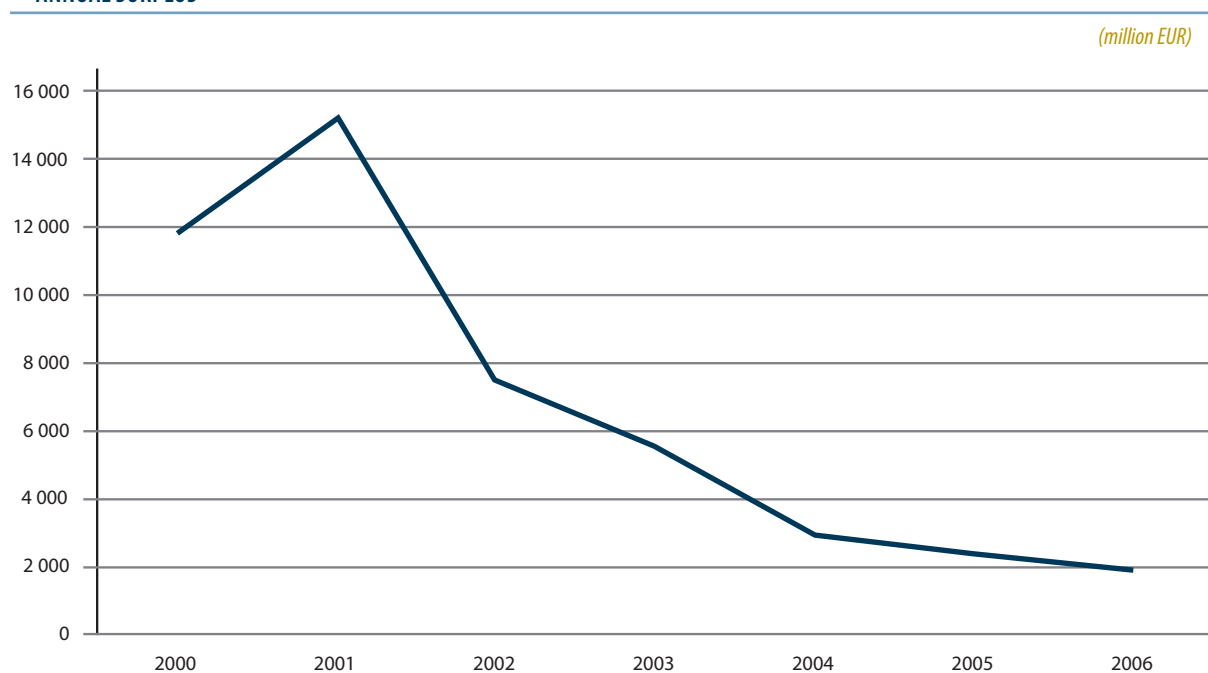
The final figure was the result of three factors:

— higher than forecast revenue, which increased the surplus (EUR 914 million);

— good budget management and implementation, which reduced the surplus (EUR 950 million);

— exchange rate differences (negative EUR 16 million).

ANNUAL SURPLUS



Accrual-based accounting (the ABAC project)

In 2006, the Commission produced the first set of accrual-based accounts, covering the year 2005, and submitted them to the Court of Auditors, who examined them and concluded that they represented a true and fair picture of the financial situation of the Commission, subject to some observations.

Work continued within the Commission to continue to improve various aspects of accounting systems. Accounting controls were reinforced and all directorates-general and services deployed considerable efforts to estimate the accrued revenue and expenditure at the end of the financial year on a coherent and consistent basis. In order to improve the accounting environment in each DG over the medium term, an 'accounting quality' project was developed during 2006. The objective of this project is to explain to the authorising services how best to use the tools made available to them, and the controls which enable them to guarantee the quality of the accounts of the operations managed by them.

During 2006, the Commission carried out in-depth checks of the accounting systems of nine DGs. This brings the number of services subjected to these checks to 22 over the period 2005/06 and covers the bulk of expenditure incurred by the Commission.

As from 2007, the Commission delegations' transactions have been incorporated into ABAC and the systems have been adapted in order to be fully web-based and to enable delegations to manage local payments as well as manage and book their fixed assets in the central system. Training has been given to key financial staff from each delegation. With these achievements, one of the main remaining issues has been addressed, namely that the large number of small services outside the Commission's headquarters (delegations and representation offices), to which financial responsibilities had been decentralised, are now integrated into the central system and may thus fully comply with the accounting rules and methods.

Lastly, three executive Agencies (IEEA, EACEA, PHEA) and four Regulatory Agencies (EMSA, GNSS, Galileo, Frontex), as well as two committees (Economic and Social Committee, Committee of the Regions) migrated to the ABAC system in 2006.

ANNEXES

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Financial frameworks

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

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

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

Structure

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

Total annual ceilings are expressed in EUR million and in percentage of the gross national income of the EU (EU GNI). The total annual ceiling of payment appropriations in percentage of EU GNI is compared to the reference own resource ceiling (1.24 % of EU-GNI). The corresponding mar-

gin for unforeseen expenditure performs a dual role. First, it leaves a safety margin to ensure that (within the limit of the own resources ceiling) the resources available to the EU would not be reduced as a consequence of a lower than forecast economic growth rate. Second, it allows the various ceilings of the financial framework to be revised so as to cover any unforeseen expenditure which arises.

Technical adjustment

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

In the 2007–13 financial framework, calculations in constant prices were made using a fixed rate of 2 % per year as a deflator, so that amounts in current prices could be deducted automatically. Consequently technical adjustments now no longer amend prices, but only amounts expressed in percentage of EU-GNI. The last technical adjustment was made for 2008 in April 2007 (see Table 2).

Prices and amounts expressed in percentage of EU-GNI are no longer adjusted in the 2000–06 financial framework, for which the last corresponding technical adjustment was made for 2006, in December 2004 (see Table 1).

TABLE 1: FINANCIAL FRAMEWORK (2000–06) ADJUSTED FOR 2006
(million EUR – current prices)

Commitment appropriations	2000	2001	2002	2003	2004	2005	2006	Total 2000–06
1. Agriculture	41 738	44 530	46 587	47 378	49 305	51 439	52 618	333 595
1(a) Common agricultural policy	37 352	40 035	41 992	42 680	42 769	44 598	45 502	294 928
1(b) Rural development	4 386	4 495	4 595	4 698	6 536	6 841	7 116	38 667
2. Structural actions	32 678	32 720	33 638	33 968	41 035	42 441	44 617	261 097
Structural Funds	30 019	30 005	30 849	31 129	35 353	37 247	38 523	233 125
Cohesion Fund	2 659	2 715	2 789	2 839	5 682	5 194	6 094	27 972
3. Internal policies	6 031	6 272	6 558	6 796	8 722	9 012	9 385	52 776
4. External action	4 627	4 735	4 873	4 972	5 082	5 119	5 269	34 677
5. Administration ⁽¹⁾	4 638	4 776	5 012	5 211	5 983	6 185	6 528	38 333
6. Reserves	906	916	676	434	442	446	458	4 278
Monetary reserve	500	500	250	0	0	0	0	1 250
Emergency aid reserve	203	208	213	217	221	223	229	1 514
Guarantee reserve	203	208	213	217	221	223	229	1 514
7. Pre-accession strategy	3 174	3 240	3 328	3 386	3 455	3 472	3 566	23 621
8. Compensations					1 410	1 305	1 074	3 789
Total commitment appropriations	93 792	97 189	100 672	102 145	115 434	119 419	123 515	752 166
Total payment appropriations	91 322	94 730	100 078	102 767	111 380	114 060	119 112	733 449
as % of GNI	1.07 %	1.07 %	1.09 %	1.11 %	1.09 %	1.08 %	1.08 %	1.08 %
Margin	0.17 %	0.17 %	0.15 %	0.13 %	0.15 %	0.16 %	0.16 %	0.16 %
Own resources ceiling	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %

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

TABLE 2: FINANCIAL FRAMEWORK (2007–13) ADJUSTED FOR 2008
(million EUR – current prices)

Commitment appropriations	2007	2008	2009	2010	2011	2012	2013	Total 2007–13
1. Sustainable growth	54 405	56 736	59 197	61 144	63 601	66 640	69 678	431 401
1(a) Competitiveness for growth and employment	8 918	9 847	10 769	11 750	12 974	14 239	15 490	83 987
1(b) Cohesion for growth and employment	45 487	46 889	48 428	49 394	50 627	52 401	54 188	347 414
2. Preservation and management of natural resources	58 351	58 800	59 252	59 726	60 191	60 663	61 142	418 125
of which: market-related expenditure and direct payments	45 759	46 217	46 679	47 146	47 617	48 093	48 574	330 085
3. Citizenship, freedom, security and justice	1 273	1 362	1 523	1 693	1 889	2 105	2 376	12 221
3(a) Freedom, security and justice	637	747	872	1 025	1 206	1 406	1 661	7 554
3(b) Citizenship	636	615	651	668	683	699	715	4 667
4. EU as a global player	6 578	7 002	7 440	7 893	8 430	8 997	9 595	55 935
5. Administration ⁽¹⁾	7 039	7 380	7 699	8 008	8 334	8 670	9 095	56 225
6. Compensations	445	207	210					862
Total commitment appropriations	128 091	131 487	135 321	138 464	142 445	147 075	151 886	974 769
as % of GNI	1.07 %	1.06 %	1.04 %	1.02 %	1.01 %	1.00 %	1.00 %	1.03 %
Total payment appropriations	123 790	129 481	123 646	133 202	133 087	139 908	142 180	925 294
as % of GNI	1.04 %	1.04 %	0.95 %	0.98 %	0.94 %	0.95 %	0.93 %	0.98 %
Margin	0.20 %	0.20 %	0.29 %	0.26 %	0.30 %	0.29 %	0.31 %	0.26 %
Own resources ceiling	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %	1.24 %

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

(Outturn in payments)

Heading	EU-6															
	1958		1959		1960		1961		1962		1963		1964		1965	
	million A.U.	%	million A.U.	%	million A.U.	%	million A.U.	%	million A.U.	%	million A.U.	%	million A.U.	%	million A.U.	%
General budget																
EAGGF Guarantee Section															28.7	8.5 %
Structural Funds, of which:							8.6	11.1 %	11.3	6.6 %	4.6	2.2 %	7.2	2.8 %	4.6	1.4 %
— EAGGF Guidance Section																
— ERDF																
— ESF																
Research																
External action																
Administration	7.3	9.0 %	18.1	37.4 %	21.2	36.2 %	25.4	32.8 %	30.2	17.6 %	35.2	16.6 %	39.6	15.3 %	43.3	12.8 %
Other																
Total payments	7.3	9.0 %	18.1	37.4 %	21.2	36.2 %	34.0	43.9 %	41.5	24.1 %	39.8	18.7 %	46.8	18.0 %	76.6	22.6 %
In % of MS general government expenditure					0.1 %		0.1 %		0.2		0.2		0.3		0.3	
In % Community GNI					0.0 %		0.0 %		0.1		0.1		0.1		0.1	
EDF					3.4	5.8 %	15.8	20.4 %	53.3	31.0 %	65.3	30.7 %	83.4	32.2 %	106.7	31.5 %
ECSC	70.3	86.5 %	21.8	45.0 %	28.2	48.1 %	20.8	26.8 %	22.3	13.0 %	22.6	10.6 %	29.1	11.2 %	35.7	10.5 %
Euratom (*)	3.7	4.6 %	8.5	17.6 %	5.8	9.9 %	6.9	8.9 %	54.8	31.9 %	84.7	39.9 %	100.1	38.6 %	120.0	35.4 %
Grand total	81.3	100 %	48.4	100 %	58.6	100 %	77.5	100 %	171.9	100 %	212.4	100 %	259.4	100 %	339.0	100 %

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

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COMMUNITY EXPENDITURE 1958–2006 (continued)

(Outturn in payments)

Heading	EU-6														EU-9					
	1966		1967		1968		1969		1970		1971		1972		1973		1974		1975	
	million A.U.	%	million A.U.	%	million A.U.	%	million A.U.	%	million A.U.	%	million A.U.	%	million A.U.	%	million A.U.	%	million A.U.	%	million A.U.	%
General budget																				
EAGGF Guarantee Section	50.7	12.9 %	340.0	45.5 %	1 259.7	77.4 %	1 668.6	80.8 %	3 108.1	86.9 %	1 755.6	72.8 %	2 485.6	75.2 %	3 614.4	76.8 %	3 459.8	68.4 %	4 327.7	70.9 %
Structural Funds, of which:	22.1	5.6 %	81.1	10.8 %	58.5	3.6 %	70.8	3.4 %	95.4	2.7 %	118.0	4.9 %	136.9	4.1 %	259.1	5.5 %	281.8	5.6 %	375.3	6.2 %
— EAGGF Guidance Section					34.0	2.1 %	51.3	2.5 %	58.4	1.6 %	61.5	2.6 %	53.2	1.6 %	10.8	0.2 %	37.8	0.7 %	76.7	1.3 %
— ERDF																			150.0	2.5 %
— ESF					24.5	1.5 %	19.5	0.9 %	37.0	1.0 %	56.5	2.3 %	83.7	2.5 %	248.3	5.3 %	244.0	4.8 %	148.6	2.4 %
Research					73.4	4.5 %	59.2	2.9 %	63.4	1.8 %	64.9	2.7 %	76.3	2.3 %	70.1	1.5 %	110.3	2.2 %	115.9	1.9 %
External action	0.9	0.2 %	0.8	0.1 %	1.0	0.1 %	1.0	0.0 %	1.4	0.0 %	0.4	0.0 %	71.8	2.2 %	63.3	1.3 %	358.5	7.1 %	250.9	4.1 %
Administration	50.9	12.9 %	53.7	7.2 %	94.7	5.8 %	104.3	5.0 %	115.3	3.2 %	137.8	5.7 %	173.6	5.3 %	245.3	5.2 %	306.2	6.1 %	364.0	6.0 %
Other	0.6		0.5	0.1 %	0.6	0.0 %	0.9	0.0 %	1.6	0.0 %	130.4	5.4 %	178.1	5.4 %	253.0	5.4 %	309.8	6.1 %	383.1	6.3 %
Total payments	125.2	31.8 %	476.1	63.7 %	1 487.9	91.5 %	1 904.8	92.2 %	3 385.2	94.7 %	2 207.1	91.5 %	3 122.3	94.5 %	4 505.2	95.8 %	4 826.4	95.5 %	5 816.9	95.3 %
In % of MS general government expenditure		0.3 %		0.6 %		1.1 %		1.3 %		2.0 %		1.2 %		1.4 %		1.3 %		1.2 %		1.2 %
In % Community GNI		0.1 %		0.2 %		0.4 %		0.5 %		0.7 %		0.4 %		0.5 %		0.5 %		0.5 %		0.5 %
EDF	108.3	27.5 %	104.6	14.0 %	106.5	6.5 %	115.0	5.6 %	145.6	4.1 %	154.4	6.4 %	131.5	4.0 %	157.8	3.4 %	172.0	3.4 %	208.5	3.4 %
ECSC	31.0	7.9 %	37.7	5.0 %	32.4	2.0 %	45.7	2.2 %	45.6	1.3 %	49.8	2.1 %	51.0	1.5 %	40.5	0.9 %	58.0	1.1 %	76.0	1.2 %
Euratom (*)	129.2	32.8 %	129.5	17.3 %																
Grand total	393.7	100 %	747.9	100 %	1 626.8	100 %	2 065.0	100 %	3 516.4	100 %	2 411.3	100 %	3 304.8	100 %	4 703.5	100 %	5 056.4	100 %	6 101.4	100 %

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



COMMUNITY EXPENDITURE 1958–2006 (continued)

(Outturn in payments)

Heading	EU-9										EU-10										EU-12	
	1976		1977		1978		1979		1980		1981		1982		1983		1984		1985		1986	
	million A.U.	%	million A.U.	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%
General budget																						
EAGGF Guarantee Section	5 636.7	71.4 %	6 587.1	72.6 %	8 679.3	69.4 %	10 387.1	70.3 %	11 291.9	68.6 %	11 063.7	59.7 %	12 259.8	57.6 %	15 785.8	62.1 %	18 330.4	65.4 %	19 727.8	68.4 %	22 118.1	61.7 %
Structural Funds, of which:	623.8	7.9 %	685.5	7.6 %	1 388.7	11.1 %	1 515.5	10.3 %	1 808.5	11.0 %	3 566.8	19.2 %	4 570.1	21.5 %	4 081.3	16.0 %	3 220.0	11.5 %	3 702.9	12.8 %	5 664.7	15.8 %
— EAGGF Guidance Section	112.1	1.4 %	113.0	1.2 %	325.6	2.6 %	286.5	1.9 %	314.6	1.9 %	539.9	2.9 %	650.8	3.1 %	575.3	2.3 %	595.6	2.1 %	685.5	2.4 %	771.2	2.2 %
— ERDF	300.0	3.8 %	400.0	4.4 %	525.0	4.2 %	699.0	4.7 %	793.4	4.8 %	2 406.5	13.0 %	2 905.4	13.6 %	2 306.6	9.1 %	1 412.5	5.0 %	1 610.0	5.6 %	2 456.7	6.9 %
— ESF	211.7	2.7 %	172.5	1.9 %	538.1	4.3 %	530.0	3.6 %	700.5	4.3 %	620.4	3.3 %	1 013.9	4.8 %	1 199.4	4.7 %	1 211.9	4.3 %	1 407.4	4.9 %	2 436.8	6.8 %
Research	127.2	1.6 %	180.8	2.0 %	266.9	2.1 %	267.6	1.8 %	364.2	2.2 %	311.6	1.7 %	437.3	2.1 %	1 345.5	5.3 %	1 660.0	5.9 %	677.9	2.4 %	775.4	2.2 %
External action	202.8	2.6 %	194.1	2.1 %	313.2	2.5 %	443.7	3.0 %	603.9	3.7 %	738.4	4.0 %	891.2	4.2 %	901.3	3.5 %	996.5	3.6 %	963.8	3.3 %	1 057.3	3.0 %
Administration	430.7	5.5 %	501.6	5.5 %	686.6	5.5 %	775.6	5.2 %	829.9	5.0 %	941.8	5.1 %	1 048.2	4.9 %	1 108.2	4.4 %	1 212.9	4.3 %	1 304.8	4.5 %	1 533.9	4.3 %
Other	541.6	6.9 %	586.8	6.5 %	707.1	5.7 %	831.2	5.6 %	958.9	5.8 %	1 103.7	6.0 %	1 263.0	5.9 %	1 283.9	5.0 %	1 681.6	5.9 %	1 490.1	5.2 %	3 526.0	9.8 %
Total payments	7 562.8	95.8 %	8 735.9	96.3 %	12 041.8	96.3 %	14 220.7	96.3 %	15 857.3	96.4 %	17 726.0	95.7 %	20 469.6	96.1 %	24 506.0	96.4 %	27 081.4	96.6 %	27 867.3	96.7 %	34 675.4	96.8 %
In % of MS general government expenditure		1.3 %		1.4 %		1.7 %		1.8 %		1.7 %		1.6 %		1.7 %		1.9 %		1.9 %		1.8 %		2.0 %
In % Community GNI		0.6 %		0.6 %		0.8 %		0.8 %		0.8 %		0.8 %		0.9 %		0.9 %		1.0 %		0.9 %		1.0 %
EDF	248.6	3.1 %	244.7	2.7 %	401.0	3.2 %	465.3	3.1 %	481.9	2.9 %	663.7	3.6 %	647.2	3.0 %	718.8	2.8 %	703.0	2.5 %	698.0	2.4 %	846.7	2.4 %
ECSC	84.2	1.1 %	95.5	1.1 %	67.3	0.5 %	87.5	0.6 %	115.6	0.7 %	139.7	0.8 %	184.0	0.9 %	207.7	0.8 %	255.2	0.9 %	267.9	0.9 %	298.1	0.8 %
Grand total	7 895.6	100 %	9 076.1	100 %	12 510.1	100 %	14 773.5	100 %	16 454.8	100 %	18 529.4	100 %	21 300.8	100 %	25 432.5	100 %	28 039.6	100 %	28 833.2	100 %	35 820.2	100 %

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COMMUNITY EXPENDITURE 1958–2006 (continued)

(Outturn in payments)

Heading	Delors I package (1988–92)										Delors II package (1993–99)											
	EU-12					EU-12 (including former east-German <i>länder</i> as of 1991)					EU-15											
	1987		1988		1989		1990		1991		1992		1993		1994		1995		1996		1997	
	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%
General budget																						
EAGGF Guarantee Section	22 950.1	63.3 %	26 395.2	62.1 %	24 401.4	57.7 %	25 604.6	56.1 %	31 103.2	56.5 %	31 254.5	51.4 %	34 935.8	52.4 %	32 952.8	53.6 %	34 490.4	50.4 %	39 324.2	50.0 %	40 423.0	49.6 %
Structural Funds, of which:	5 859.6	16.2 %	6 419.3	15.1 %	7 945.1	18.8 %	9 591.4	21.0 %	13 971.0	25.4 %	18 378.3	30.2 %	20 478.5	30.7 %	15 872.1	25.8 %	19 223.3	28.1 %	24 624.1	31.3 %	26 285.1	32.3 %
— EAGGF Guidance Section	789.5	2.2 %	1 140.9	2.7 %	1 349.0	3.2 %	1 825.3	4.0 %	2 085.4	3.8 %	2 857.9	4.7 %	2 914.2	4.4 %	2 476.5	4.0 %	2 530.6	3.7 %	3 360.3	4.3 %	3 580.0	4.4 %
— ERDF	2 560.1	7.1 %	2 979.8	7.0 %	3 920.0	9.3 %	4 554.1	10.0 %	6 306.8	11.5 %	8 564.8	14.1 %	9 545.6	14.3 %	6 331.2	10.3 %	8 373.6	12.2 %	10 610.3	13.5 %	11 521.4	14.1 %
— ESF	2 510.0	6.9 %	2 298.6	5.4 %	2 676.1	6.3 %	3 212.0	7.0 %	4 030.0	7.3 %	4 321.1	7.1 %	5 382.6	8.1 %	4 315.4	7.0 %	4 546.9	6.6 %	6 031.6	7.7 %	6 143.4	7.5 %
— Cohesion Fund												795.0	1.2 %	851.6	1.4 %	1 699.3	2.5 %	1 872.2	2.4 %	2 323.0	2.9 %	
— FIG														395.0	0.6 %	248.1	0.4 %	421.6	0.5 %	486.9	0.6 %	
Research	964.4	2.7 %	1 129.5	2.7 %	1 517.5	3.6 %	1 790.3	3.9 %	1 706.3	3.1 %	1 903.2	3.1 %	2 232.5	3.3 %	2 480.8	4.0 %	2 477.9	3.6 %	2 878.7	3.7 %	2 981.6	3.7 %
External action	809.2	2.2 %	768.1	1.8 %	1 044.3	2.5 %	1 430.6	3.1 %	2 209.6	4.0 %	2 140.6	3.5 %	2 857.5	4.3 %	3 055.2	5.0 %	3 406.2	5.0 %	3 855.0	4.9 %	3 822.6	4.7 %
Administration	1 696.9	4.7 %	1 906.1	4.5 %	2 069.8	4.9 %	2 332.9	5.1 %	2 618.7	4.8 %	2 877.6	4.7 %	3 319.1	5.0 %	3 541.7	5.8 %	3 870.3	5.7 %	4 011.1	5.1 %	4 195.5	5.1 %
Other	2 807.8	7.7 %	4 403.6	10.4 %	3 779.0	8.9 %	3 313.1	7.3 %	1 901.8	3.5 %	1 935.9	3.2 %	960.1	1.4 %	1 370.5	2.2 %	3 079.3	4.5 %	2 339.0	3.0 %	2 111.3	2.6 %
Total payments	35 088.0	96.8 %	41 021.7	96.5 %	40 757.1	96.4 %	44 062.9	96.6 %	53 510.6	97.3 %	58 490.2	96.1 %	64 783.4	97.1 %	59 273.1	96.4 %	66 547.4	97.3 %	77 032.2	98.0 %	79 819.1	97.9 %
In % of MS general government expenditure		2.0 %		2.2 %		2.0 %		2.0 %		2.1 %		2.2 %		2.3 %		2.1 %		2.1 %		2.3 %		2.3 %
In % Community GNI		1.0 %		1.0 %		1.0 %		1.0 %		1.1 %		1.1 %		1.2 %		1.1 %		1.1 %		1.2 %		1.1 %
EDF	837.9	2.3 %	1 196.3	2.8 %	1 297.1	3.1 %	1 256.5	2.8 %	1 191.3	2.2 %	1 941.7	3.2 %	1 353.6	2.0 %	1 859.9	2.9 %	1 758.1	2.3 %	1 508.8	1.7 %	1 382.3	1.5 %
ECSC	308.9	0.9 %	277.2	0.7 %	229.9	0.5 %	288.6	0.6 %	314.3	0.6 %	412.2	0.7 %	596.4	0.9 %	424.0	0.7 %	297.5	0.4 %	255.3	0.3 %	459.8	0.6 %
Grand total	36 234.8	100 %	42 495.2	100 %	42 284.1	100 %	45 608.0	100 %	55 016.2	100 %	60 844.1	100 %	66 733.4	100 %	61 557.0	100 %	68 603.0	100 %	78 796.3	100 %	81 661.2	100 %

COMMUNITY EXPENDITURE 1958–2006 (continued)

(Outturn in payments)

Heading	Delors II package (1993–99)				Agenda 2000 (2000–06)													
	EU-15																EU-25	
	1998		1999		2000		2001		2002		2003		2004		2005		2006	
	million ECU	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%
General budget																		
EAGGF Guarantee Section	39 068.0	47.3 %	39 468.6	46.5 %	40 437.3	49.2 %	42 131.2	51.1 %	43 178.0	49.2 %	44 414.3	48.4 %	43 612.0	42.6 %	48 346.8	45.4 %	49 838.1	45.8 %
Structural Funds, of which:	28 624.1	34.7 %	30 377.4	35.8 %	25 524.3	31.1 %	22 618.8	27.4 %	25 597.7	29.1 %	27 407.1	29.9 %	34 498.7	33.7 %	32 843.2	30.8 %	32 577.3	30.0 %
— EAGGF Guidance Section	3 521.5	4.3 %	3 774.0	4.4 %	1 390.7	1.7 %	1 343.1	1.6 %	1 553.9	1.8 %	2 289.8	2.5 %	2 742.9	2.7 %	2 943.3	2.8 %	3 206.1	2.9 %
— ERDF	11 779.2	14.3 %	14 006.5	16.5 %	2 751.4	3.3 %	8 496.7	10.3 %	10 199.4	11.6 %	13 081.9	14.3 %	16 070.1	15.7 %	15 512.3	14.6 %	14 825.1	13.6 %
— ESF	7 602.8	9.2 %	7 245.8	8.5 %	2 340.0	2.8 %	4 222.4	5.1 %	6 646.7	7.6 %	6 341.0	6.9 %	7 160.8	7.0 %	8 639.8	8.1 %	8 826.4	8.1 %
— Cohesion Fund	2 336.0	2.9 %	2 731.7	3.2 %	1 682.2	2.0 %	1 983.4	2.4 %	3 148.0	3.6 %	2 195.1	2.4 %	2 775.9	2.7 %	2 095.5	2.0 %	3 001.1	2.8 %
— FIGF	407.7	0.5 %	571.9	0.7 %	335.3	0.4 %	201.1	0.2 %	317.3	0.4 %	494.1	0.5 %	517.7	0.5 %	472.3	0.4 %	475.4	0.4 %
— Completion of earlier programmes					14 638.0	17.8 %	4 372.6	5.3 %	2 076.0	2.4 %	1 860.8	2.0 %	2 824.8	2.8 %	594.1	0.6 %	162.2	0.1 %
Research	2 968.7	3.6 %	2 629.2	3.1 %	3 151.2	3.8 %	3 141.0	3.8 %	3 596.5	4.1 %	3 348.0	3.7 %	4 135.1	4.0 %	4 376.6	4.1 %	4 953.0	4.6 %
External action	4 159.7	5.1 %	4 729.5	5.6 %	3 725.8	4.5 %	4 242.9	5.1 %	4 349.5	5.0 %	4 285.2	4.7 %	4 532.6	4.4 %	4 860.2	4.6 %	5 048.7	4.6 %
Administration	4 171.3	5.1 %	4 111.4	4.8 %	4 484.4	5.5 %	4 835.8	5.9 %	5 048.2	5.7 %	5 334.1	5.8 %	5 847.7	5.7 %	6 109.6	5.7 %	6 585.6	6.1 %
Pre-accession					1 164.0	1.4 %	1 406.0	1.7 %	1 723.5	2.0 %	2 239.6	2.4 %	4 391.9	4.3 %	4 196.5	3.9 %	3 308.6	3.0 %
Other: (internal policies without research, reserves, etc.)	1 886.4	2.3 %	2 175.6	2.6 %	1 961.9	2.4 %	2 182.0	2.6 %	2 272.5	2.6 %	2 349.1	2.6 %	2 916.1	2.8 %	3 266.7	3.1 %	3 596.6	3.3 %
Total payments	80 878.1	98.0 %	83 491.6	98.3 %	80 448.9	97.9 %	80 557.7	97.6 %	85 765.8	97.7 %	89 377.4	97.4 %	99 934.2	97.6 %	103 999.6	97.6 %	105 908.0	97.4 %
In % of MS general government expenditure		2.3 %		2.2 %		2.0 %		2.0 %		2.0 %		2.0 %		2.1 %		2.2 %		2.1 %
In % Community GNI		1.1 %		1.1 %		1.0 %		0.9 %		1.0 %		1.0 %		1.0 %		0.98 %		0.95 %
EDF	1 595.4	1.7 %	1 352.3	1.5 %	1 640.4	1.9 %	1 779.5	2.2 %	1 922.1	2.2 %	2 345.0	2.6 %	2 464.2	2.4 %	2 544.2	2.4 %	2 826.2	2.6 %
ECSC	184.9	0.2 %	184.6	0.2 %	135.0	0.2 %	189.6	0.2 %	130.8	0.1 %								
Grand total	82 658.5	100 %	85 028.5	100 %	82 224.3	100 %	82 526.8	100 %	87 818.7	100 %	91 722.4	100.0 %	102 398.4	100 %	106 543.8	100 %	108 734.2	100 %

Revenue 1970–2006 by type of resource

Type of revenue	EU-6						EU-9							
	1970		1971		1972		1973		1974		1975		1976	
	million AU	%	million AU	%	million AU	%	million AU	%	million AU	%	million AU	%	million AU	%
(1) VAT-based own resource (including balance from previous years)	---	---	---	---	---	---	---	---	---	---	---	---	---	---
(2) GNP-based own resource (including balance from previous years)	---	---	---	---	---	---	---	---	---	---	---	---	---	---
(3) UK correction (*)	---	---	---	---	---	---	---	---	---	---	---	---	---	---
(4) Other payments from/to Member States (**)	3 913.4	99.7 %	2 525.6	70.7 %	1 695.3	53.7 %	2 534.3	55.2 %	1 659.4	36.4 %	2 375.7	37.7 %	2 328.6	31.4 %
(5) Total national contributions = (1) + (2) + (3) + (4)	3 913.4	99.7 %	2 525.6	70.7 %	1 695.3	53.7 %	2 534.3	55.2 %	1 659.4	36.4 %	2 375.7	37.7 %	2 328.6	31.4 %
(6) Traditional own resources	---	---	1 021.7	28.6 %	1 431.8	45.3 %	2 022.4	44.1 %	2 856.1	62.7 %	3 632.6	57.7 %	4 844.0	65.2 %
<i>Agricultural duties</i>	---	---	487.2	13.6 %	484.7	15.3 %	483.1	10.5 %	242.7	5.3 %	443.4	7.0 %	871.4	11.7 %
<i>Sugar levies</i>	---	---	95.5	2.7 %	167.7	5.3 %	95.0	2.1 %	82.7	1.8 %	70.8	1.1 %	112.5	1.5 %
<i>Customs duties</i>	---	---	439.0	12.3 %	779.4	24.7 %	1 444.3	31.5 %	2 530.6	55.6 %	3 118.5	49.5 %	3 860.1	52.0 %
<i>Amounts retained, collection (***)</i>	---	---	---	---	---	---	---	---	---	---	---	---	---	---
(7) Total own resources = (5) + (6) % GNI	3 913.4	99.7 %	3 547.3	99.3 %	3 127.1	99.0 %	4 556.7	99.3 %	4 515.5	99.2 %	6 008.4	95.4 %	7 172.6	96.6 %
(8) Surplus from previous year (****)	---	---	---	---	---	---	---	---	---	---	---	---	---	---
(9) Other revenue (excluding surplus)	11.2	0.3 %	26.0	0.7 %	32.0	1.0 %	31.6	0.7 %	37.5	0.8 %	289.5	4.6 %	251.3	3.4 %
(10) Total revenue	3 924.6	100 %	3 573.3	100 %	3 159.1	100 %	4 588.2	100 %	4 553.0	100 %	6 297.8	100 %	7 423.9	100 %
= (7) + (8) + (9) % GNI	0.78 %		0.64 %		0.50 %		0.50 %		0.43 %		0.53 %		0.55 %	
<i>p.m. EU GNI.</i>	<i>505 618.1</i>		<i>561 002.6</i>		<i>626 727.9</i>		<i>919 811.9</i>		<i>1 049 118.4</i>		<i>1 177 505.5</i>		<i>1 348 103.0</i>	

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Type of revenue	EU-9								EU-10									
	1977		1978		1979		1980		1981		1982		1983		1984		1985	
	million AU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%
(1) VAT-based own resource (including balance from previous years)	---	---	---	---	7 039.8	48.2 %	7 354.5	46.2 %	9 884.2	53.6 %	12 121.1	56.6 %	13 729.9	55.4 %	14 482.9	55.6 %	15 570.2	54.0 %
(2) GNP-based own resource (including balance from previous years)	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
(3) UK correction (*)	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	21.4	0.1 %
(4) Other payments from/to Member States (**)	3 330.8	32.2 %	5 345.3	43.9 %	15.9	0.1 %	17.8	0.1 %	19.4	0.1 %	---	---	---	---	593.5	2.3 %	2 378.7	8.3 %
(5) Total national contributions = (1) + (2) + (3) + (4)	3 330.8	32.2 %	5 345.3	43.9 %	7 055.7	48.3 %	7 372.4	46.4 %	9 903.5	53.7 %	12 121.1	56.6 %	13 729.9	55.4 %	15 076.3	57.9 %	17 970.3	62.4 %
(6) Traditional own resources	6 738.3	65.2 %	6 674.2	54.8 %	7 332.6	50.2 %	7 908.1	49.7 %	8 139.8	44.1 %	9 043.1	42.2 %	9 283.7	37.5 %	10 397.2	39.9 %	10 489.2	36.4 %
<i>Agricultural duties</i>	1 851.9	17.9 %	1 872.7	15.4 %	1 678.6	11.5 %	1 535.4	9.7 %	1 264.9	6.9 %	1 522.0	7.1 %	1 347.1	5.4 %	1 260.0	4.8 %	1 121.7	3.9 %
<i>Sugar levies</i>	233.8	2.3 %	410.6	3.4 %	464.9	3.2 %	466.9	2.9 %	482.5	2.6 %	705.8	3.3 %	948.0	3.8 %	1 176.4	4.5 %	1 057.4	3.7 %
<i>Customs duties</i>	4 652.6	45.0 %	4 390.9	36.1 %	5 189.1	35.5 %	5 905.7	37.1 %	6 392.3	34.6 %	6 815.3	31.8 %	6 988.6	28.2 %	7 960.8	30.6 %	8 310.1	28.8 %
<i>Amounts retained, collection (***)</i>	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
(7) Total own resources = (5) + (6) % GNI	10 069.1	97.5 %	12 019.5	98.7 %	14 388.3	98.5 %	15 280.5	96.1 %	18 043.4	97.8 %	21 164.2	98.8 %	23 013.6	92.9 %	25 473.5	97.8 %	28 459.5	98.8 %
(8) Surplus from previous year (****)	40.5	0.4 %	– 47.1 deficit		41.6	0.3 %	458.6	2.9 %	246.1	1.3 %	661.5 recorded in 1983		1 486.7	6.0 %	307.1	1.2 %	– 827.3 deficit	
(9) Other revenue (excluding surplus)	221.9	2.1 %	162.1	1.3 %	172.7	1.2 %	164.4	1.0 %	159.6	0.9 %	263.2	1.2 %	265.2	1.1 %	271.8	1.0 %	353.5	1.2 %
(10) Total revenue = (7) + (8) + (9) % GNI	10 331.5	100 %	12 181.7	100 %	14 602.7	100 %	15 903.4	100 %	18 449.1	100 %	21 427.4	100 %	24 765.5	100 %	26 052.4	100 %	28 813.1	100 %
<i>p.m. EU GNI</i>	<i>1 498 456.3</i>		<i>1 663 279.2</i>		<i>1 873 762.7</i>		<i>2 113 736.8</i>		<i>2 361 225.0</i>		<i>2 579 366.8</i>		<i>2 786 628.2</i>		<i>3 003 798.8</i>		<i>3 217 233.1</i>	

Type of revenue	EU-12								EU-12 (including former east-German <i>Länder</i> as of 1991)									
	1986		1987		1988		1989		1990		1991		1992		1993		1994	
	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million ECU	%
(1) VAT-based own resource (including balance from previous years)	22 781.5	67.7 %	23 313.9	65.2 %	24 978.4	59.7 %	26 935.1	58.7 %	29 159.6	62.8 %	31 589.0	56.2 %	34 763.2	58.2 %	34 689.3	52.8 %	33 217.9	50.3 %
(2) GNP-based own resource (including balance from previous years)	---	---	---	---	4 241.1	10.1 %	4 369.5	9.5 %	189.7	0.4 %	7 316.0	13.0 %	8 168.0	13.7 %	16 414.4	25.0 %	17 674.5	26.8 %
(3) UK correction (*)	29.2	0.1 %	0.9	0.0 %	- 251.2	- 0.6 %	313.9	0.7 %	- 96.9	- 0.2 %	- 30.4	- 0.1 %	50.4	0.1 %	- 96.0	- 0.1 %	69.5	0.1 %
(4) Other payments from/to Member States (**)	---	---	---	---	---	---	---	---	---	---	---	---	---	---	- 19.9	- 0.0 %	- 25.2	- 0.0 %
(5) Total national contributions = (1) + (2) + (3) + (4)	22 810.7	67.8 %	23 314.8	65.2 %	28 968.3	69.2 %	31 618.5	68.9 %	29 252.4	63.0 %	38 874.5	69.1 %	42 981.5	72.0 %	50 987.9	77.6 %	50 936.7	77.2 %
(6) Traditional own resources	10 460.0	31.1 %	12 034.3	33.6 %	11 915.0	28.5 %	12 710.8	27.7 %	12 160.7	26.2 %	13 962.0	24.8 %	13 280.2	22.2 %	12 985.5	19.8 %	13 252.2	20.1 %
<i>Agricultural duties</i>	1 175.5	3.5 %	1 626.1	4.5 %	1 504.6	3.6 %	1 282.7	2.8 %	1 173.4	2.5 %	1 621.3	2.9 %	1 206.8	2.0 %	1 029.1	1.6 %	922.5	1.4 %
<i>Sugar levies</i>	1 111.5	3.3 %	1 471.8	4.1 %	1 390.7	3.3 %	1 381.6	3.0 %	910.7	2.0 %	1 141.8	2.0 %	1 002.4	1.7 %	1 115.3	1.7 %	1 382.1	2.1 %
<i>Customs duties</i>	8 173.0	24.3 %	8 936.5	25.0 %	10 344.7	24.7 %	11 458.8	25.0 %	11 427.9	24.6 %	12 751.1	22.7 %	12 547.9	21.0 %	12 284.0	18.7 %	12 420.0	18.8 %
<i>Amounts retained, collection (***)</i>	---	---	---	---	- 1 325.0	- 3.2 %	- 1 412.3	- 3.1 %	- 1 351.2	- 2.9 %	- 1 552.1	- 2.8 %	- 1 477.0	- 2.5 %	- 1 442.8	- 2.2 %	- 1 472.4	- 2.2 %
(7) Total own resources = (5) + (6) % GNI	33 270.7	98.8 %	35 349.1	98.8 %	40 883.3	97.7 %	44 329.3	96.6 %	41 413.1	89.1 %	52 836.5	93.9 %	56 261.7	94.2 %	63 973.4	97.4 %	64 188.8	97.3 %
(8) Surplus from previous year (****)	53.9	0.2 %	- 819.9 deficit		500.0	1.2 %	1 161.6	2.5 %	4 464.2	9.6 %	2 841.6	5.1 %	2 762.6	4.6 %	1 004.0	1.5 %	971.1	1.5 %
(9) Other revenue (excluding surplus)	342.6	1.0 %	434.2	1.2 %	460.1	1.1 %	408.8	0.9 %	591.9	1.3 %	571.3	1.0 %	687.5	1.2 %	695.3	1.1 %	842.2	1.3 %
(10) Total revenue = (7) + (8) + (9) % GNI	33 667.2	100 %	35 783.3	100 %	41 843.4	100 %	45 899.8	100 %	46 469.1	100 %	56 249.4	100 %	59 711.8	100 %	65 672.7	100 %	66 002.1	100 %
<i>p.m. EU GNI</i>	3 689 409.6		3 883 345.7		4 226 721.8		4 607 273.5		4 958 906.2		5 416 957.3		5 676 747.8		5 735 329.6		5 989 976.4	

Type of revenue	EU-15																	
	1995		1996		1997		1998		1999		2000		2001		2002		2003	
	million ECU	%	million ECU	%	million ECU	%	million ECU	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%	million EUR	%
(1) VAT-based own resource (including balance from previous years)	39 127.3	52.1 %	36 535.0	45.0 %	34 351.5	42.6 %	33 086.5	39.1 %	31 331.2	36.1 %	35 192.5	38.0 %	31 320.3	33.2 %	22 388.2	23.5 %	21 260.1	22.7 %
(2) GNP/GNI-based own resource (****) (including balance from previous years)	14 172.6	18.9 %	21 058.0	25.9 %	26 891.7	33.4 %	35 026.1	41.4 %	37 511.2	43.2 %	37 580.5	40.5 %	34 878.8	37.0 %	45 947.6	48.1 %	51 235.2	54.8 %
(3) UK correction (*)	78.1	0.1 %	- 81.0	- 0.1 %	- 114.9	- 0.1 %	55.4	0.1 %	- 169.3	- 0.2 %	- 70.9	- 0.1 %	- 70.3	- 0.1 %	148.2	0.2 %	280.1	0.3 %
(4) Other payments from/to Member States (**)	- 3.6	- 0.0 %	3.1	0.0 %	- 7.6	- 0.0 %	- 29.4	- 0.0 %	0.0	0.0 %	0.0	0.0 %	0.0	0.0 %	---	---	- 0.1	- 0.0 %
(5) Total national contributions = (1) + (2) + (3) + (4)	53 374.4	71.1 %	57 515.1	70.8 %	61 120.7	75.9 %	68 138.5	80.6 %	68 673.2	79.0 %	72 702.0	78.4 %	66 128.8	70.1 %	68 484.0	71.8 %	72 775.3	77.9 %
(6) Traditional own resources	14 453.2	19.3 %	13 583.6	16.7 %	14 172.3	17.6 %	14 110.7	16.7 %	13 857.6	15.9 %	15 267.1	16.5 %	14 589.2	15.5 %	9 214.0	9.7 %	10 857.2	11.6 %
<i>Agricultural duties</i>	844.3	1.1 %	810.1	1.0 %	1 025.2	1.3 %	1 102.2	1.3 %	1 187.3	1.4 %	1 198.4	1.3 %	1 132.9	1.2 %	1 180.2	1.2 %	1 349.1	1.4 %
<i>Sugar levies</i>	1 316.4	1.8 %	1 213.7	1.5 %	1 114.0	1.4 %	1 070.1	1.3 %	1 203.6	1.4 %	1 196.8	1.3 %	840.0	0.9 %	864.8	0.9 %	510.9	0.5 %
<i>Customs duties</i>	13 898.4	18.5 %	13 069.1	16.1 %	13 607.7	16.9 %	13 506.2	16.0 %	13 006.5	15.0 %	14 568.3	15.7 %	14 237.4	15.1 %	12 917.5	13.5 %	12 616.2	13.5 %
<i>Amounts retained, collection (***)</i>	- 1 605.9	- 2.1 %	- 1 509.3	- 1.9 %	- 1 574.7	- 2.0 %	- 1 567.9	- 1.9 %	- 1 539.7	- 1.8 %	- 1 696.3	- 1.8 %	- 1 621.0	- 1.7 %	- 5 748.6	- 6.0 %	- 3 619.1	- 3.9 %
(7) Total own resources = (5) + (6) % GNI	67 827.6	90.3 %	71 098.7	87.5 %	75 293.0	93.5 %	82 249.2	97.3 %	82 530.8	95.0 %	87 969.2	94.9 %	80 718.1	85.6 %	77 698.0	81.4 %	83 632.5	89.5 %
(8) Surplus from previous year	6 540.5	8.7 %	9 215.2	11.3 %	4 384.1	5.4 %	916.0	1.1 %	2 944.2	3.4 %	3 209.1	3.5 %	11 612.7	12.3 %	15 002.5	15.7 %	7 413.5	7.9 %
(9) Other revenue (excluding surplus)	709.0	0.9 %	961.2	1.2 %	870.7	1.1 %	1 364.6	1.6 %	1 428.5	1.6 %	1 546.1	1.7 %	1 958.5	2.1 %	2 733.9	2.9 %	2 422.6	2.6 %
(10) Total revenue	75 077.1	100 %	81 275.1	100 %	80 547.7	100 %	84 529.7	100 %	86 903.5	100 %	92 724.4	100 %	94 289.3	100 %	95 434.4	100 %	93 468.6	100 %
= (7) + (8) + (9) % GNI	1.13 %		1.16 %		1.09 %		1.01 %		1.07 %		1.07 %		1.05 %		1.02 %		0.98 %	
<i>p.m. EU GNI</i>	6 673 187.5		7 011 520.7		7 388 285.4		7 719 424.1		8 122 344.4		8 683 932.2		8 995 130.7		9 320 177.8		9 503 191.2	

Type of revenue	EU-25					
	2004		2005		2006	
	million EUR	%	million EUR	%	million EUR	%
(1) VAT-based own resource (including balance from previous years)	13 912.2	13.4 %	16 018.0	15.0 %	17 206.2	15.9 %
(2) GNP/GNI-based own resource (****) (including balance from previous years)	68 982.0	66.6 %	70 860.6	66.2 %	70 132.1	64.7 %
(3) UK correction (*)	- 148.0	- 0.1 %	- 130.7	- 0.1 %	- 15.3	- 0.0 %
(4) Other payments from/to Member States (**)	- 0.0	- 0.0 %	0.0	0.0 %	- 0.0	- 0.0 %
(5) Total national contributions = (1) + (2) + (3) + (4)	82 746.2	79.9 %	86 748.0	81.0 %	87 322.9	80.5 %
(6) Traditional own resources	12 307.1	11.9 %	14 063.1	13.1 %	15 028.3	13.9 %
<i>Agricultural duties</i>	1 751.2	1.7 %	1 801.0	1.7 %	1 722.4	1.6 %
<i>Sugar levies</i>	535.5	0.5 %	926.8	0.9 %	202.1	0.2 %
<i>Customs duties</i>	14 122.8	13.6 %	16 023.0	15.0 %	18 113.1	16.7 %
<i>Amounts retained, collection (***)</i>	- 4 102.4	- 4.0 %	- 4 687.7	- 4.4 %	- 5 009.4	- 4.6 %
(7) Total own resources = (5) + (6) % GNI	95 053.3 0.91 %	91.8 %	100 811.1 0.93 %	94.1 %	102 351.2 0.90 %	94.4 %
(8) Surplus from previous year	5 469.8	5.3 %	2 736.7	2.6 %	2 410.1	2.2 %
(9) Other revenue (excluding surplus)	2 988.8	2.9 %	3 542.8	3.3 %	3 661.7	3.4 %
(10) Total revenue	103 511.9	100 %	107 090.6	100 %	108 423.0	100 %
= (7) + (8) + (9) % GNI	0.99 %		0.99 %		0.95 %	
<i>p.m. EU GNI</i>	10 446 974.1		10 841 994.0		11 401 002.9	

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

(**) The category 'Other payments from/to Member States' includes: 1970–81 financial contributions (pre- own res. system), 1984–85 reimbursable and non-reimbursable advances, 1993–2001 restitutions to Greece, Spain and Portugal, recalculation of the SAB 1/95 budgeted in 1996 since 2003, the JHA adjustment (which does not add up to zero, on account of exchange rate differences).

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

(****) The 1977 deficit (ECU 47.1 million) was included in the 1978 surplus. The 1981 surplus (ECU 661.5 million) was recorded in 1983 together with the 1982 surplus (825.2 million). The 1984 deficit (ECU 827.3 million) was partly (172.5 million) recorded as expenditure in 1985 and the rest (654.8 million) was deducted from the calculation of the 1985 surplus. The 1986 deficit (ECU 819.9 million) was recorded as expenditure in 1987.

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

Revenue 1970–2006 and expenditure 1976–2006 by Member State

(1970-1978 in million AU; 1979-1998 in million ECU and since 1999 in million EUR)

1970	Financial contribution	Total revenue
BE	337.9	337.9
DE	1 080.9	1 080.9
FR	1 060.4	1 060.4
IT	965.1	965.1
LU	6.0	6.0
NL	463.1	463.1
EU-6	3 913.4	3 913.4
	Other revenue	11.2
	Total	3 924.6

1971	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Financial contribution	Total revenue	p.m. amounts (10%) retained as TOR collection costs, recorded as exp.
BE	95.5	56.5	3.9	35.1	193.2	288.7	8.0
DE	378.1	122.6	24.1	231.5	778.9	1 157.0	31.8
FR	208.4	42.8	57.7	108.0	778.9	987.3	17.5
IT	169.0	163.0	6.1	0.0	550.8	719.8	14.2
LU	1.6	0.1	0.0	1.5	5.5	7.1	0.1
NL	169.2	102.3	3.8	63.1	218.3	387.5	14.2
EU-6	1 021.7	487.2	95.5	439.0	2 525.6	3 547.3	85.9
					Other revenue	26.0	
					Total	3 573.3	

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

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

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

1975	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Financial contribution	Total revenue	p.m. amounts (10%) retained as TOR collection costs, recorded as exp.
BE	259.9	39.0	5.0	215.9	162.7	422.6	19.3
DK	63.7	1.5	2.3	60.0	42.9	106.6	4.7
DE	956.5	96.0	18.3	842.2	718.0	1 674.5	71.0
FR	572.3	41.0	21.7	509.7	777.6	1 349.9	42.5
IE	26.0	2.0	1.2	22.8	16.4	42.4	1.9
IT	553.0	113.8	12.8	426.4	488.9	1 041.9	41.1
LU	3.8	0.1	0.0	3.7	5.5	9.4	0.3
NL	373.6	82.4	5.7	285.5	175.7	549.3	27.7
UK	823.8	67.7	3.8	752.2	-12.0	811.7	61.1
EU-9	3 632.6	443.4	70.8	3 118.5	2 375.7	6 008.4	269.6
					Other revenue	289.5	
					Total	6 297.8	

NB:

Revenue 1970–2006 by Member State and expenditure 1976–2006 by category, as published in annual accounts. Data for 2006 are provisional.

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

Revenue by Member State

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

The 10 States which joined the EU on 1.5.2004 made own resources payments only from this date onwards, and even only from July for TOR (which are paid with a two-month delay). They paid no sugar levies in 2004.

Expenditure 1992–2006 by Member State

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

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

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

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

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

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

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

UK correction

UK correction amounts for the years 1984–2003 are final, amounts for the years 2004 and 2005 are provisional.

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

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

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

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

Up to the year 2001, only Germany had a reduction (to 2/3 of its normal share) in the financing of the UK correction. As from the year 2002, the financing share of Austria, Germany, the Netherlands and Sweden is reduced to 1/4.

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

1976	EAGGF Guarantee	EAGGF Guidance	Regional Fund	Social Fund	Amounts (10%) retained as TOR collection costs	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Financial contribution	Total revenue
BE	327.4	11.1	6.1	9.3	32.4	386.3	337.9	96.8	6.1	235.0	117.8	455.7
DK	355.9	6.5	4.0	20.0	10.5	396.9	108.3	6.9	3.5	97.9	32.6	140.9
DE	850.2	49.9	13.3	59.5	114.9	1 087.8	1 157.1	145.7	24.2	987.1	808.5	1 965.6
FR	1 375.3	44.7	28.9	29.8	69.5	1 548.2	705.8	62.2	39.7	603.9	847.4	1 553.2
IE	186.4	9.3	18.0	11.2	3.4	228.3	35.2	5.3	2.2	27.7	18.5	53.7
IT	876.2	37.9	112.9	37.6	82.3	1 146.9	842.2	247.7	19.4	575.1	386.2	1 228.4
LU	8.1	0.4	0.4	0.0	0.3	9.2	3.5	0.1	0.0	3.3	8.5	12.0
NL	696.1	14.9	5.4	12.9	52.1	781.4	538.8	214.9	8.6	315.3	95.2	634.0
UK	689.4	43.5	88.3	66.2	106.8	994.2	1 115.3	91.8	8.7	1 014.8	13.8	1 129.1
EU-9	5 365.0	218.2	277.3	246.4	472.3	6 579.2	4 844.0	871.4	112.5	3 860.1	2 328.6	7 172.6
Other	0.0	0.0	0.0	9.9	0.0	9.9					Other revenue	251.3
Total ECA	5 365.0	218.2	277.3	256.3	472.3	6 589.1					Total	7 423.9
						Total external actions	202.8					
						Total administration	430.7					
						Other	340.2					
						Total annual accounts	7 562.8					

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

1978	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Amounts (10%) retained as TOR collection costs	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Financial contribution	Total revenue
BE	558.5	15.7	0.3	6.0	12.0	51.0	643.5	502.3	184.5	22.2	295.7	241.0	743.3
DK	567.4	16.0	0.4	1.4	3.7	13.6	602.5	137.0	9.8	19.4	107.9	141.3	278.4
DE	2 313.6	125.1	2.5	42.2	52.7	180.3	2 716.4	1 811.4	289.3	146.1	1 376.0	1 718.7	3 530.1
FR	1 449.7	60.5	1.3	40.6	52.2	90.8	1 695.1	909.2	142.2	117.5	649.5	1 277.4	2 186.6
IE	340.6	16.8	0.7	20.5	30.9	5.4	414.9	55.4	5.1	3.6	46.7	33.4	88.8
IT	1 768.6	31.3	2.9	78.5	29.1	96.1	2 006.5	954.9	507.7	46.3	400.8	704.8	1 659.6
LU	23.9	1.4	0.0	0.2	0.1	0.3	25.9	3.7	0.2	0.0	3.5	9.6	13.3
NL	1 092.3	16.3	2.6	6.5	14.6	86.5	1 218.8	872.8	395.3	33.2	444.3	320.9	1 193.7
UK	1 150.0	40.5	3.4	59.0	89.5	138.1	1 480.5	1 427.5	338.7	22.3	1 066.5	898.1	2 325.6
EU-9	9 264.6	323.6	14.1	254.9	284.8	662.1	10 804.1	6 674.2	1 872.7	410.6	4 390.9	5 345.3	12 019.5
Other	0.0	0.0	0.0	0.0	0.0	0.0	0.0					Other revenue	162.1
Total ECA	9 264.6	323.6	14.1	254.9	284.8	662.1	10 804.1					Total	12 181.7
						Total external actions	313.2						
						Total administration	686.6						
						Other	237.9						
						Total annual accounts	12 041.8						

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

1980	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10%) retained as TOR collection costs	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	VAT-based own resource	Financial contribution	Total revenue
BE	571.1	25.2	0.7	6.6	12.1	0.0	61.5	677.2	612.8	193.1	27.2	392.6	325.7	1.4	939.9
DK	614.5	24.5	1.3	9.4	14.7	0.0	15.7	680.1	156.8	7.5	19.1	130.2	189.5	3.8	350.0
DE	2 451.4	142.1	3.1	50.4	80.5	0.0	212.7	2 940.2	2 153.5	223.7	130.7	1 799.1	2 369.4	2.9	4 525.9
FR	2 827.6	133.0	2.5	99.7	195.8	0.0	113.8	3 372.4	1 149.6	91.6	158.1	900.0	1 776.7	2.1	2 928.4
IE	563.6	39.8	6.3	69.6	72.5	67.1	7.6	826.5	75.6	3.9	4.6	67.1	63.7	1.2	140.4
IT	1 824.0	97.0	4.6	249.1	194.4	134.7	106.7	2 610.5	1 070.6	379.3	54.4	636.9	858.7	5.5	1 934.8
LU	11.6	1.0	0.0	1.0	0.4	0.0	0.5	14.5	4.4	0.1	0.0	4.3	15.2	0.1	19.7
NL	1 538.8	26.4	6.2	7.7	5.1	0.0	82.9	1 667.1	811.0	234.7	40.8	535.5	461.6	0.5	1 273.1
UK	880.5	103.9	6.7	233.2	159.7	229.3	189.8	1 803.1	1 873.7	401.5	32.1	1 440.1	1 294.1	0.5	3 168.3
EU-9	11 283.1	592.9	31.4	726.7	735.2	431.1	791.2	14 591.6	7 908.1	1 535.4	466.9	5 905.7	7 354.5	17.8	15 280.5
Other	0.1	0.0	12.3	0.0	0.0	0.0	0.0	12.4							Surplus from previous year 458.6
Total ECA	11 283.2	592.9	43.7	726.7	735.2	431.1	791.2	14 604.0							Other revenue 164.4
								Total external actions 603.9							Total 15 903.4
								Total administration 829.9							
								Other -180.5							
								Total annual accounts 15 857.3							

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

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

1983	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10%) retained as TOR collection costs	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	VAT-based own resource	Total revenue
BE	611.9	18.1	0.2	7.0	20.6	0.0	77.7	735.5	783.5	293.9	65.8	423.8	432.5	1 215.9
DK	680.7	20.5	3.6	16.7	14.7	0.0	20.3	756.5	205.6	6.9	38.9	159.8	274.2	479.9
DE	3 075.8	107.7	2.8	45.0	81.5	270.7	241.8	3 825.3	2 433.2	143.0	270.5	2 019.8	4 038.9	6 472.1
EL	1 007.4	21.9	0.1	214.6	20.4	70.4	16.6	1 351.4	162.0	38.0	16.7	107.3	215.7	377.7
FR	3 566.6	182.0	3.9	219.3	140.5	0.0	142.5	4 254.8	1 424.4	78.9	293.7	1 051.8	3 082.1	4 506.5
IE	619.4	84.1	21.6	94.5	134.2	60.8	11.6	1 026.2	119.0	7.0	11.6	100.4	150.6	269.6
IT	2 820.5	103.0	5.1	344.5	221.2	174.8	105.9	3 775.0	1 075.3	323.2	95.0	657.1	1 923.3	2 998.6
LU	4.2	0.6	0.0	0.0	0.3	0.0	0.5	5.6	4.7	0.1	0.0	4.5	39.2	43.9
NL	1 707.8	32.2	6.4	18.1	12.6	0.0	83.4	1 860.5	851.3	135.8	82.3	633.2	713.7	1 564.9
UK	1 691.0	149.6	8.4	296.2	244.9	1 471.9	221.6	4 083.6	2 224.8	320.3	73.6	1 830.8	2 859.7	5 084.4
EU-10	15 785.3	719.7	52.1	1 255.9	890.9	2 048.6	921.9	21 674.4	9 283.7	1 347.1	948.0	6 988.6	13 729.9	23 013.6
Other	2.9	0.0	2.7	0.0	0.0	0.0	0.0	5.6					Surplus from previous year	1 486.7
Total ECA	15 788.2	719.7	54.8	1 255.9	890.9	2 048.6	921.9	21 680.0					Other revenue	265.2
								Total external actions	810.8				Total	24 765.5
								Total administration	1 110.4					
								Other	711.8					
								Total annual accounts	24 313.0					

1984	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10%) retained as TOR collection costs	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	VAT-based own resource	Reimbursable advances	Total revenue
BE	686.4	12.9	0.7	6.0	52.1	0.0	82.0	840.1	764.9	211.0	83.9	470.0	473.4	0.0	1 238.3
DK	879.6	13.9	3.8	28.1	68.7	0.0	26.0	1 020.1	243.2	8.0	38.0	197.3	289.6	20.0	552.9
DE	3 323.0	89.3	5.1	43.9	63.8	191.7	302.5	4 019.3	2 818.5	158.5	350.2	2 309.7	4 234.0	290.6	7 343.1
EL	961.2	52.8	0.6	216.7	71.3	46.6	14.8	1 364.0	135.5	19.5	16.6	99.4	220.3	0.0	355.8
FR	3 592.0	143.9	9.5	201.7	225.7	0.0	169.7	4 342.5	1 600.6	94.2	406.3	1 100.0	3 201.8	229.9	5 032.2
IE	884.4	64.2	10.3	104.1	131.4	0.0	16.0	1 210.4	150.4	6.9	16.8	126.7	135.9	0.0	286.3
IT	3 909.4	127.8	4.1	435.1	368.5	0.0	117.5	4 962.4	1 123.5	288.5	84.1	750.9	2 319.9	0.0	3 443.5
LU	3.6	3.9	0.0	2.5	0.5	0.0	0.7	11.2	6.0	0.1	0.0	5.9	45.3	2.5	53.8
NL	1 964.2	24.8	3.6	14.8	14.1	0.0	101.1	2 122.6	949.5	131.8	76.9	740.8	738.2	50.4	1 738.2
UK	2 121.3	113.3	9.5	297.7	610.2	660.9	279.6	4 092.5	2 605.1	341.3	103.6	2 160.1	2 824.4	0.0	5 429.4
EU-10	18 325.1	646.8	47.2	1 350.6	1 606.3	899.2	1 109.9	23 985.1	10 397.2	1 260.0	1 176.4	7 960.8	14 482.9	593.5	25 473.5
Other	3.2	0.0	9.9	0.0	0.0	0.0	0.0	13.1						Surplus from previous year	307.1
Total ECA	18 328.3	646.8	57.1	1 350.6	1 606.3	899.2	1 109.9	23 998.2					Other revenue	271.8	
								Total external actions	1 150.6				Total	26 052.4	
								Total administration	1 216.1						
								Other	1 158.7						
								Total annual accounts	27 523.6						

1985	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10%) retained as TOR collection costs	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	VAT-based own resource	UK correction	Reimbursable and non-reimbursable advances	Total revenue
BE	916.3	12.4	3.1	12.3	49.4	0.0	76.5	1 070.0	765.0	197.2	78.4	489.3	478.1	49.7	98.8	1 391.5
DK	829.3	13.0	2.9	7.7	33.5	0.0	26.1	912.5	261.5	9.7	43.5	208.2	328.3	30.6	39.7	660.2
DE	3 625.6	81.0	2.3	61.7	109.8	20.1	284.5	4 185.0	2 842.8	142.0	286.3	2 414.5	4 416.5	245.0	568.3	8 072.6
EL	1 192.6	83.7	1.7	309.0	79.0	24.6	12.2	1 702.8	125.9	18.1	12.0	95.9	238.6	23.4	45.3	433.2
FR	4 633.3	122.3	12.1	233.2	255.6	0.0	159.9	5 416.4	1 596.8	74.1	347.9	1 174.7	3 383.9	338.5	440.3	5 759.6
IE	1 166.8	73.1	3.2	118.2	171.6	0.0	15.8	1 548.7	158.1	5.9	15.0	137.2	125.1	13.2	25.9	322.3
IT	3 410.9	175.3	6.0	381.1	383.5	0.0	123.5	4 480.3	1 210.3	314.4	75.8	820.1	2 194.6	224.6	437.5	4 066.9
LU	4.8	1.8	0.0	0.7	0.6	0.0	0.6	8.5	6.2	0.2	0.0	6.0	40.6	3.9	5.1	55.8
NL	2 047.4	18.1	2.3	16.4	46.0	0.0	101.7	2 231.9	1 017.3	131.7	104.1	781.5	798.2	73.9	96.0	1 985.4
UK	1 894.7	109.4	12.5	483.9	284.0	72.8	250.1	3 107.4	2 505.4	228.4	94.3	2 182.7	3 566.4	-981.4	621.7	5 712.0
EU-10	19 721.7	690.1	46.1	1 624.2	1 413.0	117.5	1 050.9	24 663.5	10 489.2	1 121.7	1 057.4	8 310.1	15 570.2	21.4	2 378.7	28 459.5
Other	4.2	0.0	35.7	0.0	0.0	0.0	0.0	39.9							Other revenue	353.5
Total ECA	19 725.9	690.1	81.8	1 624.2	1 413.0	117.5	1 050.9	24 703.4							Total	28 813.1
Total external actions								1 084.7								
Total administration								1 296.0	p. m. amount of the 1984 UK correction: 1 000.0							
Part of 1984 deficit								172.5								
Other								842.1								
Total annual accounts								28 098.7								

1986	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Amounts (10%) retained as TOR collection costs	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	VAT-based own resource	UK correction	Total revenue	
BE	978.4	15.5	4.5	29.5	72.9	0.0	63.4	1 164.2	711.5	132.2	84.7	494.6	659.0	77.6	1 448.1	
DK	1 063.2	13.9	11.3	18.9	80.7	0.0	23.8	1 211.8	277.9	9.8	47.6	220.5	461.3	51.6	790.7	
DE	4 400.6	105.1	6.1	92.5	134.6	0.0	249.5	4 988.4	2 861.0	111.9	313.0	2 436.1	5 472.0	397.2	8 730.2	
EL	1 386.9	86.2	3.4	309.1	107.1	2.0	10.4	1 905.1	125.3	22.9	16.9	85.5	453.5	53.6	632.4	
ES	271.4	0.0	0.0	314.3	174.9	1 635.9	19.0	2 415.5	216.5	10.1	14.5	191.9	1 879.7	224.4	2 320.6	
FR	5 440.3	176.7	19.7	219.0	328.4	0.0	139.5	6 323.6	1 636.7	107.6	378.6	1 150.4	4 701.3	547.2	6 885.1	
IE	1 212.9	64.2	2.6	79.3	203.1	0.0	11.8	1 573.9	130.5	6.4	10.8	113.3	190.9	22.4	343.8	
IT	3 067.8	167.0	6.9	712.1	462.2	0.0	107.3	4 523.3	1 199.5	356.4	73.1	770.1	3 143.5	375.2	4 718.2	
LU	2.1	2.3	0.0	0.1	1.4	0.0	0.6	6.5	6.6	0.2	0.0	6.5	52.9	6.3	65.8	
NL	2 276.5	17.1	2.9	13.1	50.6	0.0	89.3	2 449.5	1 002.0	114.1	95.9	792.0	1 107.5	122.5	2 232.0	
PT	30.4	0.0	0.4	188.8	109.2	163.3	5.7	497.8	68.6	18.7	0.0	49.9	187.7	22.4	278.6	
UK	1 983.0	79.1	21.7	506.7	596.2	0.0	200.1	3 386.8	2 224.0	285.2	76.5	1 862.3	4 472.3	-1 871.1	4 825.2	
EU-12	22 113.5	727.1	79.5	2 483.4	2 321.3	1 801.2	920.4	30 446.4	10 460.0	1 175.5	1 111.5	8 173.0	22 781.5	29.2	33 270.7	
Other	6.5	0.0	36.3	0.4	0.0	0.0	0.0	43.2						Surplus from previous year	53.9	
Total ECA	22 120.0	727.1	115.8	2 483.8	2 321.3	1 801.2	920.4	30 489.6						Other revenue	342.6	
Total external actions								853.4	Total 33 667.2							
Total administration								1 522.2								
Other								1 327.8	p. m. amount of the 1985 UK correction: 1 879.0							
Total annual accounts								34 193.0								

1987	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Specific measures	Part of 1987 amounts (10%) retained as TOR collection costs	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	VAT-based own resource	UK correction	Total revenue	
BE	821.3	18.7	2.9	23.0	56.5	0.0	63.0	985.4	920.0	284.8	106.2	529.0	713.2	69.4	1 702.7	
DK	1 057.4	15.7	4.9	16.6	31.7	0.0	17.9	1 144.2	268.4	15.4	59.0	194.0	527.8	48.5	844.7	
DE	3 992.7	128.3	4.3	73.4	131.6	0.0	211.5	4 541.8	3 167.1	155.3	394.0	2 617.8	5 865.8	351.7	9 384.6	
EL	1 340.5	78.0	3.5	293.9	151.9	0.4	8.7	1 876.9	123.9	19.1	12.5	92.2	185.4	31.1	340.4	
ES	601.6	21.2	5.6	345.3	311.5	670.4	29.2	1 984.8	513.6	77.5	53.4	382.6	1 030.1	165.0	1 708.7	
FR	5 657.0	237.2	15.8	311.2	406.1	0.0	117.0	6 744.3	1 773.5	108.3	452.6	1 212.6	5 074.9	481.6	7 330.0	
IE	954.9	87.0	5.7	134.7	247.4	0.0	8.3	1 438.0	129.8	5.8	12.0	112.0	188.0	19.8	337.5	
IT	3 899.7	146.3	13.0	563.5	539.2	0.0	94.5	5 256.2	1 453.6	411.3	166.6	875.8	3 407.5	330.4	5 191.6	
LU	1.5	4.5	0.0	3.8	1.7	0.0	0.5	12.0	7.5	0.2	0.0	7.3	60.3	5.7	73.5	
NL	2 727.8	17.1	4.8	19.6	52.1	0.0	68.8	2 890.2	1 040.2	96.8	125.8	817.6	1 216.4	109.6	2 366.1	
PT	146.6	28.3	4.6	222.7	190.5	130.2	8.5	731.4	135.6	41.4	0.2	93.9	187.1	19.2	341.8	
UK	1 747.2	80.9	11.6	526.7	595.1	0.0	160.0	3 121.5	2 501.1	410.1	89.4	2 001.5	4 857.5	-1 631.0	5 727.5	
EU-12	22 948.2	863.2	76.7	2 534.4	2 715.3	801.0	787.9	30 726.7	12 034.3	1 626.1	1 471.8	8 936.5	23 313.9	0.9	35 349.1	
Other	3.6	0.0	81.1	0.6	0.0	0.0	0.0	85.3						Other revenue	434.2	
Total ECA	22 951.8	863.2	157.8	2 535.0	2 715.3	801.0	787.9	30 812.0						Total	35 783.3	
Total external actions								793.9								
Total administration								1 683.4	p. m. amount of the 1986 UK correction: 1 813.7							
1986 deficit								819.9								
Other								1 215.2								
Total annual accounts								35 324.4								

1988	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Compensation	Residual 1987 amounts (10%) retained as TOR collection costs	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Total revenue
BE	715.0	17.8	0.9	29.6	32.0	7.8	35.4	838.5	769.6	144.2	94.8	616.0	-85.4	772.6	183.1	108.2	1 833.5
DK	1 170.1	13.7	4.1	10.1	34.3	43.8	10.1	1 286.2	249.6	18.6	41.8	217.0	-27.8	506.6	125.6	73.8	955.6
DE	4 507.1	131.5	5.5	96.9	147.1	420.8	118.8	5 427.7	3 173.0	186.4	348.4	2 990.4	-352.3	6 404.7	1 461.1	496.1	11 534.9
EL	1 318.5	133.5	3.4	312.6	147.9	0.7	4.9	1 921.5	131.6	18.4	8.6	1 192.2	-14.6	200.4	61.6	36.3	429.9
ES	1 780.2	90.5	26.6	543.5	407.1	1 148.0	16.4	4 012.3	638.5	199.8	94.4	415.6	-71.3	1 849.4	0.0	190.2	2 678.1
FR	6 012.6	281.5	28.6	436.3	292.1	197.8	65.7	7 314.6	1 727.9	110.9	430.9	1 378.3	-192.2	5 590.9	1 115.9	660.7	9 095.5
IE	991.0	81.7	3.1	136.9	179.6	90.5	4.7	1 487.5	138.2	3.1	16.9	133.6	-15.4	137.4	33.1	19.5	328.2
IT	4 114.5	199.6	13.5	597.4	329.7	243.2	53.1	5 551.0	1 396.4	403.8	154.7	992.6	-154.7	3 652.2	0.0	378.2	5 426.8
LU	2.8	2.3	0.0	7.4	1.2	0.2	0.3	14.2	7.4	0.1	0.0	8.1	-0.8	56.6	11.1	6.5	81.6
NL	3 769.3	5.4	1.5	13.3	46.5	70.9	38.7	3 945.6	1 050.1	109.3	110.5	946.6	-116.4	1 314.2	271.8	159.5	2 795.6
PT	156.7	100.2	7.9	330.7	202.4	112.1	4.8	914.8	132.1	41.0	0.1	105.7	-14.7	194.7	45.8	27.2	399.9
UK	1 845.0	84.5	10.7	577.8	478.9	167.1	89.9	3 253.9	2 500.7	268.8	89.7	2 421.6	-279.4	4 298.6	932.0	-2 407.3	5 323.9
EU-12	26 382.8	1 142.2	105.8	3 092.5	2 298.8	2 503.0	442.7	35 967.8	11 915.0	1 504.6	1 390.7	10 344.7	-1 325.0	24 978.4	4 241.1	-251.2	40 883.3
Other	6.8	0.0	154.2	0.3	0.0	0.0	0.0	161.3									500.0
Total ECA	26 389.6	1 142.2	260.0	3 092.8	2 298.8	2 503.0	442.7	36 129.1									460.1
Total external actions								1 038.4									
Total administration								1 871.0									
Other								2 240.4					p. m. amount of the 1987 UK correction:				2 194.7
Total annual accounts								41 278.9									

1989	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Compensation	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Total revenue	
BE	546.0	25.5	10.0	40.6	32.8	28.3	683.3	838.2	122.7	96.5	712.2	-93.1	802.8	87.3	79.0	1 807.2	
DK	977.0	13.9	7.6	14.8	19.1	12.9	1 045.3	252.7	10.5	53.3	217.0	-28.1	502.2	62.2	53.9	871.1	
DE	3 700.2	123.2	2.9	163.8	151.7	438.0	4 579.8	3 385.0	169.3	353.4	3 238.4	-376.1	6 638.3	725.4	361.7	11 110.4	
EL	1 700.6	209.2	5.2	418.4	217.5	45.7	2 596.6	169.9	27.2	10.2	151.4	-18.9	330.6	35.8	30.0	566.3	
ES	1 849.6	165.5	38.8	980.0	469.8	1 447.1	4 950.8	635.4	141.8	68.0	496.3	-70.6	2 095.8	627.6	216.3	3 575.1	
FR	4 606.2	187.5	80.1	284.2	327.7	190.8	5 676.5	1 794.6	96.7	432.9	1 464.4	-199.4	5 742.9	593.9	491.4	8 622.8	
IE	1 071.6	99.5	5.2	191.3	189.5	154.5	1 711.7	165.3	3.9	16.3	163.4	-18.4	173.5	17.9	14.1	370.9	
IT	4 506.4	280.3	16.3	787.3	457.0	129.9	6 177.1	1 433.7	308.8	156.2	1 128.0	-159.3	4 002.4	1 521.1	648.7	7 605.9	
LU	1.8	3.7	0.0	1.2	1.6	0.0	8.2	9.0	0.1	0.0	9.8	-1.0	53.9	5.3	4.6	72.8	
NL	3 469.2	18.0	3.7	28.9	56.8	253.4	3 829.9	1 157.5	118.7	109.9	1 057.5	-128.6	1 289.4	137.6	116.0	2 700.5	
PT	174.3	150.5	8.0	396.9	215.7	168.3	1 113.8	148.2	52.2	0.1	112.5	-16.5	260.7	27.8	21.5	458.3	
UK	1 797.1	72.2	14.9	612.4	536.9	180.8	3 214.3	2 721.2	230.8	85.0	2 707.9	-302.4	5 042.5	527.7	-1 723.4	6 568.1	
EU-12	24 400.0	1 349.0	192.7	3 919.7	2 676.1	3 049.7	35 587.3	12 710.8	1 282.7	1 381.6	11 458.8	-1 412.3	26 935.1	4 369.5	313.9	44 329.3	
Other	3.0	0.0	69.2	0.3	0.0	0.0	72.4										1 161.6
Total ECA	24 403.0	1 349.0	261.9	3 920.0	2 676.1	3 049.7	35 659.7										408.8
Total external actions								1 063.8									
Total administration								2 051.6									
Other								1 755.8					p. m. amount of the 1988 UK correction:				2 150.6
Total annual accounts								40 530.9									

1990	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Compensation	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Total revenue	
BE	846.8	31.1	2.0	43.6	51.8	14.6	989.8	825.6	87.9	65.4	764.1	-91.7	837.5	4.0	96.6	1 763.7	
DK	1 098.8	17.8	10.1	18.9	38.3	13.7	1 197.6	247.0	8.6	36.4	229.4	-27.4	463.0	-0.0	65.1	775.1	
DE	3 919.4	181.5	4.7	88.6	186.4	426.4	4 807.1	3 424.2	175.4	212.8	3 416.5	-380.5	6 456.0	28.4	448.8	10 357.5	
EL	1 941.9	232.5	5.3	543.2	303.2	7.7	3 033.8	169.8	12.1	17.1	159.5	-18.9	356.5	-0.5	37.8	563.6	
ES	2 017.2	274.8	43.2	1 406.9	633.9	1 006.7	5 382.7	634.1	146.8	46.5	511.2	-70.5	2 759.8	28.0	249.6	3 671.4	
FR	5 026.5	361.9	15.7	331.3	442.9	106.2	6 284.6	1 737.3	100.6	291.8	1 537.9	-193.0	5 707.9	32.5	611.3	8 089.1	
IE	1 543.0	133.9	5.0	250.2	204.4	124.1	2 260.7	146.8	2.5	12.3	148.4	-16.3	200.6	2.4	18.8	368.5	
IT	3 932.9	237.9	15.2	910.2	419.5	165.3	5 681.0	1 308.7	308.0	109.2	1 036.9	-145.4	4 196.6	20.6	571.8	6 097.7	
LU	5.2	5.5	0.0	0.4	3.4	0.0	14.5	9.6	0.2	0.0	10.5	-1.1	58.9	0.5	5.5	74.5	
NL	2 643.1	5.7	8.0	32.7	68.8	225.3	2 983.6	1 138.4	105.0	72.1	1 087.8	-126.5	1 330.9	2.9	143.0	2 615.2	
PT	213.8	245.6	12.1	451.9	69.5	110.3	1 103.2	152.4	62.1	0.1	107.2	-16.9	317.3	2.6	30.1	502.4	
UK	1 790.7	96.1	7.1	464.6	608.3	180.7	3 147.4	2 366.7	164.2	47.0	2 418.5	-263.0	6 474.7	68.3	-2 375.3	6 534.3	
EU-12	24 979.3	1 824.4	128.4	4 542.5	3 030.4	2 381.0	36 886.1	12 160.7	1 173.4	910.7	11 427.9	-1 351.2	29 159.6	189.7	-96.9	41 413.1	
Other	0.2	0.9	197.2	11.6	181.5	0.0	391.4										4 464.2
Total ECA	24 979.5	1 825.3	325.6	4 554.1	3 211.9	2 381.0	37 277.5										591.9
Total external actions								1 225.1									
Total administration								2 298.1									
Other								2 524.5					p. m. amount of the 1989 UK correction:				2 516.6
Total annual accounts								43 325.2									

1991	EAGGF Guarantee	EAGGF Guidance	Fisheries	Regional Fund	Social Fund	Other (incl administration)	Compensation	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Total revenue		
BE	1 459.4	11.3	0.6	46.4	65.3	1 038.5	12.5	2 634.0	939.1	130.6	72.0	840.8	-104.3	915.6	222.8	139.9	2 217.4		
DK	1 215.6	14.1	1.9	11.3	45.8	86.9	4.2	1 379.8	277.9	13.0	40.0	255.7	-30.9	511.2	147.4	96.9	1 033.5		
DE	4 990.5	181.0	3.5	94.8	239.7	835.0	252.9	6 597.4	4 077.1	180.7	350.7	3 998.7	-453.0	8 643.6	1 918.4	755.2	15 394.2		
EL	2 211.8	223.4	1.8	537.2	349.1	365.2	0.0	3 688.5	197.3	18.2	17.7	183.4	-21.9	428.1	84.2	52.5	762.1		
ES	3 300.3	420.3	4.5	1 488.8	697.0	481.5	482.3	6 874.8	785.4	228.2	60.6	583.9	-87.3	2 797.4	601.4	396.0	4 580.2		
FR	6 332.7	362.9	3.2	323.2	513.5	553.8	63.2	8 152.5	1 828.8	130.3	323.3	1 578.5	-203.2	6 441.1	1 402.1	929.9	10 602.0		
IE	1 628.7	153.6	3.4	411.9	403.8	106.9	101.5	2 809.7	151.5	2.7	12.6	153.0	-16.8	227.0	44.4	29.6	452.4		
IT	5 347.0	203.8	7.1	710.8	414.5	622.4	5.7	7 311.2	1 512.4	404.5	117.2	1 158.8	-168.0	5 008.2	1 321.2	858.0	8 699.8		
LU	2.8	5.5	0.0	18.3	1.8	240.2	0.0	268.5	16.7	0.2	0.0	18.4	-1.9	70.7	12.9	8.5	108.8		
NL	2 469.8	15.2	0.4	34.6	122.5	145.6	211.6	2 999.8	1 497.3	154.5	81.2	1 427.1	-165.5	1 498.6	326.9	215.0	3 537.7		
PT	316.4	196.9	3.2	971.2	379.3	311.9	49.4	2 228.2	210.7	104.7	0.1	131.0	-25.1	375.0	75.4	50.8	712.0		
UK	2 252.7	98.5	4.7	530.1	636.9	408.9	137.6	4 069.5	2 467.7	253.7	66.4	2 421.9	-274.2	4 672.4	1 158.8	-3 562.6	4 736.4		
EU-12	31 527.8	1 886.4	34.4	5 178.6	3 869.3	5 196.6	1 320.8	49 013.9	13 962.0	1 621.3	1 141.8	12 751.1	-1 552.1	31 589.0	7 316.0	-30.4	52 836.5		
Other	0.0	-5.4	0.0	1.3	0.0	4 786.8	0.0	4 782.7									Surplus from previous year	2 841.6	
Total ECA	31 527.8	1 881.0	34.4	5 179.9	3 869.3	9 983.4	1 320.8	53 796.6									Other revenue	571.3	
Other								1.1										Total	56 249.4
Total annual accounts								53 797.7										p. m. amount of the 1990 UK correction:	2 452.4

1992	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Compensation	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Total revenue			
BE	1 374.2	236.1	348.6	0.0	1 504.4	0.0	3 463.3	887.1	51.1	63.5	871.1	-98.6	982.8	260.5	108.7	2 239.1			
DK	1 168.0	66.6	75.3	0.0	20.4	0.0	1 330.3	272.9	15.3	35.2	252.7	-30.3	537.0	152.1	72.8	1 034.8			
DE	4 817.7	2 096.6	437.7	0.0	84.0	0.0	7 435.9	3 928.9	173.0	296.0	3 896.5	-436.5	10 329.2	2 175.3	564.1	16 997.5			
EL	2 237.4	1 811.3	260.5	0.0	7.7	-0.0	4 316.8	173.4	1.8	11.3	179.5	-19.3	431.1	93.7	30.4	728.6			
ES	3 668.3	3 704.9	139.8	0.0	23.0	59.8	7 595.8	775.1	198.8	41.2	621.2	-86.1	3 082.5	692.5	277.8	4 828.0			
FR	6 924.7	1 664.7	510.6	0.0	74.0	0.0	9 174.1	1 680.4	89.0	301.2	1 476.9	-186.7	6 585.6	1 523.4	703.9	10 493.4			
IE	1 435.6	1 075.2	58.6	0.0	12.8	0.0	2 582.2	156.2	3.1	11.4	159.1	-17.4	233.9	50.0	22.2	462.3			
IT	5 151.4	2 196.9	654.0	0.0	45.9	0.0	8 048.2	1 318.1	220.2	102.9	1 141.5	-146.5	4 857.1	1 453.8	650.8	8 279.9			
LU	1.0	13.4	38.7	0.0	696.6	0.0	749.7	15.2	0.2	0.0	16.7	-1.7	83.9	17.3	7.0	123.5			
NL	2 380.6	136.3	173.0	0.0	25.5	0.0	2 715.4	1 455.1	119.4	69.5	1 428.0	-161.8	1 553.7	371.2	153.9	3 534.0			
PT	476.0	2 316.0	159.0	0.0	12.8	17.6	2 981.4	209.4	91.4	0.1	142.5	-24.6	487.5	102.4	38.9	838.1			
UK	2 459.4	1 462.7	478.6	0.0	45.7	0.0	4 446.4	2 408.3	243.6	70.0	2 362.3	-267.6	5 598.7	1 275.6	-2 580.2	6 702.4			
EU-12	32 094.3	16 780.8	3 334.3	0.0	2 552.7	77.3	54 839.3	13 280.2	1 206.8	1 002.4	12 547.9	-1 477.0	34 763.2	8 168.0	50.4	56 261.7			
Other	1.7	273.1	1 136.9	2 027.4	294.9	0.0	3 733.9										Surplus from previous year	2 762.6	
Total	32 095.9	17 054.0	4 471.1	2 027.4	2 847.5	77.3	58 573.2										Other revenue	687.5	
Total																		Total	59 711.8
p. m. amount of the 1991 UK correction:																			2 787.0

1993	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES & PT	Total Revenue			
BE	1 286.5	236.0	414.1	0.0	1 791.4	3 728.0	873.7	60.9	71.1	838.8	-97.1	910.1	483.3	127.9	0.0	2 394.9			
DK	1 318.3	119.2	101.6	0.0	24.3	1 563.4	260.5	16.3	36.7	236.5	-28.9	558.9	309.0	78.0	0.0	1 206.5			
DE	4 901.9	1 939.4	475.3	0.0	100.0	7 416.7	3 894.0	180.0	339.2	3 807.4	-432.7	9 897.4	4 608.8	676.2	0.0	19 076.4			
EL	2 710.2	2 261.7	124.7	0.0	9.1	5 105.8	176.5	11.3	18.7	166.1	-19.6	568.8	222.9	42.8	0.0	1 011.2			
ES	4 172.7	3 743.8	271.1	0.0	27.4	8 215.0	597.7	117.3	43.3	503.5	-66.4	2 965.1	1 294.2	335.6	-20.0	5 172.6			
FR	8 072.6	1 891.0	466.9	0.0	88.1	10 518.7	1 695.2	76.9	321.7	1 485.0	-188.4	6 018.9	3 031.2	800.2	0.0	11 545.5			
IE	1 635.8	1 255.2	63.7	0.0	15.2	2 969.9	186.0	3.9	12.5	190.2	-20.7	258.8	97.8	24.8	0.0	567.4			
IT	4 825.4	3 585.9	656.3	0.0	54.7	9 122.3	1 134.4	167.0	121.1	972.4	-126.1	5 593.8	2 813.0	723.9	0.0	10 265.1			
LU	7.3	15.8	51.5	0.0	829.4	904.0	15.2	0.2	0.0	16.7	-1.7	106.3	36.4	9.0	0.0	167.0			
NL	2 324.8	223.7	187.7	0.0	30.4	2 766.6	1 470.8	107.1	81.8	1 445.2	-163.4	1 624.7	743.2	192.0	0.0	4 030.6			
PT	478.1	2 711.4	162.4	0.0	15.2	3 367.1	188.2	75.3	0.1	133.7	-20.9	477.1	194.8	49.3	0.1	909.6			
UK	2 762.8	1 325.7	524.4	0.0	54.4	4 667.3	2 493.2	212.9	68.9	2 488.4	-277.0	5 709.4	2 579.8	-3 155.8	0.0	7 626.6			
EU-12	34 496.4	19 308.8	3 499.8	0.0	3 039.6	60 344.6	12 985.5	1 029.1	1 115.3	12 284.0	-1 442.8	34 689.3	16 414.4	-96.0	-19.9	63 973.4			
Other	6.3	192.5	689.4	2 718.1	256.8	3 863.0											Surplus from previous year	1 004.0	
Total	34 502.7	19 501.3	4 189.2	2 718.1	3 296.4	64 207.6											Other revenue	695.3	
Total																		Total	65 672.7
p. m. amount of the 1992 UK correction:																			2 659.7

1994	1. Agricultural	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	Total Expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES & PT	Total Revenue	
BE	1 174.4	266.0	458.8	0.0	2 062.6	0.0	3 961.8	958.5	46.2	90.3	928.5	-106.5	1 121.6	630.7	111.3	0.0	2 822.1	
DK	1 287.9	127.3	89.4	0.0	28.3	0.0	1 532.8	275.7	15.4	51.0	239.9	-30.6	580.3	373.8	66.3	0.0	1 296.2	
DE	5 271.6	2 041.8	512.9	0.0	74.4	0.0	7 900.6	3 872.7	161.9	411.6	3 729.5	-430.3	11 419.9	5 591.8	481.9	0.0	21 366.3	
EL	2 723.5	2 034.0	97.6	0.0	11.1	0.0	4 866.2	150.3	10.9	24.5	131.7	-16.7	535.2	259.9	46.8	0.0	992.3	
ES	4 426.9	3 221.8	216.3	0.0	24.7	0.0	7 889.7	592.7	73.2	68.6	516.7	-65.9	2 469.6	1 363.2	292.7	-0.0	4 718.1	
FR	8 048.8	1 413.6	520.3	0.0	102.9	0.0	10 085.6	1 683.0	67.4	393.7	1 408.9	-187.0	6 633.4	3 553.0	681.5	0.0	12 550.9	
IE	1 527.1	794.5	76.4	0.0	8.8	0.0	2 406.8	219.0	2.1	11.9	229.3	-24.3	277.1	122.6	20.2	0.0	638.9	
IT	3 481.4	1 494.4	364.6	0.0	53.2	0.0	5 393.5	1 155.2	136.1	150.4	997.0	-128.3	3 725.7	2 439.6	439.1	0.0	7 759.6	
LU	12.7	13.9	69.9	0.0	676.4	0.0	772.9	18.1	0.2	0.0	19.9	-2.0	95.6	43.3	8.5	0.0	165.4	
NL	1 935.9	274.6	248.0	0.0	24.6	0.0	2 483.1	1 546.9	98.0	99.3	1 521.5	-171.9	1 648.5	889.8	160.7	0.0	4 245.9	
PT	713.3	2 252.2	84.2	0.0	10.9	0.0	3 060.5	202.8	102.6	0.4	122.3	-22.5	689.5	293.2	55.3	-25.2	1 215.6	
UK	3 001.9	1 728.0	547.5	0.0	66.0	0.0	5 343.4	2 577.2	208.4	80.3	2 574.9	-286.4	4 021.4	2 113.7	-2 294.9	0.0	6 417.4	
EU-12	33 605.3	15 661.9	3 285.8	0.0	3 143.8	0.0	55 696.9	13 252.2	922.5	1 382.1	12 420.0	-1 472.4	33 217.9	17 674.5	69.5	-25.2	64 188.8	
Other	0.0	105.1	621.2	3 151.8	421.8	307.9	4 607.9									Surplus from previous year	971.1	
Total	33 605.4	15 767.1	3 907.1	3 151.8	3 565.6	307.9	60 304.8									Other revenue	842.2	
																	Total	66 002.1
																	p. m. amount of the 1993 UK correction:	2 940.3

1995	1. Agricultural	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Compensation	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES & PT	Total revenue	
BE	1 623.4	236.1	439.4	0.0	2 099.4	0.0	0.0	4 398.3	1 003.5	28.4	85.6	1 001.0	-111.5	1 143.4	466.5	66.7	0.0	2 680.1	
DK	1 403.6	120.4	82.9	0.0	33.5	0.0	0.0	1 640.4	286.4	7.2	47.7	263.3	-31.8	691.7	283.4	33.9	0.0	1 295.4	
DE	5 385.1	2 130.1	493.7	0.0	116.8	0.0	0.0	8 125.7	3 879.9	104.6	384.7	3 821.7	-431.1	12 862.1	4 197.0	385.0	0.0	21 324.1	
EL	2 425.5	1 969.1	106.4	0.0	12.3	0.0	0.0	4 513.4	152.2	9.7	14.4	144.9	-16.9	584.4	216.9	31.7	0.0	985.2	
ES	4 575.0	6 101.7	195.0	0.0	26.7	0.0	0.0	10 898.4	727.1	137.9	61.0	609.0	-80.8	2 058.9	729.8	134.2	-4.8	3 645.2	
FR	8 423.3	1 283.3	486.5	0.0	143.5	0.0	0.0	10 336.7	1 711.4	49.4	375.3	1 476.9	-190.2	7 216.5	2 545.5	403.3	0.0	11 876.8	
IE	1 419.7	1 069.1	78.3	0.0	11.2	0.0	0.0	2 578.3	228.1	0.8	14.3	238.3	-25.3	321.0	101.5	14.2	0.0	664.8	
IT	3 390.7	1 926.9	344.7	0.0	78.7	0.0	0.0	5 741.0	1 186.1	91.0	130.3	1 096.5	-131.8	3 377.2	1 625.5	225.0	0.0	6 413.7	
LU	14.4	16.9	75.5	0.0	754.9	0.0	0.0	861.7	19.9	0.1	0.0	21.9	-2.2	109.0	33.4	5.3	0.0	167.6	
NL	1 944.6	231.8	210.4	0.0	41.5	0.0	0.0	2 428.3	1 663.7	95.9	94.1	1 658.5	-184.9	1 887.3	694.5	104.1	0.0	4 349.6	
AT	87.5	175.1	53.7	0.0	3.0	0.0	583.0	902.3	221.9	7.0	10.3	229.4	-24.7	1 105.6	398.7	36.7	0.0	1 762.9	
PT	708.1	2 485.4	99.6	0.0	13.0	0.0	0.0	3 306.0	205.8	100.6	0.6	127.5	-22.9	488.2	139.0	30.7	1.2	864.9	
FI	63.3	173.8	37.7	0.0	2.6	0.0	476.0	753.4	137.1	12.6	3.6	136.2	-15.2	529.2	202.4	18.8	0.0	887.4	
SE	76.5	125.6	67.3	0.0	3.1	0.0	488.0	760.7	351.3	11.3	8.1	371.0	-39.0	891.3	377.9	37.8	0.0	1 658.3	
UK	2 955.9	1 103.6	480.7	0.0	72.3	0.0	0.0	4 612.4	2 678.8	187.7	86.4	2 702.3	-297.6	5 861.6	2 160.5	-1 449.3	0.0	9 251.6	
EU-15	34 496.6	19 149.0	3 251.9	0.0	3 412.6	0.0	1 547.0	61 857.1	14 453.2	844.3	1 316.4	13 898.4	-1 605.9	39 127.3	14 172.6	78.1	-3.6	67 827.6	
Other	1.1	143.0	752.6	3 449.4	461.2	250.8	0.0	5 058.1									Surplus from previous year	6 540.5	
Total	34 497.7	19 292.0	4 004.5	3 449.4	3 873.9	250.8	1 547.0	66 915.2									Other revenue	709.0	
																		Total	75 077.1
																		p. m. amount of the 1994 UK correction:	2 276.5

1996	1. Agricultural	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Compensation	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Recalculation of SAB 1/95	Restitutions EL, ES & PT	Total revenue	
BE	1 152.8	437.0	524.8	0.0	2 052.2	0.0	0.0	4 166.8	985.9	35.2	73.3	986.8	-109.5	951.5	672.1	133.6	7.9	0.0	2 750.9	
DK	1 358.4	103.7	122.7	0.0	31.9	0.0	0.0	1 616.7	265.6	7.4	40.7	247.0	-29.5	619.3	394.4	80.6	9.0	0.0	1 368.9	
DE	6 050.3	3 423.9	614.6	0.0	125.6	0.0	0.0	10 214.4	3 500.2	179.6	332.4	3 377.1	-388.9	10 885.4	5 794.8	586.5	-24.3	0.0	20 742.6	
EL	2 801.6	2 221.9	152.0	0.0	11.5	0.0	0.0	5 187.0	149.8	7.9	12.6	145.9	-16.6	556.1	336.7	64.5	-1.2	0.0	1 106.0	
ES	4 054.6	6 304.8	275.6	0.0	26.5	0.0	0.0	10 661.5	622.6	35.8	57.4	598.6	-69.2	2 327.5	1 354.8	234.1	8.3	0.0	4 547.2	
FR	9 572.3	1 958.7	579.8	0.0	174.9	0.0	0.0	12 285.7	1 542.6	59.1	328.9	1 326.0	-171.4	6 452.3	3 701.5	714.5	12.5	0.0	12 423.3	
IE	1 700.0	1 189.3	96.9	0.0	11.4	0.0	0.0	2 997.7	206.7	0.5	14.0	215.2	-23.0	315.1	161.2	27.2	-28.7	0.0	681.5	
IT	4 231.3	3 037.1	496.6	0.0	87.2	0.0	0.0	7 852.2	1 047.5	44.6	105.9	1 013.4	-116.4	4 450.0	2 987.0	450.7	69.5	0.0	9 004.7	
LU	20.0	15.2	88.2	0.0	825.0	0.0	0.0	948.4	18.3	0.2	0.0	20.1	-2.0	89.7	46.3	8.9	-2.6	0.0	160.7	
NL	1 536.2	262.4	265.8	0.0	39.4	0.0	0.0	2 103.7	1 609.3	133.6	80.0	1 574.5	-178.8	1 663.5	967.4	195.5	-0.1	0.0	4 435.5	
AT	1 214.1	270.6	58.7	0.0	11.1	0.0	106.0	1 660.5	263.8	12.3	33.7	247.1	-29.3	947.2	549.5	112.1	1.4	0.0	1 874.0	
PT	646.0	2 941.3	103.0	0.0	11.2	0.0	0.0	3 701.4	135.6	36.3	0.4	114.0	-15.1	465.7	253.7	51.1	-54.4	0.0	851.7	
FI	649.2	155.9	69.9	0.0	14.0	0.0	163.0	1 052.0	151.8	9.5	10.3	148.9	-16.9	444.8	303.9	60.9	2.7	0.0	964.1	
SE	624.1	132.7	108.0	0.0	15.7	0.0	432.0	1 312.5	383.5	6.5	22.4	397.1	-42.6	900.6	560.7	112.6	11.6	0.0	1 969.0	
UK	3 470.0	1 963.9	606.9	0.0	71.6	0.0	0.0	6 112.4	2 700.2	241.4	101.5	2 657.3	-300.0	5 466.5	2 974.2	-2 913.8	-8.5	0.0	8 218.6	
EU-15	39 080.9	24 418.4	4 163.4	0.0	3 509.0	0.0	701.0	71 872.7	13 583.6	810.1	1 213.7	13 069.1	-1 509.3	36 535.0	21 058.0	-81.0	3.0	0.0	71 098.7	
Other	0.0	8.3	381.1	3 804.8	453.5	235.4	0.0	4 883.0										Surplus from previous year	9 215.2	
Total	39 080.9	24 426.8	4 544.4	3 804.8	3 962.5	235.4	701.0	76 755.7										Other revenue	961.2	
																			Total	81 275.1
																			p. m. amount of the 1995 UK correction:	2 541.1

1997	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Compensation	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES & PT	Total revenue	
BE	983.4	357.9	492.5	0.0	2 217.1	0.0	0.0	4 050.9	1 048.9	28.5	66.8	1 070.2	-116.5	907.0	901.9	113.7	0.0	2 971.4	
DK	1 235.7	169.6	137.2	0.0	31.9	0.0	0.0	1 574.4	288.6	7.1	37.5	276.1	-32.1	616.3	540.6	60.3	0.0	1 505.8	
DE	5 778.4	3 636.0	726.7	0.0	132.7	0.0	0.0	10 273.8	3 432.5	167.4	310.7	3 335.8	-381.4	10 009.9	7 351.3	423.5	0.0	21 217.3	
EL	2 730.8	2 643.7	163.7	0.0	12.0	0.0	0.0	5 550.2	163.7	10.7	9.9	161.3	-18.2	552.3	398.6	63.8	0.0	1 178.4	
ES	4 605.6	6 376.8	296.2	0.0	25.1	0.0	0.0	11 303.6	631.7	29.1	46.9	625.8	-70.2	2 576.3	1 977.2	183.0	-0.6	5 367.6	
FR	9 149.0	2 460.3	604.9	0.0	190.6	0.0	0.0	12 404.8	1 550.8	63.0	306.9	1 353.1	-172.3	6 282.3	4 820.9	531.9	0.0	13 185.9	
IE	2 034.0	1 211.2	105.7	0.0	12.8	0.0	0.0	3 363.7	224.7	0.3	11.8	237.5	-25.0	250.8	186.1	25.4	0.0	687.0	
IT	5 090.8	2 895.0	528.1	0.0	91.8	0.0	0.0	8 605.8	1 120.4	48.8	97.1	1 099.1	-124.5	3 447.6	3 651.8	447.2	0.0	8 667.1	
LU	22.8	19.9	75.6	0.0	777.8	0.0	0.0	896.1	22.0	0.6	0.0	23.8	-2.4	82.5	58.6	7.6	0.0	170.7	
NL	1 757.3	421.3	341.9	0.0	41.0	0.0	0.0	2 561.4	1 728.5	182.2	73.8	1 664.6	-192.1	1 681.2	1 265.5	162.4	0.0	4 837.6	
AT	861.3	364.0	78.2	0.0	12.2	0.0	71.0	1 386.8	254.4	13.6	28.6	240.3	-28.3	1 035.6	721.5	98.9	0.0	2 110.4	
PT	656.9	2 941.5	190.2	0.0	11.0	0.0	0.0	3 799.6	155.1	40.5	0.4	131.5	-17.2	530.3	363.9	35.4	-7.0	1 077.8	
FI	570.6	379.9	88.7	0.0	13.8	0.0	65.0	1 118.0	144.3	7.7	6.5	146.1	-16.0	469.5	391.8	56.3	0.0	1 061.9	
SE	747.0	230.6	127.7	0.0	15.3	0.0	76.0	1 196.6	362.9	14.9	21.6	366.7	-40.3	1 084.7	771.5	106.9	0.0	2 326.1	
UK	4 399.7	1 928.9	716.8	0.0	83.9	0.0	0.0	7 129.3	3 043.9	410.7	95.6	2 875.8	-338.2	4 825.3	3 490.3	-2 431.3	0.0	8 928.1	
EU-15	40 623.2	26 036.7	4 674.0	0.0	3 669.1	0.0	212.0	75 214.9	14 172.3	1 025.2	1 114.0	13 607.7	-1 574.7	34 351.5	26 891.7	-114.9	-7.6	75 293.0	
Non-EU	0.0	1.0	154.5	3 992.0	12.2	0.0	0.0	4 159.7										Surplus from previous year	4 384.1
Non-allocated	0.0	21.6	106.2	included	174.5	286.1	0.0	588.4										Other revenue	870.7
Earmarked	0.0	0.0	-0.0	above	273.4	0.0	0.0	273.4										Total	80 547.7
Total	40 623.2	26 059.2	4 934.7	3 992.0	4 129.2	286.1	212.0	80 236.4											

p. m. amount of the 1996 UK correction: 2 573.8

1998	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Compensation	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES & PT	Total revenue	
BE	859.7	302.2	526.1	0.0	2 244.5	0.0	0.0	3 932.6	1 141.4	39.4	65.2	1 163.7	-126.8	842.3	1 001.3	146.0	0.0	3 130.9	
DK	1 155.0	160.0	166.1	0.0	33.2	0.0	0.0	1 514.3	295.1	8.7	37.0	282.1	-32.8	565.6	747.8	86.3	0.0	1 694.7	
DE	5 556.7	3 979.6	739.0	0.0	133.2	0.0	0.0	10 408.4	3 260.2	163.0	304.4	3 155.1	-362.2	7 925.8	8 768.0	679.0	0.0	20 633.0	
EL	2 557.4	3 232.5	153.5	0.0	14.1	0.0	0.0	5 957.5	163.9	8.8	12.2	161.1	-18.2	556.0	525.9	64.5	0.0	1 310.3	
ES	5 304.6	6 825.2	294.7	0.0	25.0	0.0	0.0	12 449.5	736.5	34.1	42.9	741.2	-81.8	2 391.0	2 357.2	769.6	-29.9	5 752.4	
FR	9 014.3	2 240.0	604.9	0.0	192.7	0.0	0.0	12 052.0	1 501.9	62.5	298.6	1 307.6	-166.9	5 534.3	5 779.0	297.1	0.0	13 584.3	
IE	1 633.7	1 480.2	95.6	0.0	17.2	0.0	0.0	3 226.8	197.0	0.7	11.1	207.2	-21.9	410.1	344.5	33.1	0.0	984.7	
IT	4 183.2	3 671.7	540.5	0.0	94.7	0.0	0.0	8 490.1	1 267.8	72.9	111.0	1 224.8	-140.9	3 887.7	4 869.3	556.6	0.0	10 581.4	
LU	17.7	46.1	64.8	0.0	780.8	0.0	0.0	909.3	22.1	0.7	0.0	23.8	-2.5	97.3	87.9	9.5	0.0	216.7	
NL	1 374.7	353.8	327.7	0.0	43.0	0.0	0.0	2 099.1	1 690.5	175.5	72.4	1 630.4	-187.8	1 622.2	1 582.8	209.0	0.0	5 104.5	
AT	843.2	340.7	94.3	0.0	16.4	0.0	35.0	1 329.5	241.6	14.4	30.5	223.5	-26.8	863.6	858.9	121.8	0.0	2 085.8	
PT	639.6	3 219.2	136.2	0.0	12.4	0.0	0.0	4 007.4	177.9	43.5	3.8	150.3	-19.8	441.0	429.8	55.4	0.5	1 104.6	
FI	576.4	256.8	90.8	0.0	18.2	0.0	33.0	975.1	139.8	8.9	8.3	138.1	-15.5	436.9	502.6	66.5	0.0	1 145.8	
SE	770.9	375.8	148.4	0.0	17.6	0.0	31.0	1 343.7	383.3	25.8	19.3	380.8	-42.6	949.3	935.5	114.6	0.0	2 382.7	
UK	4 322.6	1 879.9	679.8	0.0	99.1	0.0	0.0	6 981.4	2 891.7	443.3	53.2	2 716.5	-321.3	6 563.6	6 235.5	-3 153.5	0.0	12 537.2	
EU-15	38 810.0	28 363.6	4 662.3	0.0	3 741.9	0.0	99.0	75 676.8	14 110.7	1 102.2	1 070.1	13 506.2	-1 567.9	33 086.5	35 026.1	55.4	-29.4	82 249.2	
Non-EU	0.0	0.8	79.8	4 067.7	11.8	0.0	0.0	4 160.0										Surplus from previous year	916.0
Non-allocated	0.0	1.6	136.5	included	178.4	272.4	0.0	588.9										Surplus from EAGGF Guarantee	44.0
Earmarked	0.0	0.0	0.0	above	287.3	0.0	0.0	287.3										Other revenue	1 320.6
Total	38 810.0	28 366.0	4 878.5	4 067.7	4 219.4	272.4	99.0	80 713.0											84 529.7

p. m. amount of the 1997 UK correction: 3 557.7

1999	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES & PT	Total revenue		
BE	1 004.0	410.3	404.3	0.0	2 348.1	0.0	4 166.7	1 103.0	38.1	72.3	1 115.1	-122.6	828.0	1 121.7	143.5	0.0	3 196.2		
DK	1 258.3	126.2	131.3	0.0	37.0	0.0	1 552.8	296.4	8.4	42.0	278.9	-32.9	543.5	722.5	93.9	0.0	1 656.2		
DE	5 793.8	3 316.2	733.4	0.0	141.8	0.0	9 985.2	3 188.1	167.8	347.9	3 026.6	-354.2	7 864.3	9 318.3	698.3	0.0	21 069.0		
EL	2 573.3	2 296.1	137.9	0.0	18.3	0.0	5 025.6	187.8	10.9	11.9	185.9	-20.9	523.1	564.6	73.3	0.0	1 348.8		
ES	5 243.0	7 405.0	280.9	0.0	32.2	0.0	12 961.0	818.8	57.3	47.3	805.1	-91.0	2 462.2	2 620.8	329.6	0.0	6 231.3		
FR	9 445.9	2 864.2	532.8	0.0	261.0	0.0	13 103.9	1 486.3	60.5	334.8	1 256.1	-165.1	5 457.1	6 269.3	781.2	0.0	13 993.8		
IE	1 723.5	1 080.7	81.6	0.0	23.4	0.0	2 909.1	174.9	2.0	12.1	180.1	-19.4	406.8	430.2	47.8	0.0	1 059.7		
IT	4 675.1	3 759.9	518.2	0.0	108.0	0.0	9 061.3	1 278.5	81.0	126.5	1 213.0	-142.1	3 689.5	5 116.0	681.8	0.0	10 765.8		
LU	24.8	14.8	53.4	0.0	739.9	0.0	832.9	20.3	0.6	0.0	22.0	-2.3	76.1	86.1	11.6	0.0	194.2		
NL	1 301.5	166.8	257.4	0.0	47.0	0.0	1 772.7	1 612.2	192.9	67.5	1 530.8	-179.1	1 566.8	1 703.9	208.6	0.0	5 091.4		
AT	844.4	296.3	84.2	0.0	16.0	0.0	1 240.8	244.6	13.8	34.3	223.7	-27.2	775.6	928.5	105.0	0.0	2 053.7		
PT	653.9	3 104.7	168.6	0.0	12.6	0.0	3 939.8	184.7	43.3	3.2	158.6	-20.5	469.5	511.0	62.4	0.0	1 227.6		
FI	560.0	252.7	100.7	0.0	21.3	0.0	934.7	128.2	7.1	8.5	126.9	-14.2	448.2	567.9	66.4	0.0	1 210.7		
SE	734.8	287.4	123.3	0.0	18.1	0.0	1 163.6	355.6	19.8	22.4	352.9	-39.5	831.6	1 057.7	103.9	0.0	2 348.8		
UK	3 933.7	1 277.9	562.9	0.0	118.9	0.0	5 893.3	2 778.3	483.5	72.7	2 530.8	-308.7	5 389.0	6 492.7	-3 576.6	0.0	11 083.5		
EU-15	39 769.9	26 659.1	4 170.9	0.0	3 943.5	0.0	74 543.4	13 857.6	1 187.3	1 203.6	13 006.5	-1 539.7	31 331.2	37 511.2	-169.3	0.0	82 530.8		
Non-EU	10.4	2.0	150.9	4 585.8	20.1	0.0	4 769.2											Surplus from previous year	2 944.2
Non-allocated	0.1	2.4	34.8	included	242.4	300.1	579.8											Surplus from EAGGF Guarantee	78.0
Earmarked	0.0	0.0	116.5	above	300.7	0.0	417.2											Other revenue	1 350.5
Total	39 780.3	26 663.6	4 473.1	4 585.8	4 506.7	300.1	80 309.5												86 903.5

p. m. amount of the 1998 UK correction: 3 996.4

2000	1. Agricultural	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES & PT	Total revenue	
BE	957.3	379.6	494.1	0.0	2 408.2	0.0	0.0	4 239.2	1 226.8	28.5	75.4	1 259.1	-136.3	922.7	1 103.4	135.8	0.0	3 388.6	
DK	1 309.1	125.4	168.4	0.0	39.9	0.0	0.0	1 642.8	316.7	9.5	42.3	300.1	-35.2	557.5	719.3	91.4	0.0	1 684.8	
DE	5 674.9	3 745.6	704.5	0.0	131.5	0.0	0.0	10 256.5	3 351.8	188.6	351.4	3 184.2	-372.4	8 794.5	8 927.2	701.4	0.0	21 774.9	
EL	2 598.2	2 745.8	164.7	0.0	19.8	0.0	0.0	5 528.6	201.7	8.8	11.1	204.2	-22.4	527.8	534.9	69.4	0.0	1 333.8	
ES	5 484.8	5 027.4	259.2	0.0	32.3	0.0	0.0	10 803.7	917.8	41.2	49.2	929.4	-102.0	2 584.5	2 638.8	304.3	0.0	6 445.4	
FR	9 005.8	2 496.2	641.5	0.0	234.3	0.0	0.0	12 377.8	1 644.9	59.3	342.5	1 425.8	-182.8	6 077.2	6 034.1	754.6	0.0	14 510.9	
IE	1 681.3	828.1	82.2	0.0	25.6	0.0	0.0	2 617.2	199.2	1.4	12.1	207.9	-22.1	405.3	413.4	56.5	0.0	1 074.4	
IT	5 042.7	5 122.7	547.7	0.0	98.5	0.0	0.0	10 811.6	1 484.1	87.9	125.2	1 435.9	-164.9	3 840.1	5 039.1	636.6	0.0	10 999.9	
LU	21.2	10.3	74.7	0.0	778.9	0.0	0.0	885.2	24.1	0.3	0.0	26.4	-2.7	74.6	75.9	10.9	0.0	185.4	
NL	1 441.9	477.2	272.8	0.0	49.3	0.0	0.0	2 241.2	1 747.6	222.8	46.4	1 672.6	-194.2	1 743.6	1 795.6	209.9	0.0	5 496.7	
AT	1 018.7	259.6	103.3	0.0	16.8	0.0	0.0	1 398.4	270.0	12.8	34.5	252.8	-30.0	818.1	894.1	111.4	0.0	2 093.6	
PT	652.7	2 363.8	179.7	0.0	13.8	0.0	0.0	3 210.1	183.1	29.1	4.5	169.8	-20.3	505.1	505.7	61.1	0.0	1 255.0	
FI	727.8	542.3	102.2	0.0	20.5	0.0	0.0	1 392.7	125.5	7.3	9.1	123.0	-13.9	474.4	554.7	71.0	0.0	1 225.7	
SE	798.1	230.3	148.2	0.0	24.3	0.0	0.0	1 200.9	389.6	18.7	22.1	392.1	-43.3	964.1	1 143.7	135.5	0.0	2 632.9	
UK	4 061.6	2 955.3	713.9	0.0	126.4	0.0	0.0	7 857.2	3 184.3	482.1	71.0	2 985.1	-353.8	6 902.9	7 200.5	-3 420.8	0.0	13 867.0	
EU-15	40 476.2	27 309.4	4 657.1	0.0	4 020.1	0.0	0.0	76 462.9	15 267.1	1 198.4	1 196.8	14 568.3	-1 696.3	35 192.5	37 580.5	-70.9	0.0	87 969.2	
Non-EU	4.7	0.6	137.1	2 623.2	182.8	0.0	950.1	3 898.4										Surplus from previous year	3 209.1
Non-allocated	24.9	278.6	464.4	1 214.6	436.3	186.3	253.4	2 858.6										Surplus from EAGGF Guarantee	0.0
Earmarked	0.0	2.2	112.2	3.5	111.9	0.0	0.3	230.1										Other revenue	1 546.1
Total	40 505.9	27 590.8	5 370.8	3 841.4	4 751.1	186.3	1 203.7	83 450.0										Total	92 724.4

p. m. amount of the 1999 UK correction: 4 922.5

2001	1. Agricultural	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (10%) retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Restitutions EL, ES & PT	Total revenue	
BE	937.9	154.4	516.9	0.0	2 378.9	0.0	0.0	3 988.1	1 247.1	24.8	49.3	1 311.6	-138.6	862.9	1 117.7	304.0	0.0	3 531.6	
DK	1 112.0	40.3	156.8	0.0	41.3	0.0	0.0	1 350.5	290.9	5.9	26.7	290.6	-32.3	572.2	719.6	195.0	0.0	1 777.7	
DE	5 861.7	3 573.6	678.1	0.0	133.5	0.0	0.0	10 246.9	3 148.7	153.2	218.4	3 127.0	-349.9	7 089.4	8 037.2	1 451.8	0.0	19 727.2	
EL	2 613.5	2 928.4	165.4	0.0	20.5	0.0	0.0	5 727.9	182.0	10.1	13.7	178.5	-20.2	499.3	521.8	147.0	0.0	1 350.1	
ES	6 184.5	7 060.8	276.5	0.0	36.2	0.0	0.0	13 557.9	904.6	36.8	35.7	932.7	-100.5	2 408.0	2 568.7	710.2	0.0	6 591.5	
FR	9 230.1	1 426.7	657.7	0.0	360.0	0.0	0.0	11 674.5	1 509.4	103.3	215.1	1 358.7	-167.7	5 610.1	5 687.0	1 664.9	0.0	14 471.3	
IE	1 584.5	617.5	79.6	0.0	28.9	0.0	0.0	2 310.5	160.1	0.8	9.0	168.1	-17.8	453.2	482.0	116.0	0.0	1 211.3	
IT	5 343.8	2 652.7	498.2	0.0	104.1	0.0	0.0	8 598.8	1 398.9	57.4	79.8	1 417.1	-155.4	3 918.0	4 923.8	1 371.8	0.0	11 612.5	
LU	30.8	4.6	68.4	0.0	785.9	0.0	0.0	889.7	20.0	0.2	0.0	22.0	-2.2	104.3	109.4	22.8	0.0	256.5	
NL	1 111.8	220.8	293.9	0.0	49.8	0.0	0.0	1 676.4	1 745.7	204.4	90.1	1 645.1	-194.0	1 599.4	1 690.9	480.9	0.0	5 517.0	
AT	1 052.6	198.3	125.9	0.0	17.6	0.0	0.0	1 394.4	228.7	8.7	22.8	222.6	-25.4	762.1	848.4	251.8	0.0	2 091.0	
PT	875.0	1 949.4	83.3	0.0	15.3	0.0	0.0	2 923.1	165.6	32.6	2.0	149.4	-18.4	467.0	497.7	135.6	0.0	1 266.0	
FI	815.8	80.4	99.7	0.0	23.3	0.0	0.0	1 019.2	118.3	6.3	6.8	118.4	-13.1	427.5	534.6	152.7	0.0	1 233.2	
SE	780.1	132.6	142.3	0.0	27.0	0.0	0.0	1 082.0	360.2	16.9	16.6	366.7	-40.0	783.7	926.3	267.6	0.0	2 337.7	
UK	3 998.8	1 049.3	683.3	0.0	132.2	0.0	0.0	5 863.6	3 109.0	471.4	54.1	2 928.9	-345.4	5 763.3	6 213.7	-7 342.5	0.0	7 743.4	
EU-15	41 532.9	22 090.0	4 525.9	0.0	4 154.7	0.0	0.0	72 303.5	14 589.2	1 132.9	840.0	14 237.4	-1 621.0	31 320.3	34 878.8	-70.3	0.0	80 718.1	
Non-EU	1.0	0.5	162.9	3 062.3	177.0	0.0	1 256.9	4 660.7										Surplus from previous year	11 612.7
Non-allocated	0.0	365.3	412.8	1 161.1	419.0	207.2	144.4	2 709.7										Surplus from EAGGF Guarantee	0.0
Earmarked	0.0	0.0	201.5	7.2	104.4	0.0	0.4	313.5										Other revenue	1 958.5
Total	41 533.9	22 455.8	5 303.1	4 230.6	4 855.1	207.2	1 401.7	79 987.3										Total	94 289.3

p. m. amount of the 2000 UK correction: 4 132.6

2002	1. Agricultural	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (25%) retained as TOR collection costs	15% of 2001 amounts retained as TOR collection costs	VAT-based own resource	GNP-based own resource	UK correction	Total revenue	
BE	949.0	245.3	538.7	0.0	2 605.7	0.0	0.0	4 338.8	888.5	22.9	50.4	1 346.2	-354.9	-176.1	513.6	1 335.7	280.0	3 017.9	
DK	1 223.4	60.3	140.5	0.0	44.7	0.0	0.0	1 469.0	180.4	7.4	29.4	258.5	-73.8	-41.1	418.2	893.1	196.2	1 687.9	
DE	6 812.7	3 413.8	1 327.2	0.0	143.6	0.0	0.0	11 697.3	1 964.6	144.2	311.6	2 743.2	-799.7	-434.6	4 760.1	10 504.5	353.0	17 582.2	
EL	2 637.2	1 825.4	198.3	0.0	22.5	0.0	0.0	4 683.3	121.6	12.0	11.4	173.2	-49.2	-25.8	365.6	704.8	145.5	1 337.5	
ES	5 959.7	8 832.2	373.4	0.0	45.6	0.0	0.0	15 210.9	585.3	38.1	23.0	887.7	-237.2	-126.3	1 829.3	3 430.7	705.8	6 551.2	
FR	9 781.5	1 273.7	681.6	0.0	418.9	0.0	0.0	12 155.7	949.6	132.6	234.3	1 178.1	-386.2	-209.2	4 012.1	7 684.7	1 505.9	14 152.3	
IE	1 724.4	757.4	79.3	0.0	36.4	0.0	0.0	2 597.5	85.1	0.7	6.9	135.4	-35.8	-22.2	281.6	537.5	114.6	1 018.8	
IT	5 695.1	1 813.7	578.9	0.0	112.4	0.0	0.0	8 200.0	868.1	72.6	59.1	1 290.7	-355.6	-198.6	2 719.0	6 390.4	1 301.9	11 279.5	
LU	38.3	9.5	87.7	0.0	818.6	0.0	0.0	954.1	10.1	0.2	0.0	16.7	-4.2	-2.6	51.8	100.7	21.3	183.8	
NL	1 177.5	55.0	302.4	0.0	50.6	0.0	0.0	1 585.5	961.1	201.8	57.0	1 340.5	-399.5	-238.6	1 155.2	2 264.9	86.3	4 467.4	
AT	1 092.1	185.9	262.1	0.0	20.1	0.0	0.0	1 560.2	150.5	10.8	23.3	208.9	-60.7	-31.8	553.7	1 070.0	34.5	1 808.7	
PT	768.6	2 993.8	84.9	0.0	19.1	0.0	0.0	3 866.5	85.5	20.4	0.9	123.0	-36.1	-22.7	335.1	635.9	130.8	1 187.3	
FI	838.8	222.6	117.8	0.0	28.8	0.0	0.0	1 208.1	64.2	3.7	5.3	98.7	-26.9	-16.7	289.1	693.5	137.8	1 184.5	
SE	817.6	237.9	153.7	0.0	27.3	0.0	0.0	1 236.5	232.3	14.7	13.1	348.0	-94.2	-49.3	565.0	1 220.7	68.1	2 086.2	
UK	4 003.3	1 320.0	694.8	0.0	142.9	0.0	0.0	6 161.0	2 067.1	498.2	39.2	2 768.7	-811.4	-427.5	4 538.7	8 480.5	-4 933.5	10 152.8	
EU-15	43 519.5	23 246.4	5 621.3	0.0	4 537.3	0.0	0.0	76 924.4	9 214.0	1 180.2	864.8	12 917.5	-3 725.6	-2 023.0	22 388.2	45 947.6	148.2	77 698.0	
Non-EU	1.1	0.5	234.8	3 232.8	172.6	0.0	1 604.8	5 246.5										Surplus from previous year	15 002.5
Non-allocated	0.0	252.2	429.8	1 190.5	368.5	170.5	146.1	2 557.6										Surplus from EAGGF Guarantee	372.5
Earmarked	0.0	0.0	280.8	0.4	133.2	0.0	1.6	416.0										Other revenue	2 361.4
Total	43 520.6	23 499.1	6 566.7	4 423.7	5 211.6	170.5	1 752.4	85 144.5										Total	95 434.4

p. m. amount of the 2001 UK correction: 4 896.3

2003	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Re-serves	7. Pre-accession strategy	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (25%) retained as TOR collection costs	VAT-based own resource	GNI-based own resource	UK correction	JHA adjustment for Denmark	Total revenue	
BE	1 025.3	118.4	554.7	0.0	2 778.7	0.0	0.0	4 477.1	1 163.8	26.9	30.0	1 494.8	-387.9	562.7	1 464.5	295.0	0.1	3 486.1	
DK	1 223.8	105.5	115.1	0.0	45.3	0.0	0.0	1 489.8	216.0	16.8	16.2	255.0	-72.0	380.7	988.5	192.5	-1.9	1 775.8	
DE	5 876.9	3 788.1	780.1	0.0	149.8	0.0	0.0	10 594.9	2 287.7	194.5	175.3	2 680.5	-762.6	4 773.9	11 706.1	434.9	0.5	19 203.1	
EL	2 762.1	1 908.3	158.8	0.0	20.8	0.0	0.0	4 850.0	1 55.4	15.0	7.6	184.6	-51.8	3 87.5	829.7	161.1	0.0	1 533.7	
ES	6 485.4	9 036.5	307.2	0.0	45.9	0.0	0.0	15 875.1	753.3	39.2	18.0	947.2	-251.1	1 880.7	4 007.7	787.7	0.1	7 429.6	
FR	10 464.1	1 978.2	642.6	0.0	274.2	0.0	0.0	13 359.1	1 040.3	143.9	130.8	1 112.3	-346.8	3 684.2	8 787.1	1 642.2	0.3	15 154.1	
IE	1 965.2	603.9	81.6	0.0	39.5	0.0	0.0	2 690.2	104.5	0.8	4.6	133.9	-34.8	289.9	604.2	128.9	0.0	1 127.6	
IT	5 393.4	4 542.3	568.4	0.0	121.7	0.0	0.0	10 625.9	1 118.9	96.7	44.0	1 351.1	-373.0	2 369.7	6 945.3	1 324.6	0.3	11 758.8	
LU	44.3	6.4	97.1	0.0	948.0	0.0	0.0	1 095.8	12.5	0.3	0.0	16.4	-4.2	54.9	113.9	23.3	0.0	204.5	
NL	1 397.3	218.0	322.5	0.0	53.9	0.0	0.0	1 991.6	1 283.7	295.4	32.2	1 384.0	-427.9	1 110.2	2 439.3	86.3	0.1	4 919.6	
AT	1 128.1	299.9	1 290.0	0.0	20.3	0.0	0.0	1 577.3	1 668.8	8.8	13.3	200.3	-55.6	511.6	1 211.8	45.8	0.1	1 936.0	
PT	855.9	3 741.3	154.5	0.0	18.1	0.0	0.0	4 769.8	97.8	21.5	1.8	107.1	-32.6	334.2	717.0	143.8	0.0	1 293.0	
FI	876.1	327.6	116.0	0.0	28.3	0.0	0.0	1 348.0	76.2	3.3	3.5	94.8	-25.4	317.9	787.7	156.2	0.0	1 337.9	
SE	866.5	395.7	161.7	0.0	27.3	0.0	0.0	1 451.2	280.9	17.0	8.6	348.9	-93.6	594.9	1 582.7	42.7	0.1	2 501.3	
UK	4 013.8	1 392.1	629.6	0.0	139.1	0.0	0.0	6 174.5	2 099.5	469.0	25.1	2 305.1	-699.8	4 006.9	9 049.8	-5 184.9	0.3	9 971.5	
EU-15	44 378.1	28 462.3	4 818.8	0.0	4 711.0	0.0	0.0	82 370.2	10 857.2	1 349.1	510.9	12 616.2	-3 619.1	21 260.1	51 235.2	280.1	-0.1	83 632.5	
Non-EU	0.4	0.4	257.7	3 448.4	150.4	0.0	2 098.1	5 955.4										Surplus from previous year	7 413.5
Non-allocated	0.7	64.9	295.8	831.2	308.5	147.9	137.4	1 786.6										Surplus from EAGGF Guarantee	263.3
Earmarked	0.0	0.0	299.5	6.3	135.3	0.0	4.3	445.3										Other revenue	2 159.3
Total	44 379.2	28 527.6	5 671.8	4 285.8	5 305.2	147.9	2 239.8	90 557.5										Total	93 468.6

p. m. amount of the 2002 UK correction: 5 613.1

2004	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Re-serves	7. Pre-accession strategy	8. Compensation	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (25%) retained as TOR collection costs	VAT-based own resource	GNI-based own resource	UK correction	JHA adjustment for Denmark	Total revenue	
BE	1 083.6	351.4	729.4	0.0	2 999.2	0.0	0.0	0.0	5 163.6	1 278.9	25.3	39.1	1 640.8	-426.3	338.5	1 975.4	256.2	0.0	3 848.9	
CZ	90.8	161.7	26.9	0.0	13.1	0.0	191.0	332.3	815.7	60.4	3.0	0.0	77.5	-20.1	80.1	373.0	51.6	0.0	565.2	
DK	1 221.6	183.4	138.4	0.0	47.6	0.0	0.0	0.0	1 591.0	257.5	36.9	21.3	285.1	-85.8	210.5	1 312.0	160.8	-0.7	1 940.1	
DE	6 064.7	4 636.7	885.6	0.0	158.4	0.0	0.0	0.0	11 745.5	2 406.5	270.8	153.9	2 784.0	-802.2	2 633.9	14 837.9	351.3	0.2	20 229.8	
EE	15.6	37.5	34.5	0.0	6.3	0.0	90.6	17.5	202.0	7.1	0.5	0.0	9.0	-2.4	7.7	35.7	4.9	0.0	55.4	
EL	2 779.8	2 843.1	164.6	0.0	20.7	0.0	0.0	0.0	5 808.1	196.5	17.1	3.4	241.5	-65.5	247.9	1 148.4	149.5	0.0	1 742.3	
ES	6 345.4	9 627.0	335.6	0.0	48.6	0.0	0.0	0.0	16 356.7	954.7	89.1	20.3	1 163.6	-318.2	1 201.7	5 511.0	716.2	0.1	8 383.6	
FR	9 429.4	2 402.5	750.7	0.0	362.3	0.0	0.0	0.0	12 944.9	1 134.9	137.9	171.3	1 204.0	-378.3	2 233.3	11 149.8	1 495.3	0.1	16 013.5	
IE	1 845.8	839.1	87.9	0.0	42.0	0.0	0.0	0.0	2 814.8	128.4	0.9	5.6	164.7	-42.8	181.7	833.7	106.7	0.0	1 250.5	
IT	5 040.4	4 518.6	680.2	0.0	127.8	0.0	0.0	0.0	10 367.0	1 236.6	138.1	12.4	1 498.2	-412.2	2 072.5	9 257.4	1 219.5	0.1	13 786.1	
CY	7.5	5.3	11.1	12.4	4.1	0.0	0.0	107.0	147.5	19.0	2.2	0.0	23.1	-6.3	12.1	56.2	7.8	0.0	95.0	
LV	32.8	64.9	37.1	0.0	6.7	0.0	103.9	21.6	267.0	7.8	0.4	0.0	10.0	-2.6	8.5	45.0	6.2	0.0	67.5	
LT	49.5	94.4	114.1	0.0	8.1	0.0	183.0	38.5	487.6	14.4	1.5	0.0	17.7	-4.8	15.3	78.8	10.9	0.0	119.3	
LU	38.9	29.0	68.2	0.0	995.8	0.0	0.0	0.0	1 132.0	12.6	0.3	0.0	16.5	-4.2	36.6	162.0	20.0	0.0	231.3	
HU	60.7	203.1	92.2	0.0	12.7	0.0	172.7	172.0	713.4	54.3	3.7	0.0	68.7	-18.1	76.6	356.7	49.4	0.0	537.1	
MT	2.7	6.4	4.3	4.6	4.4	0.0	1.0	55.4	78.7	5.1	1.4	0.0	5.4	-1.7	4.4	20.7	2.9	0.0	33.1	
NL	1 332.9	355.3	366.0	0.0	61.6	0.0	0.0	0.0	2 115.8	1 377.0	398.4	42.0	1 395.7	-459.0	666.2	3 178.5	47.1	0.0	5 268.8	
AT	1 144.8	314.9	140.6	0.0	20.2	0.0	0.0	0.0	1 620.5	176.0	9.4	17.2	208.1	-58.7	248.3	1 596.9	25.4	0.0	2 046.6	
PL	297.4	843.5	176.6	0.0	23.2	0.0	889.3	490.3	2 720.3	112.8	24.5	0.0	125.9	-37.6	190.0	884.9	123.1	0.0	1 310.7	
PT	828.0	3 471.7	96.4	0.0	18.4	0.0	0.0	0.0	4 414.4	121.7	46.6	2.1	113.5	-40.6	188.9	902.0	119.7	0.0	1 332.3	
SI	49.4	24.4	57.9	0.0	6.1	0.0	39.1	105.1	282.0	12.3	0.1	0.0	16.3	-4.1	25.1	116.9	16.1	0.0	170.4	
SK	41.1	116.1	34.2	0.0	8.3	0.0	118.3	70.0	388.1	19.1	0.7	0.0	24.8	-6.4	29.2	150.4	20.8	0.0	219.6	
FI	870.4	361.9	115.1	0.0	27.3	0.0	0.0	0.0	1 374.8	94.6	7.0	4.1	115.1	-31.5	203.8	1 012.1	132.8	0.0	1 443.3	
SE	849.8	408.6	167.1	0.0	25.3	0.0	0.0	0.0	1 450.8	315.2	20.5	10.4	389.4	-105.1	375.7	1 959.7	30.0	0.0	2 680.6	
UK	4 056.0	2 209.4	724.4	0.0	140.3	0.0	0.0	0.0	7 130.2	2 303.6	514.6	32.4	2 524.4	-767.9	2 623.9	12 027.0	-5 272.1	0.1	11 682.5	
EU-25	43 579.2	34 110.1	6 039.2	17.0	5 188.4	0.0	1 788.9	1 409.5	92 132.3	12 307.1	1 751.2	535.5	14 122.8	-4 102.4	13 912.2	68 982.0	-148.0	-0.0	95 053.3	
Non-EU	0.3	0.0	196.8	3 606.5	128.8	0.0	1 023.6	0.0	4 956.0										Surplus from previous year	5 469.8
Non-allocated	0.0	88.2	655.2	912.3	411.9	181.9	172.1	0.0	2 421.5										Surplus from EAGGF Guarantee	223.2
Earmarked	0.0	0.0	364.1	70.0	127.3	0.0	68.4	0.0	629.7										Other revenue	2 765.7
Total	43 579.4	34 198.3	7 255.2	4 605.8	5 856.4	181.9	3 052.9	1 409.5	100 139.4									Total	103 511.9	

p. m. amount of the 2003 UK correction: 5 285.1

2005	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	8. Compensation	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (25 %) retained as TOR collection costs	VAT-based own resource	GNI-based own resource	UK correction	JHA adjustment for Denmark	Total revenue	
BE	1 047.7	373.4	741.9	0.0	3 412.9	0.0	0.0	0.0	5 575.9	1 373.2	16.3	57.0	1 757.6	-457.7	422.8	2 000.1	227.6	0.0	4 023.8	
CZ	428.5	151.6	48.6	0.0	14.6	0.0	131.6	300.0	1 074.9	146.1	8.3	11.6	174.9	-48.7	150.6	614.6	78.8	0.0	990.2	
DK	1 228.3	122.7	150.9	0.0	50.4	0.0	0.0	0.0	1 552.4	298.2	47.8	32.4	317.4	-99.4	253.1	1 290.0	148.5	-0.7	1 989.0	
DE	6 522.3	4 597.2	1 016.0	0.0	148.7	0.0	0.0	0.0	12 284.1	2 724.4	296.5	272.1	3 064.0	-908.1	2 888.3	14 153.6	369.9	0.2	20 136.3	
EE	76.5	72.0	41.9	0.0	7.0	0.0	48.1	3.2	248.7	16.0	1.0	0.0	20.3	-5.3	14.9	61.2	7.6	0.0	99.7	
EL	2 755.7	2 652.0	167.2	0.0	21.4	0.0	0.0	0.0	5 596.3	199.6	12.4	4.1	249.7	-66.5	286.1	1 173.6	142.2	0.0	1 801.6	
ES	6 432.1	7 973.7	368.2	0.0	49.7	0.0	0.0	0.0	14 823.6	1 097.8	86.0	27.0	1 350.8	-365.9	1 616.6	6 075.3	685.1	0.1	9 474.9	
FR	10 011.5	2 541.2	782.7	0.0	285.1	0.0	0.0	0.0	13 620.5	1 337.3	139.7	260.0	1 383.3	-445.8	2 655.5	11 431.3	1 429.9	0.1	16 854.1	
IE	1 821.5	531.4	100.9	0.0	39.7	0.0	0.0	0.0	2 493.6	182.2	0.7	7.9	234.4	-60.7	229.7	923.5	107.0	0.0	1 442.5	
IT	5 528.1	4 325.3	704.6	0.0	138.3	0.0	0.0	0.0	10 696.3	1 341.9	134.5	17.4	1 637.3	-447.3	2 003.8	9 092.9	1 108.0	0.1	13 546.7	
CY	44.5	8.9	13.4	5.3	5.0	0.0	0.0	138.3	215.3	35.2	6.8	0.0	40.2	-11.7	20.5	83.4	10.9	0.0	150.0	
LV	118.4	107.3	45.6	0.0	6.8	0.0	103.1	3.8	385.0	20.4	1.7	1.1	24.3	-6.8	17.1	82.3	10.0	0.0	129.8	
LT	265.6	158.2	145.5	0.0	8.5	0.0	80.8	7.0	665.6	34.1	2.9	1.7	40.9	-11.4	29.8	126.9	16.2	0.0	207.0	
LU	45.4	11.1	77.5	0.0	971.7	0.0	0.0	0.0	1 105.8	15.8	0.5	0.0	20.6	-5.3	37.7	153.6	19.9	0.0	227.0	
HU	651.5	338.1	102.0	0.0	14.4	0.0	219.9	31.1	1 357.0	113.3	6.1	8.2	136.8	-37.8	108.5	540.8	70.6	0.0	833.2	
MT	9.0	5.4	8.0	4.4	4.7	0.0	0.0	103.2	134.7	11.9	2.2	0.0	13.6	-4.0	6.8	27.7	3.7	0.0	50.1	
NL	1 268.3	411.6	348.2	0.0	65.5	0.0	0.0	0.0	2 093.5	1 484.3	337.1	63.3	1 578.8	-494.8	758.0	3 649.7	55.1	0.0	5 947.1	
AT	1 237.3	337.7	191.0	0.0	20.2	0.0	0.0	0.0	1 786.2	188.5	6.0	25.8	219.5	-62.8	326.3	1 588.9	40.3	0.0	2 144.0	
PL	1 542.1	787.0	210.6	0.0	27.8	0.0	849.7	612.0	4 029.2	272.0	51.1	57.9	253.7	-90.7	366.1	1 495.7	193.4	0.0	2 327.2	
PT	896.5	2 873.3	91.4	0.0	19.5	0.0	0.0	0.0	3 880.6	108.0	25.9	3.1	115.1	-36.0	283.7	1 025.3	110.0	0.0	1 527.0	
SI	102.6	53.5	65.9	0.0	6.8	0.0	43.6	93.8	366.1	28.1	0.1	0.6	36.8	-9.4	43.9	179.5	23.2	0.0	274.7	
SK	220.6	157.3	50.3	0.0	9.4	0.0	159.3	12.6	609.5	44.1	1.8	9.8	47.2	-14.7	45.3	238.8	30.8	0.0	359.0	
FI	904.1	290.9	133.6	0.0	22.0	0.0	0.0	0.0	1 350.7	112.7	8.6	5.9	135.8	-37.6	214.1	1 011.4	126.7	0.0	1 464.9	
SE	956.9	369.9	213.7	0.0	22.1	0.0	0.0	0.0	1 562.6	351.0	22.7	14.2	431.2	-117.0	338.2	1 925.1	39.9	0.0	2 654.3	
UK	4 347.2	3 442.0	747.7	0.0	133.4	0.0	0.0	0.0	8 670.4	2 526.8	584.4	45.8	2 738.9	-842.3	2 900.6	11 915.3	-5 185.8	0.1	12 157.1	
EU-25	48 462.0	32 692.6	6 567.3	9.7	5 505.4	0.0	1 636.1	1 305.0	96 178.1	14 063.1	1 801.0	926.8	16 023.0	-4 687.7	16 018.0	70 860.6	-130.7	0.0	100 811.1	
Non-EU	0.3	2.2	315.0	4 036.3	137.8	0.0	1 139.5	0.0	5 631.0										Surplus from previous year	2 736.7
Non-allocated	3.5	60.6	638.5	831.9	413.2	140.1	120.7	0.0	2 208.5										Surplus from EAGGF Guarantee	0.0
Earmarked	0.0	7.8	451.3	135.1	135.0	0.0	88.4	0.0	817.6										Surplus external aid guarantee fund	526.0
																			Other revenue	3 016.9
Total	48 465.8	32 763.2	7 972.1	5 013.1	6 191.4	140.1	2 984.6	1 305.0	104 835.2										Total	107 090.6

p. m. amount of UK correction 2004 (prov.): 5 425.3

2006	1. Agriculture	2. Structural actions	3. Internal policies	4. External actions	5. Administration	6. Reserves	7. Pre-accession strategy	8. Compensation	Total expenditure	Traditional own resources (TOR)	Agricultural duties	Sugar levies	Customs duties	Amounts (25 %) retained as TOR collection costs	VAT-based own resource	GNI-based own resource	UK correction	JHA adjustment for DK, IE & UK	Total revenue	
BE	956.1	310.4	784.4	0.0	3 574.2	0.0	0.0	0.0	5 625.1	1 520.9	19.3	12.4	1 996.2	-507.0	453.4	1 932.6	249.2	0.0	4 156.1	
CZ	498.3	463.6	55.9	0.0	15.2	0.0	95.2	201.9	1 330.0	149.0	7.0	3.7	187.9	-49.7	173.7	632.5	80.1	0.0	1 035.3	
DK	1 164.8	124.9	163.8	0.0	48.3	0.0	0.0	0.0	1 501.9	323.3	42.9	5.8	382.4	-107.8	301.6	1 399.5	168.7	-0.2	2 193.0	
DE	6 566.9	4 388.3	1 130.6	0.0	156.6	0.0	0.0	0.0	12 242.4	2 927.9	232.2	48.0	3 623.6	-976.0	3 296.4	13 896.2	380.5	0.3	20 501.2	
EE	75.6	142.5	50.5	0.0	7.3	0.0	20.8	3.3	300.0	19.3	0.9	0.0	24.8	-6.4	21.5	80.3	9.2	0.0	130.3	
EL	3 071.2	3 590.5	148.0	0.0	24.0	0.0	0.0	0.0	6 833.7	204.4	11.5	3.1	258.0	-68.1	317.9	1 162.8	149.0	0.0	1 834.1	
ES	6 681.4	5 767.0	375.3	0.0	59.4	0.0	0.0	0.0	12 883.0	1 197.9	61.6	7.9	1 527.7	-399.3	1 668.7	6 127.7	805.3	0.1	9 799.7	
FR	10 091.7	2 235.4	745.5	0.0	423.6	0.0	0.0	0.0	13 496.2	1 282.6	132.1	47.0	1 531.1	-427.5	2 906.8	11 026.2	1 420.1	0.2	16 635.9	
IE	1 736.4	475.5	209.4	0.0	40.5	0.0	0.0	0.0	2 461.8	202.3	0.8	1.9	267.0	-67.4	245.1	914.1	120.7	-0.1	1 482.0	
IT	5 486.0	4 531.0	753.5	0.0	151.8	0.0	0.0	0.0	10 922.3	1 573.3	182.0	18.3	1 897.4	-524.4	1 679.8	9 247.2	1 006.3	0.2	13 506.8	
CY	51.4	14.7	22.3	3.9	10.7	0.0	2.4	134.1	239.6	32.6	4.5	0.0	39.0	-10.9	23.6	86.5	10.7	0.0	153.3	
LV	136.6	140.6	61.5	0.0	8.1	0.0	51.9	3.9	402.6	22.5	1.3	0.4	28.2	-7.5	25.3	95.7	11.6	0.0	155.1	
LT	308.8	191.8	227.5	0.0	9.3	0.0	55.2	7.2	799.8	38.0	2.7	0.6	47.4	-12.7	29.3	145.1	21.4	0.0	233.8	
LU	46.3	20.8	110.5	0.0	1 017.2	0.0	0.0	0.0	1 194.8	18.9	0.8	0.0	24.5	-6.3	36.9	142.5	18.9	0.0	217.2	
HU	840.9	691.2	128.1	0.0	16.4	0.0	133.5	31.9	1 842.2	104.2	5.1	3.1	130.8	-34.7	115.7	501.3	61.3	0.0	782.5	
MT	9.4	16.3	10.4	3.3	14.8	0.0	0.0	102.9	157.0	10.8	1.5	0.0	13.0	-3.6	7.7	28.3	3.4	0.0	50.2	
NL	1 220.1	463.9	429.4	0.0	77.0	0.0	0.0	0.0	2 190.4	1 644.4	313.1	11.8	1 867.6	-548.1	887.1	3 497.1	102.8	0.1	6 131.5	
AT	1 274.9	304.5	229.1	0.0	21.7	0.0	0.0	0.0	1 830.1	195.3	4.6	4.9	250.9	-65.1	385.4	1 557.1	71.4	0.0	2 209.2	
PL	2 141.6	1 950.8	275.0	0.0	29.8	0.0	394.0	514.3	5 305.6	272.0	49.1	13.8	299.8	-90.7	414.9	1 563.4	196.2	0.0	2 446.6	
PT	951.3	2 533.9	127.2	0.0	22.3	0.0	0.0	0.0	3 634.8	117.8	29.3	0.7	127.0	-39.3	226.4	909.4	124.8	0.0	1 378.4	
SI	159.9	91.0	78.5	0.0	7.8	0.0	7.9	61.0	406.0	35.3	0.3	0.5	46.2	-11.8	47.8	174.6	21.4	0.0	279.1	
SK	277.5	268.0	60.5	0.0	10.0	0.0	67.3	13.0	696.2	55.0	1.5	2.1	69.8	-18.3	58.6	254.8	33.1	0.0	401.6	
FI	818.2	316.7	121.9	0.0	23.6	0.0	0.0	0.0	1 280.4	130.3	7.8	1.4	164.5	-43.4	246.8	1 071.2	111.7	0.0	1 559.9	
SE	924.6	308.3	317.9	0.0	22.7	0.0	0.0	0.0	1 573.4	399.9	20.8	3.6	508.9	-133.3	456.9	1 812.7	28.1	0.0	2 697.7	
UK	4 307.8	3 021.4	829.3	0.0	135.6	0.0	0.0	0.0	8 294.2	2 550.5	589.9	11.2	2 799.6	-850.2	3 178.8	11 873.5	-5 221.4	-0.8	12 380.6	
EU-25	49 797.7	32 363.0	7 445.8	7.2	5 928.0	0.0	828.1	1 073.5	97 443.4	15 028.3	1 722.4	202.1	18 113.1	-5 009.4	17 206.2	70 132.1	-15.3	-0.0	102 351.2	
Non-EU	0.9	1.6	371.3	4 217.3	137.7	0.0	1 351.8	0.0	6 080.6										Surplus from previous year	2 410.1
Non-allocated	0.1	15.8	719.3	819.9	505.6	127.6	63.0	0.0	2 251.3										Surplus from EAGGF Guarantee	0.0
Earmarked	0.0	18.9	477.3	141.8	128.5	0.0	33.8	0.0	800.2										Surplus external aid guarantee fund	92.7
																			Other revenue	3 569.0
Total	49 798.8	32 399.3	9 013.7	5 186.2	6 699.7	127.6	2 276.7	1 073.5	106 575.5										Total	108 423.0

p. m. amount of UK correction 2005 (prov.): 4 838.9

Operating budgetary balances — Methodology and calculation

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

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

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

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

For the sake of clarity, a numerical example, presenting the calculation of the 2006 operating budgetary balance of Belgium, is included hereafter.

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

Numerical example

For Belgium, the method detailed above can be illustrated as follows using the data for the year 2006.

Operating expenditure (i.e. excluding administration) amounts to EUR 2 050.9 million (= 5 625.1 – 3 574.2) for Belgium and to EUR 91 515.4 million (= 97 443.4 – 5 928.0) for the EU as a whole.

'National contribution' (i.e. excluding TOR) amounts to EUR 2 635.2 million (= 4 156.1 – 1 520.9) for Belgium and EUR 87 322.9 million (= 102 351.2 – 15 028.3) for the EU as a whole.

Belgium's share in EU 'national contribution' is thus 3.0 % (= 2 635.2 / 87 322.9).

Belgium's adjusted 'national contribution' is thus: 3.0 % x EUR 91 515.4 million = EUR 2 761.7 million

The 'operating budgetary balance' is established as follows:

$$\text{EUR 2 050.9 million} - \text{EUR 2 761.7 million} = \\ - \text{EUR 710.9 million.}$$

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

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

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

1997–2006 OPERATING BUDGETARY BALANCES

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

	1997		1998		1999		2000		2001		2002		2003		2004		2005		2006	
	million ECU	% GNI	million ECU	% GNI	million ECU	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI	million EUR	% GNI
BE	-416.6	-0.19 %	-412.3	-0.18 %	-333.3	-0.14 %	-323.2	-0.13 %	-745.2	-0.28 %	-517.7	-0.19 %	-779.7	-0.28 %	-536.1	-0.18 %	-607.5	-0.20 %	-710.9	-0.23 %
CZ	---	---	---	---	---	---	---	---	---	---	---	---	---	---	+272.2	+0.33 %	+178.0	+0.19 %	+385.9	+0.36 %
DK	+117.6	+0.08 %	+3.4	+0.00 %	+117.8	+0.07 %	+239.6	+0.14 %	-223.1	-0.13 %	-169.1	-0.09 %	-220.0	-0.12 %	-224.6	-0.11 %	-265.3	-0.13 %	-505.9	-0.23 %
DE	-10 677.2	-0.56 %	-8 065.4	-0.42 %	-8 539.2	-0.43 %	-8 232.4	-0.40 %	-6 971.5	-0.33 %	-4 954.0	-0.23 %	-7 605.4	-0.35 %	-7 140.4	-0.32 %	-6 064.3	-0.27 %	-6 331.2	-0.27 %
EE	---	---	---	---	---	---	---	---	---	---	---	---	---	---	+145.0	+1.63 %	+154.3	+1.47 %	+176.4	+1.40 %
IE	+2 809.8	+4.43 %	+2 378.0	+3.43 %	+1 976.0	+2.56 %	+1 719.5	+1.91 %	+1 198.3	+1.22 %	+1 574.1	+1.46 %	+1 559.0	+1.32 %	+1 593.8	+1.27 %	+1 136.6	+0.83 %	+1 080.1	+0.71 %
EL	+4 350.4	+3.95 %	+4 733.1	+4.23 %	+3 813.6	+3.19 %	+4 380.6	+3.45 %	+4 503.6	+3.41 %	+3 375.7	+2.37 %	+3 358.3	+2.18 %	+4 163.3	+2.49 %	+3 900.5	+2.19 %	+5 101.7	+2.68 %
ES	+5 734.8	+1.14 %	+7 129.1	+1.34 %	+7 364.4	+1.28 %	+5 263.6	+0.84 %	+7 661.2	+1.14 %	+8 859.4	+1.23 %	+8 704.9	+1.13 %	+8 502.3	+1.03 %	+6 017.8	+0.67 %	+3 808.8	+0.40 %
FR	-1 405.5	-0.11 %	-896.3	-0.07 %	-15.5	-0.00 %	-676.6	-0.05 %	-2 043.4	-0.13 %	-2 218.4	-0.14 %	-1 976.1	-0.12 %	-3 050.7	-0.18 %	-2 883.5	-0.17 %	-3 017.8	-0.17 %
IT	-320.0	-0.03 %	-1 437.2	-0.13 %	-800.2	-0.07 %	+1 231.2	+0.10 %	-2 030.9	-0.16 %	-2 917.1	-0.23 %	-849.8	-0.06 %	-2 946.9	-0.21 %	-2 199.0	-0.16 %	-1 735.9	-0.12 %
CY	---	---	---	---	---	---	---	---	---	---	---	---	---	---	+63.5	+0.52 %	+90.3	+0.69 %	+102.3	+0.73 %
LV	---	---	---	---	---	---	---	---	---	---	---	---	---	---	+197.7	+1.81 %	+263.9	+2.06 %	+255.5	+1.63 %
LT	---	---	---	---	---	---	---	---	---	---	---	---	---	---	+369.3	+2.08 %	+476.4	+2.35 %	+585.3	+2.52 %
LU	-55.8	-0.35 %	-77.0	-0.48 %	-85.8	-0.48 %	-54.6	-0.28 %	-140.0	-0.70 %	-48.1	-0.23 %	-57.2	-0.28 %	-93.6	-0.42 %	-86.8	-0.36 %	-30.2	-0.11 %
HU	---	---	---	---	---	---	---	---	---	---	---	---	---	---	+193.4	+0.25 %	+590.1	+0.71 %	+1 114.8	+1.35 %
MT	---	---	---	---	---	---	---	---	---	---	---	---	---	---	+45.0	+1.03 %	+90.0	+2.01 %	+100.9	+2.09 %
NL	-1 119.1	-0.32 %	-1 548.1	-0.43 %	-1 851.1	-0.47 %	-1 543.9	-0.36 %	-2 259.9	-0.50 %	-2 171.3	-0.46 %	-1 942.2	-0.40 %	-2 034.9	-0.40 %	-2 636.6	-0.52 %	-2 589.2	-0.47 %
AT	-798.0	-0.44 %	-633.8	-0.34 %	-635.0	-0.32 %	-435.5	-0.21 %	-542.4	-0.26 %	-212.6	-0.01 %	-330.9	-0.15 %	-365.1	-0.16 %	-277.9	-0.11 %	-302.2	-0.12 %
PL	---	---	---	---	---	---	---	---	---	---	---	---	---	---	+1 438.3	+0.74 %	+1 853.2	+0.79 %	+2 996.8	+1.16 %
PT	+2 708.5	+2.77 %	+3 016.7	+2.89 %	+2 855.0	+2.54 %	+2 128.2	+1.78 %	+1 773.8	+1.42 %	+2 682.7	+2.04 %	+3 476.3	+2.55 %	+3 124.0	+2.21 %	+2 378.0	+1.64 %	+2 291.3	+1.54 %
SI	---	---	---	---	---	---	---	---	---	---	---	---	---	---	+109.7	+0.42 %	+101.5	+0.37 %	+142.7	+0.49 %
SK	---	---	---	---	---	---	---	---	---	---	---	---	---	---	+169.2	+0.50 %	+270.9	+0.73 %	+323.1	+0.76 %
FI	+30.1	+0.03 %	-105.1	-0.09 %	-199.5	-0.16 %	+275.9	+0.21 %	-153.0	-0.11 %	-4.9	-0.00 %	-26.7	-0.02 %	-69.6	-0.05 %	-84.8	-0.05 %	-241.5	-0.14 %
SE	-1 116.7	-0.52 %	-784.6	-0.36 %	-903.6	-0.38 %	-1 058.7	-0.41 %	-982.9	-0.40 %	-750.4	-0.29 %	-945.6	-0.35 %	-1 059.8	-0.38 %	-866.9	-0.30 %	-857.4	-0.28 %
UK	+157.5	+0.01 %	-3 300.6	-0.26 %	-2 763.7	-0.20 %	-2 913.7	-0.19 %	+955.4	+0.06 %	-2 528.4	-0.15 %	-2 364.9	-0.14 %	-2 864.9	-0.16 %	-1 529.0	-0.08 %	-2 143.6	-0.11 %
EU	0.0		0.0		-0.0		0.0		0.0		0.0		0.0		0.0		-0.0		-0.0	

NB:

— 'Operating budgetary balances' are calculated, for a given Member State, as the difference between allocated operating expenditure (i.e. excluding administration) and own resources payments (excluding TOR). These payments are adjusted to sum up to total allocated operating expenditure (as for calculating the UK correction), so that operating budgetary balances add up to zero.

— Please refer to the numerical example for details on the above calculations. Series as a percentage of GNI are calculated on the basis of GNI data, as published by DG ECFIN in its spring 2007 economic forecasts.

⊞

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

Evaluation activities

In 2006, the Commission services completed 235 evaluation studies, 97 of which were prospective (almost all impact assessments and *ex ante* evaluations ⁽¹⁾), 39 were retrospective and 99 had both a backward and forward-looking scope with the objective to extract lessons from the past in order to take decisions for the future.

2006 evaluations by theme	Prospective	Retrospective ⁽¹⁾
Expenditure programmes	18 %	59 %
Regulatory measures	53 %	10 %
Strategic and thematic issues	16 %	15 %
Service provisions and policies internal to the Commission	9 %	12 %
Agencies	2 %	1 %
Pilot projects and preparatory acts	2 %	3 %

⁽¹⁾ Including those with both retrospective and prospective scopes.

The examination of the evaluation projects completed in 2006 allows a number of horizontal messages to be identified, in parallel with the application of these messages to particular interventions.

Firstly, practically all the evaluations explicitly confirm the relevance of the Community interventions concerned (i.e. the extent to which an intervention's objectives are pertinent to the needs, problems and issues to be addressed). The added value of the interventions is also frequently, and positively, mentioned although in a number of instances

improvements could have been or should be made in focusing more effort on ensuring the coherence of strategies between Community and national aid, and between donors and other partners. The evaluations completed in 2006 confirmed too the utility of the Community interventions — the extent to which the effects correspond with the needs, problems and issues to be addressed.

Secondly, most evaluations affirm the effectiveness of Community interventions in achieving objectives set. However the context in which effectiveness is judged should be borne in mind here: the overall objectives of some Community activities (e.g. legislation) are so far-reaching that it would not always be realistic to expect impacts to be immediately apparent or measurable too soon after implementation. As regards the sustainability of the interventions — the extent to which positive effects are likely to last after an intervention has terminated — the picture is more nuanced: good, where positive project results were incorporated into permanent administrative structures and procedures, less so where financial sustainability depends on Community assistance alone.

Thirdly, in terms of efficiency — the extent to which the desired effects are achieved at a reasonable cost — the findings and conclusions from 2006 paint a generally positive picture: on the basis of the information contained in those reports, the quality of delivery mechanisms for Community interventions designed to achieve those effects appears to be improving in several areas, but issues of administrative complexity have been quoted in a number of the evaluations. Factors that influence the efficiency ⁽²⁾ of the interventions include, inter alia, contextual factors not under the control of the Commission including disparities due to country or geographically-related factors; differences in the design of interventions or programme components; experience gained during implementation being exploited to improve delivery of an intervention.

⁽¹⁾ See Glossary, Annex 8, for a description of 'impact assessment' and 'ex ante evaluation'.

⁽²⁾ Further information on the evaluation of efficiency in Community policies can be found in the report 'Study on the use of cost-effectiveness analysis in EC evaluations' on the Evaluation website of the Budget DG.

Borrowing and lending activities

1. Borrowing

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

Borrowing transactions in 2006

For EC macro-financial assistance: EUR 19 million

For Euratom: EUR 51 million

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

2. Lending in third countries

2.1. Macro-financial assistance

As part of its external aid, the EU may help restore the macroeconomic equilibrium in a particular country, generally through loans (macro-financial⁽¹⁾ or balance-of-payments support). The Commission administers such support in accordance with the relevant Council decisions.

The Balkans region currently receives macro-financial assistance from the Community, which includes a large grant element.

• Grant disbursements

On 30 November 2006, the Council adopted a decision providing Kosovo with new macro-financial assistance, as proposed by the Commission, in the form of budget support (grants up to EUR 50 million). No disbursement was made in 2006.

In January 2006, the Council adopted a new MFA programme for Georgia under which the EU made available to

Georgia an amount of EUR 33.5 million in grants (of which EUR 11.5 million remains to be disbursed). The payment of the first and second tranche (EUR 11 million each) was made in August and December 2006. Like the grant disbursements under the now completed multiannual programmes for Armenia, Georgia and Tajikistan, this new programme is linked to anticipated repayments by Georgia of the country's debt to the EU.

Under the multiannual programmes of macro-financial assistance decided in 1997 and 2000 for Armenia, Georgia and Tajikistan, the last grant disbursement to Tajikistan (EUR 7 million) was made in October 2006. The last disbursements to Armenia and Georgia were made earlier.

In addition, a EUR 13 million payment in favour of Albania was disbursed corresponding to the second and last instalment based on the Council decision of 29 April 2004.

• Loan disbursements

Assistance in the form of loans amounted to EUR 19 million in 2006; EUR 10 million to Bosnia and Herzegovina and EUR 9 million to Albania.

2.2. Euratom loans

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

In 2006, one last tranche of EUR 17.5 million was disbursed for a project in Bulgaria for which a EUR 212.5 million Euratom loan was approved in 2000; another last tranche of EUR 33.5 million was disbursed for a project in Romania for which a EUR 223.5 million Euratom loan was approved in 2004.

2.3. EIB loans

The EIB traditionally undertakes operations outside the EU in support of EU external policies based on Council decisions which grant a Community guarantee to the EIB

⁽¹⁾ For more information on macro-financial assistance, see Glossary, Annex 8.

against losses for projects carried out in certain third countries. The Community guarantee covers outstanding EIB loans under successive Council mandates.

Three Council decisions were in force on 31 December 2006:

Council Decision 2000/24/EC (general mandate), as amended, foresees an overall ceiling of EUR 19 460 million, with 65 % coverage by the Community budget, with the following regional ceilings:

- south-eastern neighbours: EUR 9 185 million;
- Mediterranean countries: EUR 6 520 million;
- Latin America and Asia: EUR 2 480 million;
- Republic of South Africa: EUR 825 million;
- Turkey (customs union): EUR 450 million.

The decision calls on the EIB to pursue increased risk-sharing by seeking other sources of (commercial) guarantee from its financial intermediaries where possible and sets a target rate of 30 % of the ceiling. In these cases, the Community guarantee only covers defined types of political risk, the remaining risk being covered by the EIB.

Council Decision 2005/48/EC of 22 December 2004 grants a 100 % guarantee of a maximum amount of EUR 500 million to the EIB for losses on loans for certain projects in Russia, Ukraine, Moldova and Belarus.

The expiry date of these guarantee mandates is 31 January 2007, with an automatic extension by six months if the loan ceilings have not been reached.

During the seventh year of the general mandate, the EIB signed loan agreements for a total of EUR 2 922 million. The total amount of loans made available minus cancellations in the current mandate is EUR 18 708 million, corresponding to 96 % of the ceiling.

EU-GUARANTEED CURRENT MANDATES ON 31 DECEMBER 2006:

(million EUR)

Mandate	Lending ceiling	Loans made available minus cancellations
South-eastern neighbours	9 185	8 838
MED	6 520	6 531
ALA	2 480	2 150
RSA	825	764
Turkey SAP	450	425
Guaranteed at 65 %	19 460	18 708
Russia, Ukraine, Moldova and Belarus	500	0
Guaranteed at 100 %	500	0

Council Decision 2006/1016/EC grants a Community guarantee to the EIB against losses under loans and loan guarantees for projects outside the Community. This new external EIB mandate will cover the period beginning on 1 February 2007 and ending on 31 December 2013. The guarantee will cover a maximum ceiling of EUR 27 800 million at 65 %.

Glossary

A

Accounting is the act of recording and reporting financial transactions, including the origination of the transaction, its recognition, processing, and summarisation in the financial statements.

Accounting officer: each EU institution appoints an accounting officer responsible for proper implementation of payments, collection of revenue and recovery of amounts established as being receivable; preparing and presenting the accounts; keeping the accounts; laying down the accounting rules and methods and the chart of accounts; laying down and validating the accounting systems and where appropriate validating systems laid down by the authorising officer to supply or justify accounting information; treasury management. As a general rule, the accounting officer is alone empowered to manage monies and other assets. He or she shall be responsible for their safe-keeping. (after Financial Regulation Article 61 OJ L 248, 16.9.2002).

Accounting principles: the annual accounts are prepared under the following principles: going concern basis; prudence; consistent accounting methods; comparability of information; materiality; no-netting between assets and liabilities; reality over appearance (substance over form); accrual based accounting.

See also: comparability of information principle, consistent accounting methods principle, going-concern principle, materiality, materiality principle, no-netting principle, prudence principle, reality over appearance principle.

Accrual accounting recognises revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This is contrasted with cash basis accounting that recognises transactions and other events only when cash is received or paid.

Accuracy (budgetary principle) basically means that the EU will not spend more than is necessary. According to this principle, an appropriation may not be entered in the budget if it is not for an item of expenditure considered necessary.

Agencies: EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.

- **executive agencies** are created by a Commission decision to implement all or part of a Community programme directly from the EC budget,
- **traditional agencies** have been created by the Council or the Council and the European Parliament. They receive a grant from the EC budget to perform specific budget implementation tasks,
- **national agencies** receive a grant from the EC budget to perform specific budget implementation tasks.

Allocated expenditure: EU expenditure that is possible to allocate to Member States. Non-allocated expenditure concerns notably expenditure paid to beneficiaries in third countries. Allocation of expenditure by country is necessary in order to calculate budgetary balances.

Annuality is the budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.

Appropriations: budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ (differentiated appropriations) because multiannual programmes and projects are usually committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Thus, if the EU budget increases, due for example to enlargement, commitments will increase before payments do. Not all projects and programmes are concluded, and appropriations for payments are therefore lower than for commitments. Non-differentiated appropriations apply for administrative expenditure, for agricultural market support and direct payments.

Assets and liabilities: assets are resources controlled by an entity as a result of past events and from which future economic benefits or service potential is expected to flow to the entity. Liabilities are present obligations of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits or service potential.

B

Budget: annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.

- **Amending budget:** an instrument adopted during the budget year to amend aspects of the adopted budget of that year.

Budgetary authority: institutions with decisional powers on budgetary matters: the European Parliament and the Council of Ministers.

Budgetary discipline is the main objective of the multiannual financial framework. It is achieved through the setting of annual expenditure ceilings which must be respected by the budgetary authority when adopting the EU budget. In this manner, the evolution of EU spending is controlled over several years.

C

Cancellation of appropriations: appropriations cancelled may no longer be used in a given budget year.

Carryover of appropriations: this is an exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under very strict conditions, be exceptionally carried over for use during the following year.

Ceiling: limits of expenditure or revenue fixed by law or by agreement, such as in the own resources decision or in the multiannual financial framework. The latter defines an annual ceiling for each expenditure heading in commitment appropriations and an annual global ceiling for payment appropriations.

Comparability of information principle means that for each item the financial statements shall also show the amount for the previous year.

Compulsory expenditure: expenditure resulting directly from the Treaty or other instruments adopted on the basis of it. In practice, this means much agricultural and veterinary expenditure, funding of international agreements, staff pensions. Annex IV to the Interinstitutional Agreement of 6 May 1999 provides details of compulsory and non-compulsory expenditure. The Council has the last word in deciding compulsory expenditure and the Parliament on non-compulsory expenditure.

Consistent accounting methods principle means that the structure of the components of the financial statements and the accounting methods and valuation rules should be similar from one year to the next.

D

Double-entry bookkeeping: method of recording financial transactions in which each transaction is entered in two or more accounts and involves two-way, self-balancing posting. Total debits must equal total credits. The Commission's general accounts use double-entry bookkeeping.

E

EAGGF or European Agricultural Guidance and Guarantee Fund is the instrument that finances the European common agricultural policy.

ECSC: the European Coal and Steel Community existed between 1952 and 2002, established by the Treaty of the same name. Its activities were financed through a levy charged on the coal and steel industries. A protocol to the Nice Treaty and subsequent Council decisions attribute all assets and liabilities of the liquidated ECSC to the European Community from 24 July 2002 in the form of a Research Fund for Coal and Steel. The revenue from the assets is used exclusively for research in the sectors related to the coal and steel industries.

EDF: the European Development Fund is the main instrument for Community aid for development cooperation in the African, Caribbean and Pacific (ACP) States and the Overseas Countries and Territories (OCT). The EDF is governed by its own Financial Regulation and is managed outside the general budget. The EDF is funded from direct contributions from Member States. The rates of contributions differ from those of the general budget and are agreed in negotiations.

Equilibrium is the budgetary principle according to which budget revenue and payment appropriations must be in balance. A consequence thereof is the impossibility for the European Community to borrow money.

ERDF: the European Regional Development Fund is one of the Structural Funds.

ESF: the European Social Fund is one of the Structural Funds.

Evaluations aim to provide a reliable and objective assessment of how efficient and effective interventions have been or are expected to be (in the case of *ex-ante* evaluation). Commission services assess to what extent they have reached their policy objectives, and how they could improve their performance in the future.

F

FIFG: the Financial Instrument for Fisheries Guidance is the fisheries Structural Fund.

Financial Regulation: adopted by unanimity in Council after obtaining the opinion of the European Parliament and the Court of Auditors, this regulation lays down the rules for the establishment and implementation of the general budget of the European Communities.

Financial statement: presentation of financial data including balance sheets, revenue and cash flow statements, or any supporting statement that is intended to communicate an entity's financial position at a point in time and its results of operations for a period then ended.

G

Going-concern principle means that for the purposes of preparing the financial statements, the institutions and the bodies shall be deemed to be established for an indefinite duration. Where there are objective indications that an institution or a body is to cease its activities, the accounting officer shall present that information in the annex, indicating the reasons. The accounting officer shall apply the accounting rules with a view to determining the liquidation value of the institution or body concerned.

Grants are direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of a EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.

Gross domestic product (GDP) at market prices is the final result of the production activity of resident producer units in a country or region. It can be defined in three ways:

- (a) as the sum of gross value added of the various institutional sectors or industries plus taxes and less subsidies on products (which are not allocated to sectors and industries);
- (b) as the sum of final uses of goods and services by resident institutional units (actual final consumption and gross capital formation), plus exports and minus imports of goods and services;
- (c) as the sum of uses in the generation of income account of the total economy (compensation of employees, taxes on production and imports less subsidies, gross operating surplus and mixed income of the total economy).

Gross national income (GNI) at market prices represents total primary income receivable by resident institutional units: compensation of employees, taxes on production and imports less subsidies, property income (receivable less payable), operating surplus and mixed income.

Gross national income equals gross domestic product (GDP) (see above) minus primary income payable by resi-

dent units to non-resident units plus primary income receivable by resident units from the rest of the world.

GNI has widely replaced gross national product (GNP) as an indicator of income. In the area of the EU budget, this change took effect as from the year 2002. In order to maintain unchanged the cash value of the ceiling of EU revenue, referred to as the 'own resources ceiling', the ceiling had to be recalculated in percentage terms. It is now established at 1.24 % of GNI instead of the previous 1.27 % of EU GNP.

H

Headings in the financial framework or financial perspective are groups of EU activities in broad categories of expenditure.

I

Impact assessment is a tool to analyse the potential benefits and costs of different policy options to tackle a particular problem.

Implementing rules lay down detailed rules for the implementation of the Financial Regulation. They are set out in a Commission regulation adopted after consulting all institutions and cannot alter the Financial Regulation on which they depend.

International accounting standards: from 2005 onwards, the EC accounting rules in place are those prepared on the basis of the international public sector accounting standards, IPSAS, as promulgated by the International Federation of Accountants (IFAC). The IPSAS are themselves based on the international financial reporting standards (IFRS, formerly IAS) applicable to commercial companies, but have been adapted as necessary to accommodate the particularities of the public sector.

Interinstitutional Agreement (IIA) on budgetary discipline and sound financial management: the IIA is adopted by common agreement of the European Parliament, the Council and the Commission and contains the table of the financial framework, as well as the rules to implement it. As Treaty rules concerning the EU budget have not been modified since 1975, the IIA has allowed for the necessary changes and improvements of the cooperation between institutions on budgetary matters (OJ C 139, 14.6.2006).

L

Legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to

undertake certain actions, which imply spending, without there being a further legal act (see Annex V to the 6 May 1999 IIA).

M

Macro-financial assistance is a form of financial support to neighbouring regions, which is mobilised on a case-by-case basis with a view to helping the beneficiary countries in dealing with serious but generally short-term balance-of-payments or budget difficulties. It takes the form of medium/long-term loans or grants (or an appropriate combination thereof) and generally complements financing provided in the context of an International Monetary Fund reform programme.

Materiality: magnitude of an omission or misstatements of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would change or be influenced. The **materiality principle** means that all operations which are of significance for the information sought shall be taken into account in the financial statements. Materiality shall be assessed in particular by reference to the nature of the transaction or the amount.

N

No-netting principle means that receivables and debts, and charges and income may not be offset against each other, except where charges and income derive from the same transaction, from similar transactions or from hedging operations and provided that they are not individually material.

O

Operating balances: the difference between what a country receives from and pays into the EU budget. There are many possible methods of calculating budgetary balances. In its annual report on allocated expenditure, the Commission uses a method based on the same principles as the calculation of the correction of budgetary imbalances granted to the United Kingdom (the UK rebate). It is, however, important to point out that constructing estimates of budgetary balances is merely an accounting exercise of the purely financial costs and benefits that each Member State derives from the Union and it gives no indication of many of the other benefits gained from EU policies such as those relating to the internal market and economic integration, not to mention political stability and security.

Own resources: the revenue flowing automatically to the European Union budget, pursuant to the treaties and implementing legislation, without the need for any subsequent decision by national authorities.

P

Prudence principle means that assets and income shall not be overstated and liabilities and charges shall not be understated. However, the principle of prudence does not allow the creation of hidden reserves or undue provisions.

R

Reality over appearance principle means that accounting events recorded in the financial statements shall be presented by reference to their economic nature.

Recoveries: entitlements vis-à-vis the Community's debtors. Authorising officers establish third parties' debts towards the Community and instruct the accounting officer to recover money due. Actual recovery of amounts due to the Community may take different forms: voluntary payment by the debtor, offsetting of mutual debts, resort to a financial guarantee or enforcement action (either directly through a Community decision in accordance with Article 256 of the EC Treaty or following an enforcement title obtained before the competent jurisdiction).

Revenue: term used to describe income from all sources that finances the budget. Almost all revenue into the EU budget is in the form of own resources, of three kinds: traditional own resources' (duties that are charged on imports of products originating from a non-EU State); the resource based on value added tax (VAT); and the resource based on gross national income (GNI). The budget also receives other revenue, such as income from third countries for participating in EU programmes, the unused balance from the previous year, taxes paid by EU staff, competition fines, interest on late payments, and so on.

T

Treasury: the Commission has bank accounts with Member State treasuries, central banks and commercial banks and these make up the treasury.

U

Unit of account is the budgetary principle according to which the budget is drawn up and implemented in euro and the accounts are presented in euro.

Unity is the budgetary principle according to which all EU revenue and expenditure are forecast and authorised each year through the EU budget.

Universality (budgetary principle) means that total revenue must cover total payment appropriations and that all revenue and expenditure must be entered in full without any adjustment against each other.

V

VAT (value added tax) is an indirect tax, expressed as a percentage applied to the selling price of most goods and services. At each stage of the commercial chain, the seller charges VAT on sales but owes the administration this amount of tax minus the VAT paid on purchases made in the course of business. This process continues until the final consumer, who pays VAT on the whole value of what is purchased. VAT is broadly harmonised in the European Union but Member States may fix their own rates of tax, within parameters set at Community level, and also enjoy a limited option to tax or not to tax certain goods and services.

European Commission

EU budget 2006 — Financial Report

Luxembourg: Office for Official Publications of the European Communities

2007 — 71 pp. — 21 x 29.7 cm

ISBN 978-92-79-05376-4

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