EUROPEAN COMMISSION

DIRECTORATE-GENERAL BUDGET

Analysis of the budgetary implementation of the European Structural and Investment Funds in 2014

May 2015

NOTE: THE INFORMATION CONTAINED IN THIS COMMISSION STAFF WORKING PAPER (DG BUDGET) IS WITHOUT PREJUDICE TO THE CONTENT OF THE OFFICIAL COMMISSION REPORTS ON THE CLOSURE OF THE ACCOUNTS AND ON THE STRUCTURAL AND COHESION FUNDS. READERS SHOULD REFER IN PARTICULAR TO THE REVENUE AND EXPENDITURE ACCOUNT FOR THE OFFICIAL FIGURES ON THE 2014 BUDGET OUTTURN.

LIST OF ABBREVIATIONS

AB	Amending Budget
CA	Commitment appropriations
CB	Cross-border cooperation
CI	Community initiative
CEF	Connecting Europe Facility
CF	Cohesion Fund
CPR	Common Provisions Regulation
DAB	Draft Amending Budget
EAFRD	European Agricultural Fund for Rural Development
EAGF	European Agricultural Guarantee Fund
EAGGF-G	European Agricultural Guidance and Guarantee Fund, Guidance section
EC	European Commission
EMFF	European Maritime and Fisheries Fund
ENPI	European Neighbourhood and Partnership Instrument
ERDF	European Regional Development Fund
ESF	European Social Fund
ESIF	European Structural and Investment Funds
ETC	European Territorial Cooperation
EU-10	Cyprus, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia, Slovenia
EU-12	EU-10 plus Bulgaria and Romania
EU-15	Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain, Sweden, United Kingdom
EYT	End of the Year Transfer
FEAD	Fund for European Aid to the most Deprived
FIFG	Financial Instrument for Fisheries Guidance
H1B	Heading 1b of the Multiannual Financial Framework
IIA	Inter Institutional Agreement
IM & TA	Innovation measures and technical assistance
IPA	Instrument for Pre-Accession

LDR	Less Developed Region
MCS	Management and Control System
MDR	More Developed Region
MFF	Multiannual Financial Framework
MS	Member State
NSRF	National Strategic Reference Framework
OP	Operational programme
PAG	Partnership Agreement
PA	Payment appropriations
RAL	"Reste à Liquider" – Outstanding Commitments
RCE	Regional Competitiveness and Employment
SF	Structural Funds
TR	Transition Region
YEI	Youth Employment Initiative

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As mentioned in the last editions, the implementation report deals with all the funds of the 2007-2013 programming period assigned to Heading 1b "Cohesion policy" of the financial framework: ERDF and ESF and the Cohesion Fund. It will also continue to cover the EAGGF-G and the FIFG until the closure of the respective programmes, as they were classified as Structural Funds of the period 2000-2006.

As from this edition, the report will start covering implementation of the new 2014-2020 operational programmes for all the European Structural and Investment (ESI) Funds, namely ERDF, CF, ESF (including the YEI specific allocation), EAFRD and EMFF. It will also cover the FEAD which is part of sub-heading 1b but not an ESI Fund.

However, the report does not cover the European Agricultural Fund for Rural Development (EAFRD) and the European Fisheries Fund (EFF) of Heading 2 "Natural Resources" of the financial framework 2007-2013, which were no longer Structural Funds during that programming period. As the Cohesion Fund was not subject to the Structural Funds regulatory framework in pre-2007 programming periods, this report, as in previous years, does not cover the pre-2007 Cohesion Fund. Finally, this paper will stop reporting on the pre-2000 period as programmes are close to completion and the reduction of outstanding commitments will be mainly done via de-commitments at closure.

EXECUTIVE SUMMARY

Overall implementation

- The launching of the 2014-2020 operational programmes under the European Structural and Investment Fund (ESIF) and the Fund for European Aid to the most Deprived (FEAD) was a major achievement in 2014.
- More than 300 ESIF and FEAD operational programmes were adopted in 2014 or early in 2015 through carryover and more than EUR 2 billion was paid in initial pre-financing to ensure successful launching of the new generation of operational programmes.
- Unused 2014 allocations were transferred by revision of the Multiannual Financial Framework in early 2015 ensuring full utilisation of the 2014 ESIF allocations and subsequent adoption of the remaining programmes.
- For the 2007-2013 programmes the backlog of unpaid bills increased slightly to EUR 24.7 billion despite EUR 5 billion reinforcements through amending budget and transfers. However, the steep increase in the backlog since 2010 has come to an end in 2014 and the European Parliament, the Council and the Commission have agreed in May 2015 on a 'payment plan' with a clear strategy for phasing out the backlog by end 2016.

Implementation of the 2014-2020 programming period

- 2014 was the first year of the multiannual financial framework for the period 2014-2020. The main achievements for the European Structural and Investment Funds (ESIF) and the Fund for European Aid to the most Deprived (FEAD) relate to the adoption of the 2014-2020 operational programmes. Under sub-heading 1b (H1b) 294 (66%) operational programmes out of 443 were adopted including through carryover by 31 March 2015. Under heading 2 (H2), 32 (22%) Rural Development and European Maritime and Fisheries Fund operational programmes out of 145 were adopted including through carryover. All remaining programmes not adopted in 2014 are expected to be adopted by end-2015.

- To ensure full use of the 2014 ESIF allocations, a total amount of EUR 20.7 billion for H1b and H2 was transferred to subsequent years by a revision of the MFF Regulation in early 2015. This revision implies a transfer of unused 2014 ESIF allocations for H1b of EUR 11.2 billion to 2015 and for H2 of EUR 9.4 billion to 2015 and 2016. The reprogramming is more significant for H2 where 83% of the 2014 allocation is transferred to subsequent years, whereas the share of H1b is 24% with the lowest share for FEAD (0%), Youth Employment Initiative (5%) and ESF (15%).

- 2014 payments relate to the first instalment of the initial pre-financing for the operational programmes already adopted. For the 5 ESI Funds the initial pre-financing actually paid in 2014 amounts to EUR 1.7 billion and an additional EUR 0.4 billion for FEAD. For all other operational programmes, the 2014 initial pre-financing will be paid together with the 2015 instalment after the adoption of the programme. No interim payments were paid in 2014 and unused payment appropriations were transferred to reduce the backlog progression of the 2007-2013 operational programmes.

Implementation of the 2007-2013 programming period for sub-heading 1b

- In 2014, the initial budget of payment appropriations for the 2007-2013 period amounted to EUR 46.6 billion, an increase of 3% on the corresponding 2013 figure. Payment appropriations were reinforced by almost EUR 5 billion via amending budget No 3 (EUR 2.8 billion) and by internal transfers and the end-of-the-year transfer (EUR 2.1 billion) resulting in a final level of available appropriations of EUR 51.7 billion.
- Overall payment execution for the three 2007-13 Funds under H1b of EUR 51.8 billion reached 111% of the initially authorised 2014 budget of EUR 46.6 billion. Overall cumulative payments have reached 67.9% of the 2007-13 financial allocation and the level of 2007-13 outstanding commitments decreased significantly from EUR 133 billion to around EUR 81 billion.
- Initial payment forecasts by Member States overestimated actual payment requests by 11% in total but the forecast results vary widely between countries. Member States updated their forecasts in September 2014, lowering their estimation by around EUR 7 billion, to an amount even smaller than (but close to) the payment applications actually submitted during the year.
- Member States' submission of payment claims under H1b of EUR 21.5 billion during the month of December surpassed Commission's expectations of EUR 18-19 billion (based on Member States forecasts and previous error rates) and proved to be closer to Member States' September forecasts of EUR 23 billion. However, thanks to the reinforcement of the 2007-2013 programmes by payment appropriations initially foreseen for ESIF pre-financing, the backlog of unpaid bills remained within the Commission's forecast for the backlog of up to EUR 25 billion.
- Thanks to the reinforcements provided by amending budget No 3 and the appropriations made available from the 2014-20 budget lines (programmes not yet adopted), the backlog ended 2014 at EUR 24.7 billion which is an increase of EUR 1.3 billion from the previous year's level. Even though the backlog in 2014 increased by a slower pace than in the past years, the level reached is considered unsustainable. The phasing out of the unsustainable backlog by end-2016 has been addressed in the 'payment plan' agreed by the European Parliament, the Council and the Commission in May 2015.

Implementation of the 2000-2006 programming period

- 88% of the programmes, representing 74% of the total 2000-2006 financial allocation, had been closed by the end of 2014.
- Overall, cumulative implementation reached 99.1% for the EU-15 2000-2006 allocation and 99.5% for the EU-10 2004-2006 allocation.
- The 2000-2006 outstanding commitments decreased by 29% from EUR 2.6 billion to EUR 1.8 billion contributing to the overall reduction of the RAL. Payments (EUR 245 million) account for a reduction of 33% and closure de-commitments (EUR 0.5 billion) account for the remaining 67%.

1 FINANCIAL FRAMEWORK FOR 2014-2020: PROGRAMMING AND IMPLEMENTATION OF THE EUROPEAN STRUCTURAL AND INVESTMENT FUNDS

1.1 THE 2014-2020 ALLOCATION

The envelope for economic, social and territorial cohesion (heading 1b) of the new multiannual financial framework (MFF) for the period 2014-2020 was decided at the European Council on 2 December 2013 following the European Parliament's consent of 19 November 2013 where it was fixed at EUR 325.1 billion in 2011 prices. In line with the European Council conclusions of June 2013 additional allocations of EUR 200 million for Cyprus (part of more developed regions below) is partly added through a mobilisation of the Flexibility Instrument in 2014 and 2015. The MFF allocations in 2011 prices are converted into 2014 current prices with a fixed inflator of 2% per year as foreseen by Article 6(2) of the MFF regulation. Finally, adjustments between categories of regions are made following some Member States' requests for transfers up to 3% of the total appropriations. The current H1b breakdown of commitments of EUR 367.0 billion (current prices) is presented below:

Chart 1: Heading 1b 2014-2020 commitments relative share by type of region, Fund and objective

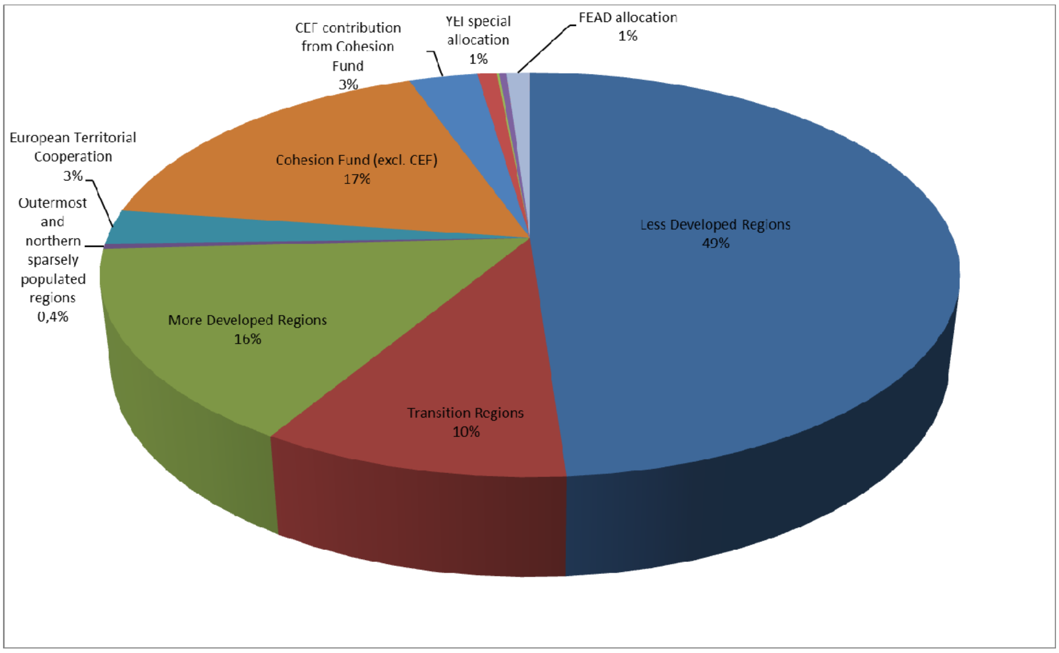
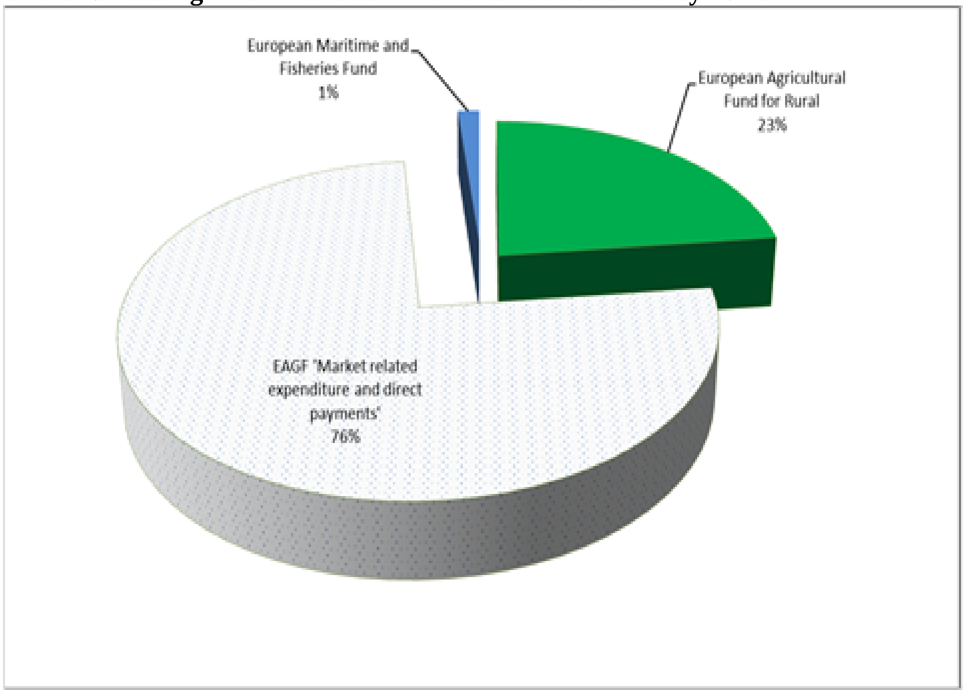


Table 1: Heading 1b 2014-2020 commitments by type of region, Fund and objective (EUR million)

	in million EUR
Policy funding for H1b	**Amount**
Less Developed Regions	179,349
Transition Regions	35,915
More Developed Regions	56,714
Outermost and northern sparsely populated regions	1,555
European Territorial Cooperation	10,108
Cohesion Fund (excl. CEF)	63,397
CEF contribution from Cohesion Fund	11,306
YEI special allocation	3,211
Urban innovative actions	372
SF+CF Technical Assistance	1,218
SF Technical Assistance transferred to EC from MS	12
CF Technical Assistance transferred to EC from MS	3
FEAD allocation	3,814
FEAD Technical Assistance	13
Margin	4
Total	**366,991**

The European Structural and Investment Funds (ESIF) also cover from 2014 onwards the European Agricultural Fund for Rural Development (EAFRD), the European Maritime and Fisheries Fund (EMFF), together with sub-heading 1b Funds. The chart below illustrates the various Funds and programmes and Heading 2 with the European Agricultural Guarantee Fund (EAGF) remaining the major component[1]:

Chart 2: Heading 2 2014-2020 commitments relative share by Fund



[1] Heading 2 also includes Environment and Climate Actions (0.7%) and other actions and programmes (0.1%) not presented above.

Table 2: Heading 2 2014-2020 commitments by Fund before transfers between pillars (EUR million)

BEFORE PILLAR TRANSFERS	
Heading H2 - current prices in million EUR	**Total**
European Agricultural Fund for Rural Development - original envelope - Annex I of Reg. (EU) No 1305/2013	95,577
EAGF 'Market related expenditure and direct payments' (before transfers to Rural Development)	312,735
European Maritime and Fisheries Fund	5,749
Total H2	**414,061**

1.2 ANNUAL BREAKDOWN AND ADJUSTMENTS TO THE 2014-2020 ENVELOPES

The original annual breakdown for sub-heading 1b of the MFF, before the possible transfer between categories of regions and the additional allocation of EUR 200 million for Cyprus partly added through the mobilisation of the Flexibility Instruments, is presented below:

Table 3: Heading 1b 2014-2020 original annual breakdown of commitments in current prices by type of region, Fund and objective (EUR million)

H1b original annual breakdown in current prices - million EUR	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**Total**
Less Developed Regions	23,210	24,203	25,166	26,049	26,946	27,857	28,742	**182,172**
Transition Regions	4,759	4,854	4,951	5,050	5,152	5,255	5,360	**35,381**
More Developed Regions	7,283	7,429	7,578	7,730	7,885	8,042	8,204	**54,150**
Outermost and northern sparsely populated regions	209	213	218	222	226	231	236	**1,555**
European Territorial Cooperation	506	738	1,054	1,916	1,954	1,993	2,033	**10,195**
Cohesion Fund (excl. CEF)	7,939	8,347	8,738	9,082	9,420	9,781	10,092	**63,400**
CEF contribution from Cohesion Fund	983	1,217	2,377	1,593	1,655	1,700	1,781	**11,306**
YEI special allocation	1,804	1,407	0	0	0	0	0	**3,211**
Urban innovative actions	50	51	52	53	54	55	56	**372**
SF+CF Technical Assistance	154	161	168	176	181	187	192	**1,218**
SF Technical Assistance transferred to EC from MS	0	0	0	0	0	0	0	**0**
CF Technical Assistance transferred to EC from MS	0	0	0	0	0	0	0	**0**
FEAD allocation	513	523	534	544	555	566	578	**3,814**
FEAD Technical Assistance	2	2	2	2	2	2	2	**13**
Margin	1	1	0	0	1	1	0	**4**
Total	**47,413**	**49,147**	**50,837**	**52,417**	**54,032**	**55,670**	**57,275**	**366,791**

With regards to heading 2, the original annual breakdowns presented below were established by:

- European Agricultural Fund for Rural Development: Annex I of Regulation (EU) No 1305/2013[2]
- European Maritime and Fisheries Fund: Annex I of C(2014) 3781 of 11.06.2014

[2] Regulation (EU) No 1305/2013 of the European Parliament and of the Council of 17 December 2013 on support for rural development by the European Agricultural Fund for Rural Development (EAFRD) and repealing Council Regulation (EC) No 1698/2005 (OJ L 347, 20.12.2013, p. 487).

Table 4: Heading 2 2014-2020 original annual breakdown of commitments in current prices by Fund (EUR million)

BEFORE PILLAR TRANSFERS								
Heading H2 - current prices in million EUR	2014	2015	2016	2017	2018	2019	2020	Total
European Agricultural Fund for Rural Development - original envelope - Annex I of Reg. (EU) No 1305/2013	13,652	13,653	13,653	13,654	13,654	13,655	13,656	95,577
EAGF 'Market related expenditure and direct payments' (before transfers to Rural Development)	44,130	44,368	44,628	44,863	44,889	44,916	44,941	312,735
European Maritime and Fisheries Fund	788	798	805	818	838	843	858	5,749
Total H2	**58,570**	**58,819**	**59,087**	**59,335**	**59,381**	**59,414**	**59,455**	**414,061**

The annual breakdown for EAFRD was modified to include net additional allocations transferred from pillar 1 (EAGF) following application of Article 7(2) and Article 14(1) of on the financing, management and monitoring of the common agricultural policy[3]. The revised annual breakdown is as follows:

Table 5: Heading 2 2014-2020 annual breakdown of commitments after transfers between pillars in current prices by Fund (EUR million)

AFTER PILLAR TRANSFERS								
Heading H2 - current prices in million EUR	2014	2015	2016	2017	2018	2019	2020	Total
European Agricultural Fund for Rural Development - after 2014 transfers from Pillar 1 (EAGF)	14,004	13,831	14,332	14,372	14,382	14,331	14,334	99,586
EAGF 'Market related expenditure and direct payments' (after transfers to Rural Development)	43,778	44,190	43,949	44,145	44,161	44,240	44,263	308,726
European Maritime and Fisheries Fund	788	798	805	818	838	843	858	5,749
Total H2	**58,570**	**58,819**	**59,087**	**59,335**	**59,381**	**59,414**	**59,455**	**414,061**

Lastly, the above annual breakdowns for H1b and H2 have been revised in order to transfer the commitment appropriations that could not be used in 2014 due to delays in programming, i.e. non-adoption before end of 2014 or adoption before end March 2015 through carryover of the corresponding operational programmes, to later years of the programming period as foreseen by Article 19 of Council Regulation No 1311/2013. The tables below provide an overview of the adjustments of the MFF[4] as adopted:

[3] Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy (OJ 347, 20.12.2013, p.549)
[4] Council Regulation (EU, Euratom) 2015/623 of 21 April 2015 amending Regulation (EU, Euratom) No 1311/2013 laying down the multiannual financial framework for the years 2014-2020 (OJ L 103, 22.4.2015, p. 1)

Table 6: Heading 1b 2014-2020 transfers of unused allocations from 2014 to subsequent years (EUR million)

Proposed transfers based on art.19 of the MFF in million EUR - current prices	2014	2015	2016	2017	2018	2019	2020	Total
Less Developed Regions	-5,970	5,970						0
Transition Regions	-1,566	1,566						0
More Developed Regions	-1,338	1,338						0
Outermost and northern sparsely populated regions	-65	65						0
European Territorial Cooperation	-353	310		43				0
Cohesion Fund (excl. CEF)	-1,827	1,827						0
CEF contribution from Cohesion Fund	0	0						0
YEI special allocation	-97	97						0
Total H1b	**-11,216**	**11,173**	**0**	**43**	**0**	**0**	**0**	**0**

Table 7: Heading 2 2014-2020 transfers of unused allocations from 2014 to subsequent years (EUR million)

Proposed transfers based on art.19 of the MFF in million EUR - current prices	2014	2015	2016	2017	2018	2019	2020	Total
European Agricultural Fund for Rural Development	-8,705	4,353	4,353					0
European Maritime and Fisheries Fund	-741	741						0
Total H2	**-9,446**	**5,093**	**4,353**	**0**	**0**	**0**	**0**	**0**

After these adjustments implying by the revision of the MFF and also transfer between categories of regions, the tables below present the current situation in Heading 1b and Heading 2:

Table 8: Heading 1b 2014-2020 annual allocations after MFF revision (EUR million)

Current H1b after article 19 reprogramming in current prices - million EUR	2014	2015	2016	2017	2018	2019	2020	Total
Less Developed Regions	16,877	29,805	24,767	25,647	26,528	27,423	28,302	**179,349**
Transition Regions	3,268	6,501	5,029	5,124	5,226	5,331	5,436	**35,915**
More Developed Regions	6,320	9,155	7,905	8,077	8,249	8,420	8,588	**56,714**
Outermost and northern sparsely populated regions	144	279	218	222	226	231	236	**1,555**
European Territorial Cooperation	152	1,048	1,049	1,940	1,934	1,973	2,012	**10,108**
Cohesion Fund (excl. CEF)	6,109	10,173	8,738	9,082	9,420	9,781	10,092	**63,397**
CEF contribution from Cohesion Fund	983	1,217	2,377	1,593	1,655	1,700	1,781	**11,306**
YEI special allocation	1,707	1,505	0	0	0	0	0	**3,211**
Urban innovative actions	50	51	52	53	54	55	56	**372**
SF+CF Technical Assistance	154	161	168	176	181	187	192	**1,218**
SF Technical Assistance transferred to EC from MS	12	0	0	0	0	0	0	**12**
CF Technical Assistance transferred to EC from MS	3	0	0	0	0	0	0	**3**
FEAD allocation	513	523	534	544	555	566	578	**3,814**
FEAD Technical Assistance	2	2	2	2	2	2	2	**13**
Margin	0	1	0	1	1	1	0	**4**
Total	**36,296**	**60,420**	**50,837**	**52,461**	**54,032**	**55,670**	**57,275**	**366,991**

Table 9: Heading 2 2014-2020 annual allocations after MFF revision (EUR million)

Current H2 after article 19 reprogramming in current prices - million EUR	2014	2015	2016	2017	2018	2019	2020	Total
European Agricultural Fund for Rural Development - after 2014 transfers from Pillar 1 (EAGF) and after art.19 reprogramming	5,299	18,184	18,685	14,372	14,382	14,331	14,334	99,586
EAGF 'Market related expenditure and direct payments' (after transfers to Rural Development)	43,778	44,190	43,949	44,145	44,161	44,240	44,263	308,726
European Maritime and Fisheries Fund - after art.19 reprogramming	47	1,539	805	818	838	843	858	5,749
Total H2	**49,124**	**63,912**	**63,439**	**59,335**	**59,381**	**59,414**	**59,455**	**414,061**

1.3 PROGRAMMING

241 of the 415 H1b programmes were adopted in 2014 and an additional 53 OPs were adopted through carryover of commitment appropriations until 31 March 2015. Under H2, 9 of a total of 118 OPs were adopted in 2014 for EAFRD and 18 by carryover whereas for EMFF, 1 of 27 OPs was adopted in 2014 and 4 by carryover. The list of the operational programmes by MS adopted in 2014 including those in carryover is included in Annex 7.

For 75 programmes under H1b and H2, the preparatory stages of the commitment procedure were finalised in 2014. For these, the 2014 appropriations were merely carried over to 2015 (see Commission Decision C(2015) 827 on 11.2.2015) and committed by 31 March 2015. The remaining allocations not used in 2014 are transferred to further years of the programming period through the MFF revision.

The table below shows the extent of the reprogramming at Fund level, for H1b and H2 in EUR million:

Table 10: Heading 1b and heading 2 2014-2020 MFF revision of the 2014 allocation in EUR million and share of the 2014 allocation before MFF revision (EUR million)

			in million EUR	
Fund	**Heading**	**Article 19 reprogramming of MFF 2014-2020**	**Total 2014 commitments**	**% of 2014 commitments reprogrammed**
ERDF	*H1b*	7,173	24,103	30%
ERDF-ENI		31	31	100%
ERDF-IPA		12	12	100%
TC-ERDF		310	462	67%
CF		1,827	7,936	23%
ESF		1,766	11,446	15%
YEI		97	1,804	5%
FEAD		0	513	0%
Total H1b		**11,216**	**46,307**	24%
EAFRD	*H2*	8,705	10,675	82%
EMFF		741	769	96%
Total H2		**9,446**	**11,444**	83%
Total H1b+H2		**20,662**	**57,752**	36%

Member States have as in the previous programming period 2007-2013 (with the exception of Poland that decided to keep a national performance reserve of EUR 1.331 billion available for reallocation in 2012 and 2013) allocated their total available envelopes to their operational programmes for the entire period 2014-2020. In accordance with the provisions of the CPR, amounts corresponding to the performance reserve are also programmed, even if the corresponding commitments cannot be used at this stage. Thus, by the end of 2014 only the amounts to be transferred under Article 19 of the MFF were yet to be programmed (EUR 20.7 billion[5]). This corresponds to 36% of the total 2014 allocations for H1b and H2.

In line with Article 20 of the Common Provisions Regulation No 1303/2013 (CPR) 6% of the resources allocated to the ESIF Investment for Growth and Jobs goal with the exception of resources allocated to YEI and transfers to EAFRD, CEF and FEAD constitute a performance reserve which shall be allocated after a 'performance review' in 2019 only to programmes and priorities that have achieved their milestones.

1.4 IMPLEMENTATION OF PAYMENTS

As 2014 was the first year of the 2014-2020 programming period, the implementation of the ESIF payments amounted to EUR 1.7 billion for the 5 Funds[6] corresponding to the first tranche of the initial pre-financing of 1% of the total allocation less the performance reserve or 1.5% of 'programme countries' for the programmes adopted in 2014.

Due to the delays in the adoption of the programmes, which was due to the late adoption of the MFF and the legal acts compared to the previous period, all the payment appropriations initially approved in Budget 2014 have not been used for the new programmes.

The corresponding payment appropriations have been transferred to the old programmes 2007-2013, helping to contain the backlog of unpaid bills at the end of the year. This has been applied to the Structural and Cohesion Funds. Some EUR 1.4 billion was transferred to the old programmes (see point 2.2 below) while the payment appropriations for the YEI were also reduced by EUR 420 million in Amending Budget 2/2015, as no claims for interim payment applications were submitted for the YEI, compared to the initial expectations. The overall amount of payment appropriations made available to the YEI has however not been reduced as a similar amount was added in the final Budget voted for 2015, compared to the initial DB 2015 presented by the Commission, in order to support this political priority.

A similar policy was followed with transfers from the new EMFF to the European Fisheries Fund 2007-2013, also in order to reduce the backlog. However, in the case of EAFRD, the excess of appropriations for the new programmes (EUR 1046 million) was higher than the lack of appropriations for the old programmes (EUR 527 million) and the resulting net surplus was also transferred to the old Structural and Cohesion programmes through the end-of-the-year transfer.

The unpaid tranche of pre-financing in 2014, compared to the initial estimates, will be paid in 2015, together with the second tranche.

Regarding FEAD, the implementation of payments in 2014 was EUR 0.4 billion, corresponding to 98% of the total pre-financing for this Fund. FEAD has a higher pre-financing rate, equivalent to 11% of the total allocation (unlike the ESIF, it has no performance reserve), payable immediately after the adoption of the related programme.

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[5] This amount does not take into consideration the total amount of EUR10 478 million of commitment appropriations [H1b: EUR 8 480, H2: EUR 1 998] that have been carried forward to 2015 according to article 13 of the Financial Regulation since the corresponding programming process had almost been finalised by 31/12/2014 as adopted by C(2015) 827 on 11.2.2015

[6] ERDF, ESF, CF, EAFRD and EMFF

The payment appropriations for FEAD had to be reinforced by EUR 99 million in Amending Budget 2 and by an additional transfer of EUR 4 million coming from ESF at the very end of the year as the increased allocation of the FEAD over the period 2014-2020, in application of the flexibility that allowed Member States to top-up the FEAD by reducing the Structural Funds up to 1 billion (in 2011 prices) over the period, has been largely used and has required accordingly a larger amount for pre-financing.

Table 11: Outturn of Payment Appropriations of SF and CF 2014-2020 in 2014* by Fund (in EUR million)

FUND	VOTED BUDGET	TRANSFERS, AMENDING BUDGETS, ADDITIONAL APPROPRIATIONS	TOTAL PAYMENT APPROPRIATIONS	OUTTURN	%
ERDF	1,629	-1,016	614	607	98.9%
ESF	1,163	-527	637	627	98.6%
CF	524	-306	219	216	99.0%
FEAD	307	102	410	410	100.0%
EAFRD	1,275	-1,046	229	228	99.6%
EMFF	48	-43	5	4	69.6%
TOTAL 2014-2020	**4,947**	**-2,834**	**2,113**	**2,092**	**99.0%**

*Presented figures include operational lines and technical assistance

1.5 OUTSTANDING COMMITMENTS FROM THE PROGRAMMING PERIOD 2014-2020 FOR ESIF AND FEAD

The outstanding commitments for the 2014-2020 period for ESIF and FEAD are significant and stay at EUR 28 billion at the end of 2014. This is due to the fact that operational programmes were adopted late in the year and only the initial pre-financing was paid in 2014. The RAL end of 2014 was thus EUR 2.1 billion lower than the total commitments of EUR 30.1 billion made in 2014. Further information on the RAL is included in Annex 4.

2 BUDGET IMPLEMENTATION IN 2014 OF STRUCTURAL AND COHESION FUNDS 2000-2006 AND 2007-2013 PROGRAMMING PERIODS

As mentioned above, regarding the 2007-2013 programming period, the report only deals with the Funds assigned to Heading 1b "Cohesion policy" of the financial framework: ERDF and ESF and the Cohesion Fund. It will also continue to cover the EAGGF-G and the FIFG until the closure of the respective programmes, as they were Structural Funds of the period 2000-2006 but not the pre-2007 Cohesion Fund which was not cover by the same regulatory framework.

2.1 IMPLEMENTATION OF COMMITMENTS AND PAYMENTS IN 2014

Execution of **commitment appropriations** in 2014 for the 2007-13 programmes was limited to the additional ESF allocation for France (EUR 100 million), Italy (EUR 30 million) and Spain (EUR 20 million) which had resulted from the final outcome of the MFF 2014-2020 negotiations in 2013. Due to the late adoption of the modification to the general regulation, the ESF operational programmes receiving the additional allocations could not be amended before the end of 2013 and the amounts had to be carried forward to 2014, when they were committed in full.

Executed **payment appropriations** totalled EUR 52.0 billion for SF and CF for the periods 2000-2006 and 2007-2013, a decrease of almost EUR 4.3 billion compared to 2013.The bulk of the payments, EUR 51.8 billion, covered interim payments for the 2007-13 programmes. As a larger number of old programmes approached completion, payments of the final balance for 2000-06 programmes represented only about 10% of the previous year's level, totalling EUR 245 million. Overall compared to the initial voted budget, implementation was EUR 5.4 billion higher.

For the 2007-13 programmes, the initial payment appropriations were reinforced during the year by means of Amending Budget No 2 (EUR 2.8 billion) and internal transfers (EUR 1.5 billion) coming mainly from the new Structural and Cohesion Funds programmes 2014-2020. Implementation of closure payments slowed down in 2014 compared to 2013. The very low credits foreseen in the initial budget were supplemented essentially by additional appropriations from assigned revenue (EUR 175 million) and to a lesser extent by a limited number of internal transfers (EUR 80 million). Finally, the end-of-year transfer (EYT) reinforced the 2007-2013 cohesion policy programmes by an extra EUR 564 million in payment appropriations, coming mainly from the new Rural Development programmes.

As shown in table 12, available payment appropriations were almost entirely executed at year end, with the overall execution rate for payments reaching 99.9% compared to the final available appropriations. Out of the remaining EUR 35.8 million, EUR 32.7 million appropriations related to assigned revenue from closure operations were automatically carried over to 2015. Thus, the effective net level of lapsing payment appropriations stood at only EUR 3 million (0.01% of the final available appropriations) concerning only technical assistance lines.

Table 12: Outturn of Payment Appropriations of SF and CF 2000-2013 in 2014* by Fund (in EUR million)

FUND	VOTED BUDGET	TRANSFERS, AMENDING BUDGETS, ADDITIONAL APPROPRIATIONS	TOTAL PAYMENT APPROPRIATIONS	OUTTURN	%
ERDF	0	169	169	169	100.0%
ESF	0	59	59	42	70.4%
EAGGF	0	13	13	7	52.2%
FIFG	22	14	37	28	75.2%
TOTAL 2000-2006	**22**	**255**	**278**	**245**	**88.2%**
ERDF	26,853	2,092	28,945	28,945	100.0%
ESF	9,772	184	9,956	9,953	100.0%
CF	10,003	2,850	12,853	12,853	100.0%
TOTAL 2007-2013	**46,628**	**5,126**	**51,754**	**51,751**	**100.0%**
	46,651	**5,381**	**52,032**	**51,996**	**99.9%**

*Presented figures include operational lines and technical assistance

Amending budgets in 2014

In 2014 payment appropriations for the 2007-13 programmes were increased via amending budget No 2 for a total of EUR 2.8 billion.

The higher than expected level of payment claims submitted in 2013 (especially during the last two months of the year) had led to a year-end backlog of unpaid claims of EUR 23.4 billion for the 2007-2013 programmes, accounting for more than half of the voted payment appropriations in 2014. Thus, it became clear early in 2014 that such a high backlog had become unsustainable. Moreover, the Member States forecasts submitted in April 2014 confirmed the Commission's concerns as they exceeded by approximately EUR 5 billion the level of payment appropriations available in the budget.

The Commission reacted to this expected lack of payment appropriations by presenting Draft Amending Budget No 3 (DAB3) requesting a total additional amount of EUR 4,738 million in payment appropriations for sub-heading 1a, sub-heading 1b, heading 2 and heading 4 of the EU Budget, of which EUR 3,296 million were requested to reinforce the 2007-13 ERDF programmes. In keeping with the provisions of Article 13 of the MFF Regulation, the Commission put forward a proposal for the mobilisation of the Contingency Margin for the year 2014 (EUR 4,026 million) as a last resort instrument to react to unforeseen circumstances (the increase of the backlog), with the remaining EUR 711.4 million to be financed by the unallocated margin under the 2014 payment ceiling.

DAB3 was eventually approved in December 2014 (as Amending Budget 2) and provided EUR 2.8 billion in additional payment appropriations for the ERDF 2007-13 programmes, some EUR 489 million less than initially requested, with the cuts being concentrated on the RCE and ETC lines.

2.2 TRANSFERS MADE IN 2014

The following transfers have been carried out in 2014. As usual, a certain number of transfers were made by the Commission under its own prerogatives established in the Financial Regulation (a detailed list of these transfers is attached in Annex 2):

- Transfers of commitment appropriations were made for the following reasons:

    1. In keeping with the provisions of Article 25 of the Common Provision Regulation (CPR)[7] Greece and Cyprus decided to transfer part of their technical assistance envelope for the 2014-2020 programmes to the technical assistance at the initiative of the Commission for the implementation of measures linked to administrative reforms in response to economic and social challenges. Thus, the ESF, ERDF and CF operational technical assistance lines managed by the Commission at the request of MS received a total transfer of EUR 15 million from Greece and EUR 0.5 million from Cyprus.

    2. Several transfers totalling EUR 7.5 million were carried out from the 2014-2020 ERDF and CF operational technical assistance lines to ESF operational technical assistance in order to support administrative reforms in Greece and Cyprus.

    3. EUR 12.9 million were transferred from the ESF LDR line to the FEAD operational line in order to allow for the adoption of all FEAD operational programmes in 2014 or early 2015 via non-automatic carry-over to reflect the final amount transferred by the Member States from their Structural Funds allocation to the FEAD.

    4. Small value transfers from ERDF 2000-2006 and pre-2000 lines were necessary in order to proceed with closures of the 2000-2006 programmes.

- As regards payment appropriations, several transfers were carried out within and between periods in order to optimize budget implementation. Thus, as fewer operational programmes were adopted in 2014 than initially foreseen, it was possible to transfer approximately EUR 1.4 billion from the ERDF, ESF and CF 2014-20 lines to the 2007-13 programmes in order to address the growing pressure on payments for these programmes and limit the increase of the year-end backlog.

- A limited number of transfers were carried out for the ESF 2007-2013 programmes mainly in the last quarter of the year. Thus, additional payment appropriations totalling some EUR 290 million were made available for the Convergence objective mainly via a transfer from the RCE line.

- For the ERDF, payment appropriations for the 2000-06 programmes were overall adjusted upwards by around EUR 92 million mainly as a result of a transfer from pre-2007 CF projects. As regards transfers within the 2007-2013 period, EUR 1.27 billion were shifted from ERDF to the Cohesion Fund within the Convergence objective in the second half of December mainly to ensure respect of the legal payment deadlines.

[7] Regulation (EU) No 1303/2013 of the European Parliament and of the Council of 17 December 2013

Similarly, the RCE and ETC objectives were reinforced by approximately EUR 258 million and EUR 228 million respectively mostly in order to optimize compliance with payment deadlines across objectives given the overall payment constraints and in line with the purpose to cover legal obligations.

- Finally, the Cohesion Fund programmes received substantial reinforcements totalling almost EUR 2.8 billion during the last month of the year. The bulk of the appropriations came from the ERDF Convergence (EUR 1.27 billion), ERDF LDR (EUR 440 million) and via the End of the Year Transfer (EUR 564 million).

The End of Year Transfer (EYT), introduced in 2012 in the context of the revision of the Financial Regulation[8] allows the Commission to make use of any unused payment appropriations across the budget made available in mid-December in order to mitigate the lack of payment appropriations for shared management funds. The mechanism allows for the transfer to be operated by the Commission before the end of the financial year N and presented to the budgetary authority in early January of the following year. In case of rejection by the Council or European Parliament the transfer is cancelled and the necessary regularization operations reducing the budgetary consumption of year N are applied. For the 2014 exercise, payment appropriations totalling EUR 580.8 million were drawn from 34 budget lines. Of this amount, EUR 564.3 million were used to reinforce the 2007-2013 CF programmes. The transfer was validated by the budgetary authority in January 2015.

2.3 EVOLUTION OF THE END-OF-YEAR CONCENTRATION

As most of the commitments under the Structural Funds (and also the 2007-2013 Cohesion Fund) were typically made at the beginning of the year in accordance with the legal base (except for the first year of the programming period), chart 3 focuses only on the end-of-year concentration for payments in December.

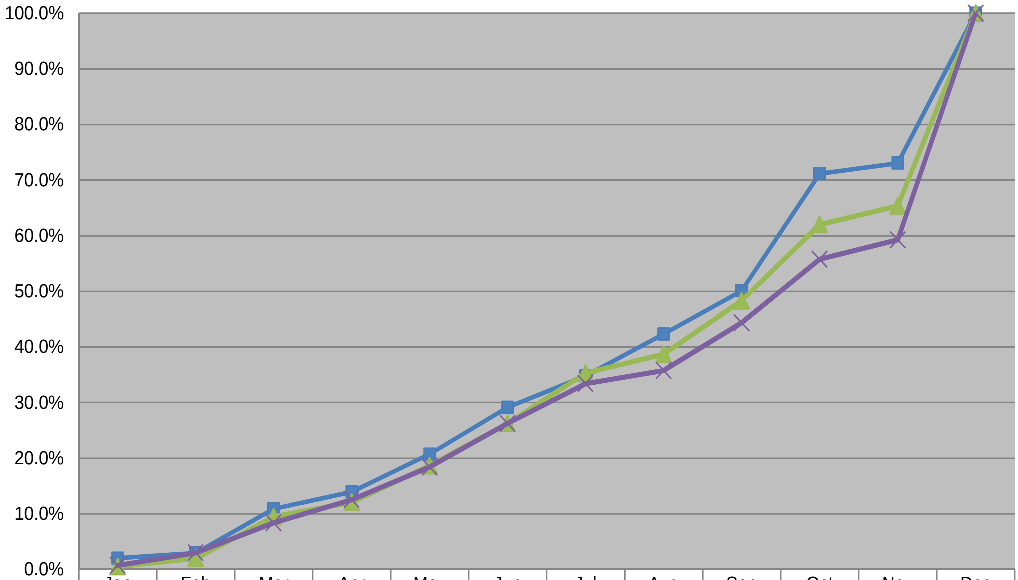
In 2014, the year-end concentration of payments increased to a level close to that of 2009, thus reversing a downward trend which had been observed between 2011 and 2013. This higher concentration of payments can be explained by a larger amount of payment appropriations being made available towards the very end of the year for the 2007-13 programmes. As outlined above, some EUR 1.4 billion had been transferred from the new programmes to the 2007-13 programmes in order to optimize implementation at the very end of the year and stabilize the backlog of unpaid bills. The Amending Budget No 2 was also adopted late in December thus providing some additional EUR 2.8 billion for the 2007-2013 ERDF lines. Moreover, in 2014 the amount of payment appropriations made available through the EYT (EUR 580.8 million) exceeded by far the corresponding amounts in 2012 (EUR 290.9 million) and 2013 (EUR 139.8 million) and it was used almost exclusively to reinforce the 2007-2013 CF programmes.

[8] Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p.1)

Chart 3: Concentration of payments in December (percentage executed in December) since 2000

Despite a somewhat quicker start in the very beginning of the year, the payment claim submission profile in 2014 was very similar to that observed in 2013 until June (see Chart 4 below). However, in the second half of the year payment claim submission slowed down significantly to the lowest level since 2011. Thus, while in 2012 only 29% of the total payment claims for the 2007-13 programmes had arrived during the last two months of the year, in 2013 this figure increased to 38%, and reached a level of 44% in 2014, higher even than the corresponding figure in 2011 (42%). Out of the EUR 23.4 billion worth of payment claims submitted during the last two months of the year, about 92% (EUR 21.5 billion) only arrived in December and some EUR 19 billion were submitted after 15 December. As in previous years, this high concentration of payment claims at the very end of the year was triggered, to some extent, by the automatic de-commitment constraint as 2014 was the last peak year for the n+2 rule.

Chart 4: Monthly pattern of cumulative interim payment claim submission for the 2007-13 period between 2012 and 2014 (in % of the total)



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
% of Total 2012	2.0%	2.9%	10.9%	13.9%	20.7%	29.1%	34.8%	42.3%	50.1%	71.2%	73.0%	100.0%
% of Total 2013	0.5%	2.0%	9.5%	12.1%	18.7%	26.3%	35.3%	38.7%	48.3%	62.0%	65.4%	100.0%
% of Total 2014	0.7%	3.0%	8.4%	12.5%	18.4%	26.3%	33.4%	35.8%	44.3%	55.8%	59.3%	100.0%

2.4 EVOLUTION OF UNPAID PAYMENT CLAIMS AT YEAR END

The payment claims still pending at the end of the year are usually referred to as the year-end backlog. At the end of every year a certain volume of interim payment claims are submitted too late in December to be paid during the same year and therefore have to be honoured in the following year - the so called 'normal' backlog.

It should be noted that the level of interruptions and suspensions of payments for 2007-2013 programmes has increased at the end of 2014 compared to previous years reaching a total of EUR 4.7 billion for the three funds compared to only EUR 1.9 billion at the end of 2013. These are also considered as 'normal' backlog.

In addition to the claims arriving too late in December to be paid and the ones interrupted or suspended, an increasing volume of claims arriving sufficiently early in November / December however also remained unpaid in the last three years due to the lack of payment appropriations – the so called 'abnormal' backlog

The year-end backlog has therefore increased very substantially since 2010 because of various reasons. Firstly, the late start of the 2007-2013 period created a peak in programme implementation in 2014. There was also a high concentration of claims at the year-end due to their irregular submission. Finally several budgetary cuts coupled with tight MFF payment ceilings further contributed to the increase of backlogs as payments had to be transferred to the next year (the so called 'snowball effect').

In 2014, despite the reinforcements provided by amending budget No 2 and the appropriations made available from the 2014-20 programmes not yet adopted, EUR 24.7 billion in payment claims could not be honoured before the end of the year and payment had to be postponed to 2015 (see Table 13 below). The increase of 5.5% on the corresponding figure at the end of 2013 (EUR 23.4 billion) ends a period of three consecutive years of double-digit increase of the year-end backlog. Nevertheless, the accumulation of a high level of unpaid claims at the end of the year continued to have an adverse effect on the implementation of the following year’s budget.

The 3 Institutions committed to engage on a "Payment Plan" to phase-out the 2007-2013 backlog as soon as possible. This has been presented by the Commission in March 2015.

Table 13: Payment applications received in 2014 and unpaid applications at year-end for 2007-2013 period (in EUR billion)

Fund	Unpaid payment applications at 01/01/2014	Valid payment applications received by 31/12/2014	Payments made by 31/12/2014	Unpaid payment applications as at 31/12/2014
ESF	4.0	11.6	9.9	5.7
ERDF	15.1	29.2	28.9	15.5
CF	4.3	12.0	12.8	3.5
Total H1b	**23.4**	**52.9**	**51.6**	**24.7**
cf. 31/12/2013	*16.3*	*60.8*	*53.6*	*23.4*

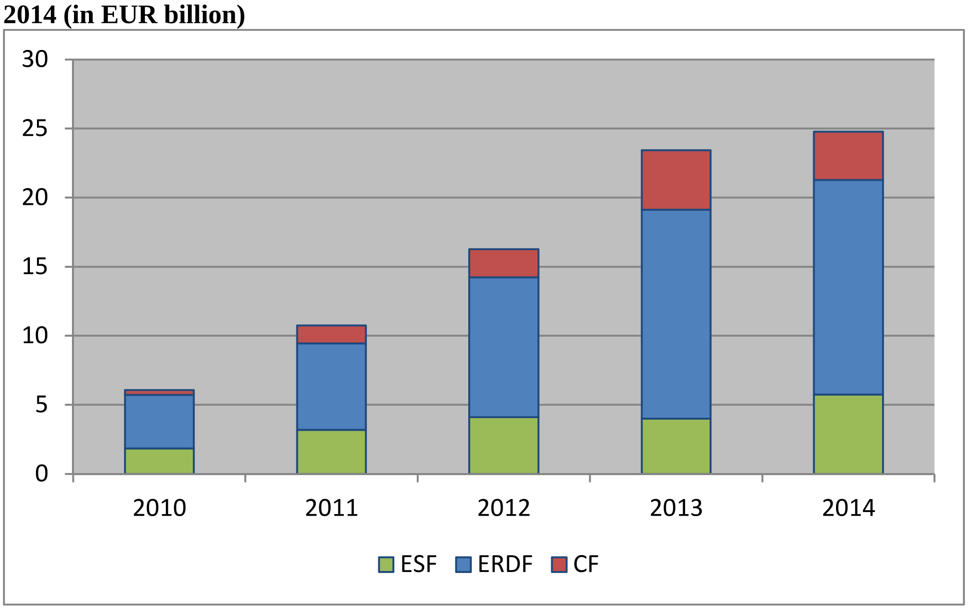
Note: Execution figures exclude technical assistance

Chart 5 shows the evolution of the year-end backlog for the 2007-13 programmes starting with 2010. Over the past five years the level of unpaid claims at the end of the year has multiplied by four, from EUR 6.1 billion at the end of 2010 to EUR 24.7 billion at the end of 2014 (accounting for 62% of the payment appropriations authorized in Budget 2015).

The evolution has however not been parallel for all three Funds. Thus, while the CF backlog increased tenfold over the period, the ESF backlog only slightly more than tripled and has even slightly decreased from end 2012 to end 2013 before it increased again by end-2014.

In relative terms, the weight of ERDF claims in the total level of unpaid claims remained stable at a high level of around 62%, while the ESF and CF displayed opposing trends. Thus, between 2010 and 2013, the share of ESF pending claims decreased from nearly a third of the total at the end of 2010 to only about a sixth at the end of 2013, whereas the weight of unpaid CF claims has increased steadily over the same period from less than 6% to more than 18% of the total unpaid claims. A reversal of this trend could however be observed in 2014, when the share of the ESF backlog increased to almost a quarter of the total whereas the weight of unpaid CF claims in the total backlog declined to about one seventh.

Chart 5: Evolution of unpaid payment claims at the end of the year for 2007-13 period between 2010 and 2014 (in EUR billion)



3 IMPLEMENTATION OF THE 2007-2013 PERIOD

3.1 COMMITMENTS FOR THE 2007-2013 PERIOD

3.1.1 The 2007-13 allocation for cohesion policy

The final annual breakdown of the 2007-2013 cohesion policy allocations by Member State can be found in Annex 6 of the 2013 report.

3.2 PAYMENTS FOR THE 2007-2013 PERIOD

3.2.1 Implementation of payments in 2014

In 2014, the initial budget of payment appropriations for the 2007-2013 period amounted to EUR 46.6 billion (see Table 14 below), an increase of only 3% on the corresponding 2013 figure. Payment appropriations were reinforced by almost EUR 5 billion via amending budget No 2 (EUR 2.8 billion) and by internal transfers and EYT (EUR 2.1 billion) resulting in a final level of available appropriations of EUR 51.7 billion. In its first 2014 draft budget the Commission had proposed an amount of EUR 49.4 billion for the 2007-2013 programmes. Available appropriations were almost entirely implemented during the year, apart from marginal amounts concerning technical assistance.

As explained above, at the end of 2013 payment claims totalling EUR 23.4 billion had remained unpaid and had to be settled using the already limited appropriations available in Budget 2014. Thus, out of the EUR 46.6 billion in the 2014 budget for 2007-2013 programmes, less than half (EUR 23.2 billion) remained available for settling payment claims submitted in 2014. As in previous years this generated serious cash-flow constraints but also signalled the fact that the backlog had reached an unsustainable level and immediate action was needed to prevent the growing backlog of payment claims for the Cohesion policy from spiralling out of control.

Before the end of May, the Commission put forward Draft amending budget No 3 together with a proposal to mobilize the Contingency Margin for 2014 to its full extent. The request to mobilize the Contingency Margin was justified by the unforeseen circumstances which emerged since February 2013 when a political agreement had been reached on the 2014-20 MFF ceilings. Moreover, since the Global Margin for Payments was not available for 2014 the only instrument that could have been used to tackle the impact on payments of these unforeseen circumstances was the Contingency Margin. Thus, in its DAB 3, the Commission proposed a total increase of EUR 4,738 million in payment appropriations for sub-headings 1a and 1b as well as for headings 2 and 4 to be financed by the mobilization of the Contingency Margin and the margin left under the 2014 ceiling for payments (EUR 711.4 million).

The budgetary authority approved AB 2 for a total net amount of EUR 3.5 billion in additional payment appropriations for the EU budget, of which EUR 2.8 billion were provided for ERDF programmes including ETC. The focus on ERDF lines only of the reinforcements requested in DAB3 was justified by the higher share of the unpaid bills at the end of 2013 in Budget 2014 for ERDF compared to the ESF and CF.

As regards payment implementation by Fund, the ESF Convergence line had already exhausted more than 80% of its available appropriations by the end of September. Additional appropriations were made available via transfers from the RCE line and the 2014-20 programmes in order to optimize implementation towards the end of the year. Overall, payment appropriations for the ESF 2007-2013 have been reinforced by slightly more than EUR 180 million in 2014 compared to their initial budget.

As regards the ERDF, implementation was particularly fast for European territorial cooperation (ETC) line which reached full implementation of its initial budget already in August. Similarly, by the end of September 97% of the available payment appropriations on the RCE line had been exhausted.

The ETC line was therefore reinforced by almost EUR 179 million in AB2 and some additional EUR 227 million via internal Commission transfers. Overall, initial appropriations on the ETC line have been increased by almost 37% throughout the year. Similarly, the RCE objective was reinforced by EUR 227 million via AB2 and further appropriations were made available through internal transfers (+EUR 257 million) with overall implementation exceeding by some 12% the initially voted budget. As to ERDF Convergence, additional appropriations totalling EUR 2.4 billion were made available via AB2. Of this amount EUR 1.27 billion had however to be transferred to the Cohesion Fund in the second half of December in order to settle payment claims arrived before 31 October 2014 on those lines after having ensured that at least all legal obligations on the Convergence line were already honoured. Overall, the total reinforcement of the Convergence line as compared to the initial budget was therefore limited to 5%.

The initial budget of the Cohesion Fund (CF) was reinforced by more than 28% during the year by means of internal transfers and the End of the Year Transfer (EYT). Already at the end of September, implementation of CF programmes had reached almost 84% of the available credits. Thus, some EUR 2.2 billion were made available via internal redeployment from the ERDF Convergence, the pre-2007 CF projects as well as the new programmes. The End of the Year Transfer provided an additional reinforcement of EUR 564 million with the bulk of these credits having been released by unused CA for 2014-2020 Rural Development programmes.

As regards the top-up of 10 percentage points to the applicable co-financing rates for Member States receiving financial assistance[9], the corresponding payments in 2014 totalled EUR 795 million. The Member States concerned by such payments in 2014 were Greece, Portugal, Romania, Ireland and Cyprus. The validity of the top-up provisions was initially limited to expenditure declared until 31 December 2013. In order to take due account of the continued liquidity problems faced by the Member States implementing fiscal consolidation measures, an amendment of the General Regulation was adopted in December 2013 to allow for continuation of top-up payments until the end of the programming period.[10]

[9] Based on Regulation (EU) no 1311/2011 of the European Parliament and the Council of 13 December 2011 amending Council Regulation (EC) No 1083/2006 as regards certain provisions relating to financial management for certain Member States experiencing serious difficulties with respect to their financial stability.

[10] Regulation (EU) No 1297/2013 of the European Parliament and of the Council of 11 December 2013 amending Council Regulation (EC) No 1083/2006 as regards certain provisions relating to financial management for certain Member States experiencing or threatened with serious difficulties with respect to their financial stability, to the decommitment rules for certain Member States, and to the rules on payments of the final balance.

Overall, as described above (see section 2.4) despite reinforcements in excess of EUR 5 billion carried out via amending budget and transfers in 2014, the level of unpaid payment claims at year-end continued to increase, albeit at a much slower pace than in the past, reaching in line with the Commission's expectations EUR 24.7 billion at the end of December. This represented a 5 % increase against the corresponding figure at the end of 2013 (EUR 23.4 billion) compared to a 44% year-on-year increase displayed at the end of 2013. The level of the backlog was thus stabilized at the end of 2014, in line with what had been announced by the Commission during DAB3 negotiations. As part of the DAB3 and DB 2015 negotiations, it was agreed that a proposal for a 'payment plan' to be agreed by all three institutions would be presented by the Commission in March 2015 providing updated figures for the backlog of unpaid claims at the end of 2014.

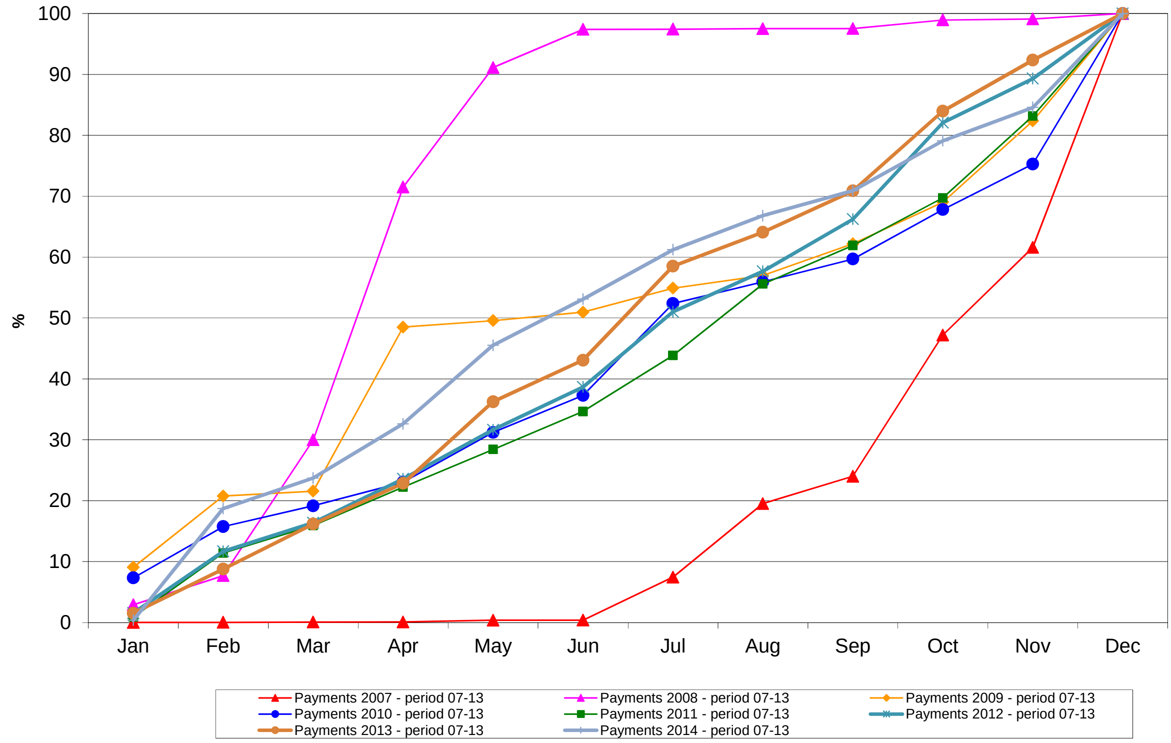
Table 14 : Payments - available appropriations and their implementation in 2014 for the 2007-13 period (in EUR million)

Budget item	Title	Initial Budget	Carry-over*	Amending Budgets	Other additional appropriations**	Transfers	Total available	Total execution	RAL 1/01/2014	Committed in 2014	Changes of RAL***	RAL 31/12/2014
04 02 17	ESF - Convergence	6,769.00		0	60.04	290.67	7,119.71	7,119.71	18,588.53	16.68	-136.05	11,349.45
04 02 18	ESF - PEACE	p.m.		0			0.00	p.m.	0.00		0.00	
04 02 19	ESF - Regional competitiveness and employment	2,997.18		0	0	-172.41	2,824.78	2,824.78	7,666.62	133.32	-67.58	4,907.58
04 02 20	ESF - Operational TA	6.00		0	3.64	1.92	11.56	8.50	20.84	0.00	-2.25	10.10
	Total ESF	9,772.18	0.00	0.00	63.68	120.18	9,956.04	9,952.98	26,275.99	150.00	-205.87	16,267.13
13 03 16	ERDF - Convergence	21,544.00		2,400.70	68.52	-1,270.00	22,743.22	22,743.22	61,568.67	0.00	-174.01	38,651.43
13 03 17	ERDF - PEACE	26.00		0	0	6.73	32.73	32.73	75.86	0.00	0.00	43.14
13 03 18	ERDF - Regional competitivess and employment	4,149.48		227.01	6.63	257.96	4,641.08	4,641.08	11,323.12	0.00	-29.08	6,652.96
13 03 19	ERDF - European territorial co-operation	1,106.79		179.33	0	227.66	1,513.79	1,513.79	3,236.52	0.00	-24.30	1,698.43
13 03 20	ERDF - Operational TA	25.60		0	0	-12.91	12.69	12.69	34.59	0.00	-10.87	11.02
13 03 31	ERDF - Operational TA Baltic Sea Strategy	1.60		0	0	0.12	1.72	1.72	2.91	0.00	-0.43	0.76
	Total ERDF	26,853.47	0.00	2,807.04	75.15	-790.44	28,945.22	28,945.22	76,241.66	0.00	-238.70	47,057.74
13 04 02	Cohesion Fund 2007-2013	10,002.50		0	59.92	2,790.54	12,852.96	12,852.96	30,348.46	0.00	-177.13	17,318.37
	Total CF	10,002.50	0.00	0.00	59.92	2,790.54	12,852.96	12,852.96	30,348.46	0.00	-177.13	17,318.37
TOTAL		46,628.15	0.00	2,807.04	198.75	2,120.28	51,754.23	51,751.17	132,866.12	150.00	-621.71	80,643.24

** For Non differentiated appropriations : automatic carry-over after corrections and adjustments*
*** Appropriations made available again and assigned revenue*
**** Recommitted & Decommitted & Cancelled*

Chart 6 shows the monthly distribution of payments throughout the year. Implementation in 2014 stayed consistently above the 2013 level until September when execution reached 71% of year-end implementation but dropped below previous year's level during the last 3 months of the year. It should however be noted that the percentage refers to executed appropriations at year-end. In the absence of the additional payment appropriations provided via AB2, EYT and transfers from the 2014-20 programmes, the 2014 curve would have been much steeper in the second half of the year and would have reached close to 100% execution already by the end of November.

Chart 6: Monthly implementation patterns of payments in 2007-2014 (%) for the 2007-13 period



3.2.2 Implementation of the 2007-2013 allocation

The cumulative execution of the 2007-13 allocation by Member State broken down by payment type shown in Chart 7 below reflects further acceleration of interim payment execution for most countries. Overall, at 14.9% of the total 2007-13 allocation, the yearly interim payment execution in 2014, while slightly lower than in 2013, remains above an average 2007-13 annual commitment tranche. As a result, at 67.9%, average cumulative interim payment execution now accounts for more than two third of the total 2007-13 allocation (4.7 average annual commitment tranches).

For 9 Member States cumulative interim payment execution already went beyond 3/4 of their allocation. At the opposite end of the scale, for 6 Member States interim payment execution stayed below 60% of the allocation. Romania represents an extreme case with interim payment execution still below 45% of its allocation.

The particularly high level of cumulative advance payments of about 11% for Estonia, Lithuania, Latvia, Hungary and Romania is the result of the additional advance payments these five countries received in 2010. As concerns Croatia, the chart only refers to execution of the H1b envelope assigned upon accession i.e. it excludes the settlement of pre-accession assistance. Implementation of the new Croatian Convergence programmes has started only in 2014 due to delays in the adoption of management and control systems (MCS) which meant that no payments could be made in 2013.
Overall, it should be recalled that total interim payment execution in 2014 was again limited by the lack of payment appropriations towards the end of the year. Depending on the time

profile of their claim submission, interim payment execution may therefore considerably lag behind cumulative submission of claims at year-end for certain MS.

Chart 7: Cumulative execution of advance and interim payments at the end of 2014 by EU-28 Member States (compared to the national allocation available for the period 2007-13 incl. reserves and pt17IIA)

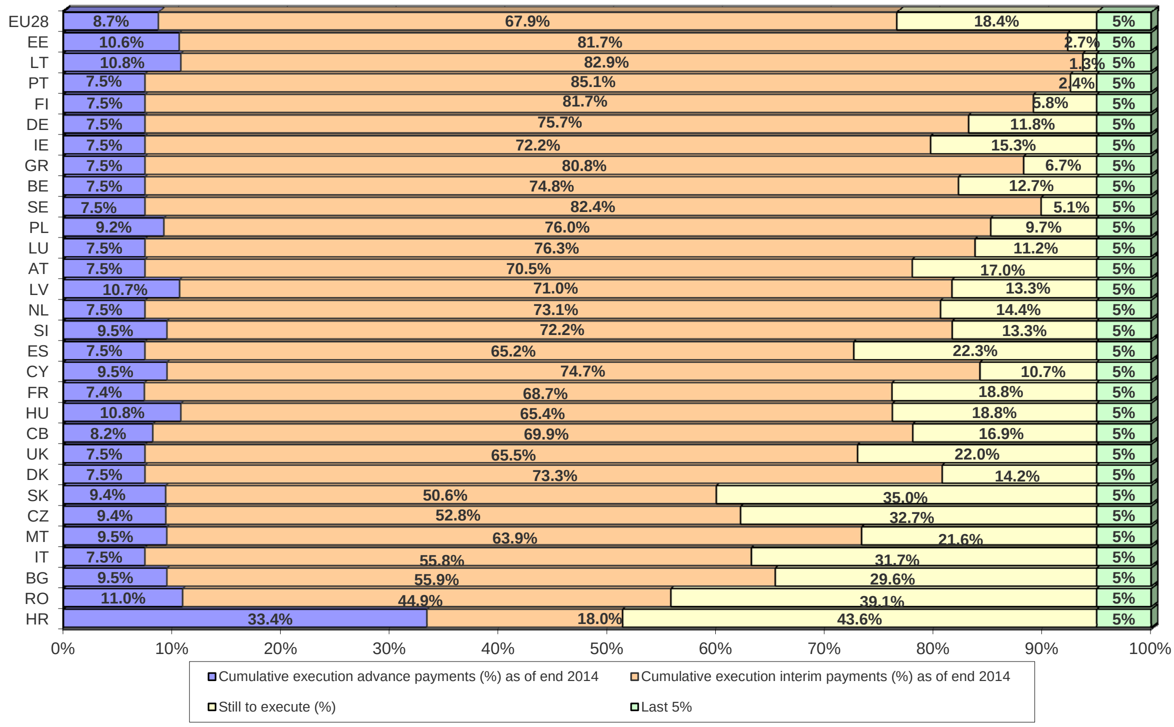
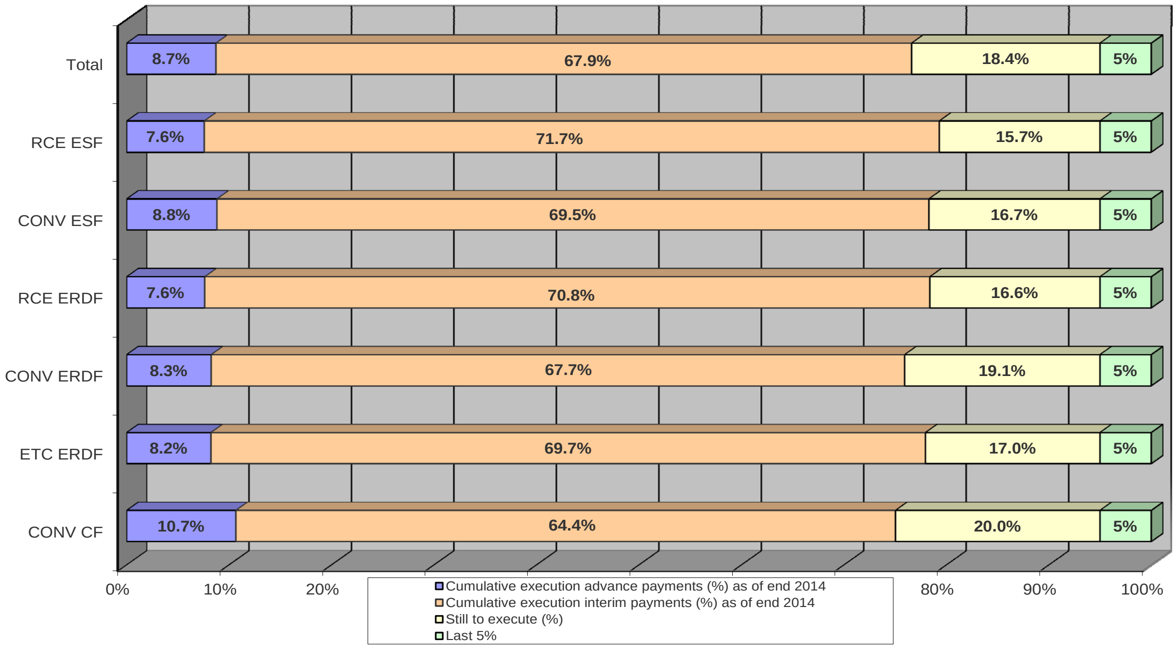


Chart 8 below also illustrates the acceleration of interim payment execution. Thus, at 71.7%, and 70.8%, respectively, interim payments for the ESF and ERDF in Regional Competitiveness and Employment (RCE) regions are now equivalent to about five average annual commitment tranches. Cumulative interim payment execution for ESF Convergence and ERDF ETC regions is about 2 percentage points above the average while cumulative interim payment execution for ERDF Convergence is very close to the average (that is largely determined by the relative weight of ERDF Convergence (46%) in the overall H1b allocation). While execution for ERDF ETC has accelerated compared to previous years, the Cohesion Fund is still lagging behind, which may largely be explained by the more complex programme setup for large infrastructure type of investment of Cohesion Fund projects.

Chart 8: Cumulative EU-28 execution of advance and interim payments at the end of 2014 by objective and fund, compared to the overall allocation available for the period 2007-13 (including reserves and pt17 IIA)



3.3 OUTSTANDING COMMITMENTS FROM THE PROGRAMMING PERIOD 2007-2013

The outstanding commitments for the period 2007-2013 have decreased by almost 40% (EUR 52 billion) to about EUR 80.6 billion in 2014, thus marking the end of the upward trend observed until the end of 2013. Outstanding commitments for the 2007-2013 programmes could have been reduced even more in 2014 if the Commission's ability to honour payment claims received late in the year had not been limited by a lack of payment appropriations. As explained above, despite the reinforcement by some EUR 5 billion mainly via amending budget No 3 and transfers from the new programmes, some EUR 24.7 billion worth of valid payment claims remained unpaid at the end of 2014.

Table 15: Outstanding commitments 2007-2013 at the end of 2014* (in EUR million)

Outstanding commitments at the end of 2013	**132 808**
De-/Re-commitments in 2014 on RAL at the end of 2013**	-608
Payments in 2014 on outstanding commitments at the end of 2013	- 51 719
(1) TOTAL outstanding commitments from before 2014	**80 481**
New commitments made in 2014	150
Payments on 2014 commitments	- 10
(2) TOTAL outstanding commitments from 2014	**140**
(1)+(2) TOTAL outstanding commitments at the end of 2014	**80 621**

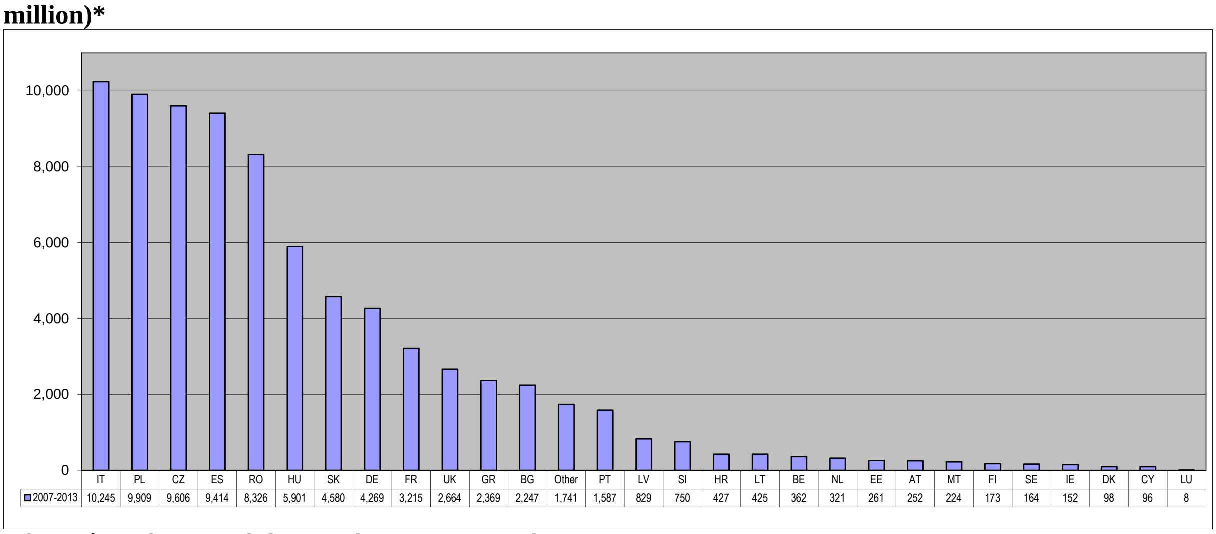
* only operational lines (incl. CF technical assistance)

** including transfer of Croatian pre-accession RAL to cohesion policy lines

The respective shares of the total RAL of EU-12 countries plus Croatia on the one hand and of EU-15 countries on the other hand remained almost unchanged in 2014 compared to the levels observed in 2013 (54% and 48% respectively).

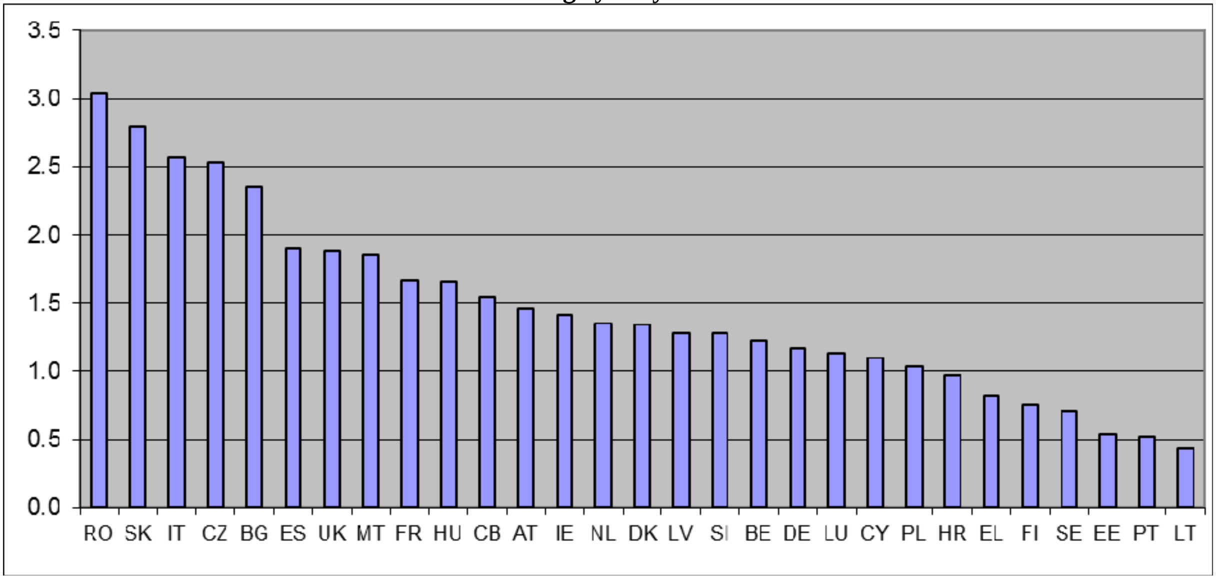
Italy, Poland, the Czech Republic and Spain remain the countries with the highest level of outstanding commitments for the 2007-2013 programmes, accounting together for 48.9% of the overall RAL at the end of 2014, a small increase compared to the level observed in 2013 (46.3%), with two notable differences. First, while Poland had been the Member State with the highest level of outstanding commitments for the 2007-2013 programmes since the beginning of the previous programming period, in 2014 the RAL of another Member State (Italy) exceeded for the first time that of Poland, which decreased by 54% last year. Second, the gap between the Member States with the two highest levels of RAL (Italy and Poland) was almost closed at the end of 2014. For both Greece and Portugal the RAL decreased by more than 60% last year, while for Germany and Hungary the reduction exceeded 40%.
Overall, for most countries the share in the total RAL at the end of 2014 differs only rather slightly from the relative weight of the country's initial allocation. However, because of diverging speed of interim payment execution, for some MS discrepancies between the share in RAL and the share in the total allocation have increased.

Chart 9: Outstanding commitments by Member State at the end of 2014 for the 2007-13 period (in EUR million)*



*The HR figure does not include outstanding commitments relating to pre-accession assistance.

Chart 10: Ratio 2007-13 RAL at end 2014 / average yearly commitments 2007-2013*



*The HR figure does not include outstanding commitments relating to pre-accession assistance.

3.4 N+2 and N+3 DECOMMITMENTS (for 2007-2013)

3.4.1 Legal Framework

For the programming period 2007-2013 N+2/N+3 de-commitments are regulated by article 93 of Council Regulation (EC) N° 1083/2006 (General Regulation).

According to the original version of article 93 the first de-commitments for the 2007-2013 programming period were to have been calculated as of the end of 2009. The provisions were however modified by the amending Regulation (EU) N° 539/2010 of the European Parliament and of the Council of 16 June 2010.

Among the measures for combating the crisis, in July 2009, the Commission proposed a set of amendments to the cohesion policy General Regulation containing a simplification package and a financial package for the ESF. The financial proposal was rejected by the Council and finally replaced, with unanimity in Council, by additional advances of EUR 775 million limited to 5 MS and a change to the automatic de-commitment rule which spreads the 2007 commitment tranche equally over the years 2008 to 2013. For the commitments of year 2007 the automatic de-commitment rule does not apply as of end 2009 (n+2) / end 2010 (n+3) but rather 1/6 of this tranche is added to the calculation of de-commitments for each of the subsequent tranches. According to this modified rule the first de-commitments were therefore only calculated as of 31/12/2010 for the “n+2 countries” and as of 31/12/2011 for the “n+3 countries”. [11]

Any amounts at risk, calculated as of 31 December of year n+2/n+3, are subject to contradictory procedures with the Member States concerned. Amounts confirmed during these procedures shall then be de-committed by 30 September of the following year. Thus, the

[11] The Regulation was lastly amended at the end of 2013 to modify the decommitment targets for Romania and Slovakia. Those countries were granted N+3 for two more years. Moreover, as stipulated in the Accession Treaty, Croatia will benefit from an N+3 rule up to the end of the period.

first n+2 de-commitments for the period 2007-2013 were effectively implemented in 2011 as a result of the n+2 calculation as of 31 December 2010 for the n+2 countries, while the first n+3 de-commitments were effectively implemented in 2012, a result of the n+3 calculation as of 31 December 2011.

3.4.2 N+2/N+3 de-commitments made in 2014

In line with the revised legal framework, 2014 was the fourth year of implementation of N+2 de-commitments for the "n+2 countries" and the third year of implementation of N+3 de-commitments for the "n+3 countries" during the programming period 2007-2013.

The total amount de-committed under the N+2/N+3 rule in 2014 was EUR 601.4 million or 0.7% of the end 2013 target (2011 commitment tranche + 1/6 of the 2007 commitment for n+2, 2010 commitment tranche and 2011 commitment tranche + 2/6 of the 2007 commitment tranche for n+3). Twenty-seven programmes were affected by the automatic de-commitment rule (see detailed list in Annex 3).

As concerns the breakdown by fund, ERDF was the principal fund affected by de-commitments also in 2014: n+2/n+3 targets were not met by seven territorial cooperation programmes, seven OPs in the RCE Objective, three OPs in the Convergence Objective and one OP in both Convergence and RCE Objectives, leading to reductions of EUR 20.4 million, EUR 28.7 million, EUR 153.9 million and EUR 20.5 million respectively. The total de-committed amount related to ERDF is EUR 223.5 million, approximately 27.1% of the 2013 target for the OPs concerned.

For the ESF, nine OPs - five in the RCE Objective, one in the Convergence Objective and three sharing both the RCE and Convergence objectives - were affected, with a reduction of EUR 59.1 million, EUR 5.7 million and EUR 138.8 million respectively. The total amount de-committed related to ESF is EUR 203.6 million, approximately 10.4% of 2013 target for the OPs concerned.

For both ERDF and ESF the de-commitment figures include also late de-commitments of amounts related to 2008-10 commitment tranches.

For the Cohesion Fund, in 2014 there was a de-commitment of EUR 174.2 million, approximately 12.4% of the 2013 target of the OP concerned.

As concerns the breakdown by n+2/n+3, the total amount de-committed under the N+2 rule was EUR 83.2 million, while the total amount de-committed under the N+3 rule was EUR 518.2 million.

3.4.3 Cumulative N+2/N+3 de-commitments made by the end of 2014

The lower the part of the commitments that is lost over time, the more successful a programme is in making use of the respective financial allocation of the period 2007-2013. The corresponding performance indicator is the share of total accumulated de-commitments (implemented from 2011 to 2014) in the value of the cumulative n+2 / n+3 target at end 2013 (i.e. commitment tranches 2008, 2009, 2010 and 2011 plus 4/6 of the 2007 tranche for n+2 and n+3 countries). This total does not yet include the de-commitments to be made in 2015 following the N+2/N+3 calculation at the end of 2014.

The total amount de-committed under the N+2/N+3 rule up to 2014 was EUR 851.8 million or 0.4% of the end 2013 cumulative target. 40 programmes were affected by the automatic de-commitment rule.

As concerns the breakdown by fund, ERDF was the principal fund affected by de-commitments up to 2014: eleven territorial cooperation programmes lost a total amount of EUR 44.5 million, eleven OPs in the RCE Objective lost a total of EUR 48.7 million, six OPs in the Convergence Objective lost EUR 314.3 million and an OP related to RCE and Convergence lost EUR 20.5 million. The total cumulative de-committed amount related to ERDF is thus EUR 427.9 million, approximately 9.6% of the end 2013 cumulative targets for the OPs concerned.

For the ESF, eleven OPs were affected: six OPs in the RCE Objective lost EUR 65.6 million, two in the Convergence Objective lost EUR 13.2 million and another three in sharing both Objectives lost EUR 140.7 million. The total cumulative de-committed amount related to ESF is thus EUR 219.5 million, approximately 4.4% of the end 2013 cumulative targets for the OPs concerned.

For the Cohesion Fund, only two OPs were affected, losing EUR 204.5 million, approximately 5% of its end 2013 cumulative target.

Table 16: 2007-2013 n+2/n+3 de-commitments by Fund as of 31/12/2014 (in EUR million)

De-commitments					
De-commitment year	**2011**	**2012**	**2013**	**2014**	**TOTAL**
ESF	7,5	2,5	5,9	203,6	**219,5**
ERDF	2,2	18,7	183,5	223,5	**427,9**
CF	0,0	0,0	30,2	174,2	**204,5**
TOTAL	**9,6**	**21,2**	**219,6**	**601,4**	**851,8**

It should be emphasized that this table does not include yet the de-commitments that will have to be made in 2015 after the contradictory procedure as a result of the N+2 (or N+3) target at the end of 2014.

3.5 MEMBER STATES' PAYMENT FORECASTS FOR THE 2007-13 PERIOD

Every year, in accordance with the regulations on Cohesion Policy Funds, national authorities submit by 30 April their forecasts of requests for payments for the current and following year, by Programme and Fund. For the programming period 2007-2013 this requirement is made under Article 76(3) of Council Regulation 1083/2006.

This underestimation of the forecasts, for the first time, in September 2014, contributes to explain why the Commission had also during the autumn slightly underestimated the final claims to be expected at the end of the year.

Table 17 below presents the 2014 Member States' forecasting errors listed by country for the 2007-2013 programmes for EU-28. Relative forecast errors are used in the analysis, i.e. the forecasting error by a Member State for a given year measured in percentage of the actual payment claims submitted by that Member State during the same year. This approach has proven to be more appropriate than the one used before 2012 based on the comparison between forecast and payments made to Member States: the recurrent lack of payment appropriations at the end of the year would make the interpretation of forecast errors based on the comparison with payments less conclusive.

The overall forecasting error was an overestimation of 11%, higher than the 2013 error (8% overestimation), but the situation varies widely across Member States. The significant underestimation by some countries partially counterbalanced high overestimation by other countries. Thus, in 2014 the general trend of overestimation observed during the previous years was still confirmed.

Slovakia and Croatia had the highest overestimation reaching 128% and 104% respectively but, for Croatia, this did not have a major impact on the total forecast error (its claims represent 0.1% of the total claims received).

In absolute value, the countries with the highest overestimation are Czech Republic, Slovakia, Germany and Romania. Their overestimation rate is 71%, 128%, 37% and 31% respectively, which contributed significantly to increase the general forecast error, as the 2014 payment requests relating to Czech Republic represents 7% of the total claims, those relating to Slovakia represent 2%, those relating to Germany represent 6% and those relating to Romania represent 7%.

On the other hand, it should be noted that 11 countries and Territorial Cooperation underestimated their payment forecasts (in the interval from -2% to -59%). Their estimations significantly counterbalanced the general trend of overestimation, as the payment claims of these countries represent 55% in the total payment claims.

Overall, as concerns the accuracy of forecasts, 10 Member States and Territorial Cooperation have had error rates of less than 5%.

The update of payment forecasts, submitted by the Member States in September 2014, involved a reduction to the total forecast amount by EUR 6.8 billion down to EUR 54.3 billion. This reduction of the payment forecasts was the net result of total increases by EUR 0.2 billion from 7 MSs and Territorial Cooperation and total decreases by EUR 7.1 billion from another 15 MSs (6 MSs did not modify their forecasts in September). The highest reduction came from Czech Republic which decreased its forecast by EUR 3.4 billion. Taking into account this reduction, Czech Republic switches from an overestimation of 71% in April as mentioned above to an underestimation of 17% in September.

With an average underestimation of 2%, the update of forecasts in September was, overall, quite close to the total amount of the claims effectively submitted by MSs between January and December and comparable to the corresponding overestimation of 2% in 2013. However, this average remains the sum of over and underestimation between the various Member States and between operational programmes within a same Member State.

This underestimation of the forecasts, for the first time, in September 2014, contributes to explain why the Commission had also during the autumn slightly underestimated the final claims to be expected at the end of the year.

Table 17: Forecasting errors by EU-28* in 2014 for 2007-2013 programmes (in EUR million)

2014	Forecast*	Payment requests	Difference	Diff %
AT	264	162	102	63,0%
BE	296	289	7	2,3%
BG	1.478	1.177	301	25,6%
CY	124	93	31	32,9%
CZ	6.550	3.831	2.718	71,0%
DE	4.603	3.356	1.246	37,1%
DK	99	104	-5	-4,8%
EE	329	336	-6	-1,9%
ES	4.373	4.350	23	0,5%
FI	224	219	5	2,3%
FR	2.242	2.298	-56	-2,4%
GR	2.475	2.796	-320	-11,5%
HR	133	65	68	104,3%
HU	4.942	4.757	185	3,9%
IE	48	116	-68	-58,7%
IT	4.997	5.353	-356	-6,6%
LT	1.054	1.088	-34	-3,1%
LU	9	9	0	1,9%
LV	874	797	78	9,7%
MT	227	181	46	25,3%
NL	289	251	38	15,2%
PL	11.294	11.470	-176	-1,5%
PT	2.794	3.028	-234	-7,7%
RO	5.005	3.812	1.192	31,3%
SE	337	298	39	13,2%
SI	720	773	-53	-6,8%
SK	2.547	1.119	1.428	127,7%
UK	1.498	1.749	-251	-14,4%
CB	1.342	1.364	-22	-1,6%
TOTAL	**61.167**	**55.241**	**5.926**	**11%**

*Data as of 19/05/2014

The above figures are referred to the forecasts of the overall requests for payments sent by Member States in 2014; this figure does not always coincide with the payment requests actually payable by the Commission within the two months deadline indicated by the Regulation 1083/2006[12].

Indeed, according to Article 79 of Regulation 1083/2006[13], the Commission shall pay the payment claims till the total of pre-financing and interim payments for a programme reaches 95% of the allocation of the programme. Once this threshold is reached, the Member State can continue sending its payment requests but these are not paid by the Commission until the

[12] Article 87 of Council Regulation (EC) No 1083/2006 lays down that " *Subject to available funding, and the absence of a suspension of payments in accordance with Article 92, the Commission shall make the interim payment no later than two months after the date on which a application for payment meeting the conditions referred to in Article 86 is registered with the Commission*".

[13] Article 79 of Council Regulation (EC) No 1083/2006 lays down that "*The cumulative total of pre-financing and interim payments made by the Commission shall not exceed 95% of the seven-year contribution from the Funds to the Operational Programme; the remaining 5% will only be paid at the closure of the Operational Programme.*"

closure of the programme. They are used to clear the outstanding pre-financing in the Commission's accounts.

As more and more programmes reach the "95% ceiling", this distinction has become significant in 2014, where the difference between the overall claims submitted in 2014 by the Member States (EUR 55.2 billion, used in the comparison with forecasts in Table 17), and the claims payable by the Commission (EUR 52.8 billion) is EUR 2.4 billion. This difference represents the claims to be paid only at the closure of the related operational programme.

4 IMPLEMENTATION OF THE 2000-2006 PERIOD

The financial framework for the Structural Funds for the programming period 2000-2006 (former Heading 2a) consisted of the 2000-2006 allocation for the EU-15 MS decided in 1999 and the 2004-2006 allocation for the EU-10 MS decided in 2002. By the end of 2014, operational programmes with combined allocations equivalent to 74% of the global 2000-2006 allocation had already been closed.

4.1 PAYMENTS AND RECONSTITUTIONS FOR 2000-2006 PROGRAMMES IN 2014

The clearance of the 2000-2006 programmes continued in 2014 as shown in Table 18. Following the acceleration observed in 2013, when the RAL for the 2000-2006 programmes was reduced by more than half, in 2014 the implementation continued at a slower pace.

As no payment appropriations were foreseen in the Budget 2014 for the ESF, ERDF and EAGGF programmes, closure payments were made in most cases using additional appropriations from assigned revenue. A limited number of internal transfers were made for the most part in favour of ERDF Objective 1 which received a substantial reinforcement of EUR 90.75 million mainly from the pre-2007 CF projects.

As regards FIFG, a transfer of EUR 11.63 million was conducted in order to reinforce the 2007-2013 EFF Convergence programmes.

Table 18 : Payments: available appropriations and their implementation for 2000-2006 programmes and evolution of the RAL (in EUR million)

Budget item	Title	Initial Budget	Amending Budgets	Transfers	Other additional appropriations*	Total available	Total execution	RAL 1/01/2014	Changes of RAL**	RAL 31/12/2014
04 02 01	ESF Objective 1	0.00	0.00		55.68	55.68	38.29	559.89	-84.43	437.17
04 02 02	ESF - PEACE	p.m.	0.00			0.00	0.00	0.00		0.00
04 02 04	ESF Objective 2	p.m.	0.00			0.00	0.00	4.76	-0.82	3.94
04 02 06	ESF - Objective 3	0.00	0.00		3.68	3.68	3.52	52.49	-6.44	42.52
04 02 08	EQUAL	0.00	0.00			0.00	0.00	9.39		9.39
04 02 10	ESF - TA and Innovative Measures	p.m.	0.00		0.00	0.00	0.00	0.00		0.00
	Total ESF	0.00	0.00	0.00	59.36	59.36	41.81	626.53	-91.69	493.02
13 03 01	ERDF Objective 1	0.00	0.00	90.75	67.15	157.90	157.90	1,208.92	-241.39	809.63
13 03 02	ERDF - PEACE	p.m.	0.00			0.00	0.00	0.00		0.00
13 03 04	ERDF Objective 2	0.00	0.00		3.95	3.95	3.95	253.26	-49.60	199.71
13 03 06	URBAN	0.00	0.00			0.00	0.00	0.56		0.56
13 03 08	ERDF - TA and Innovative Measures	p.m.	0.00		0.01	0.01	0.00	0.01		0.01
13 03 13	Interreg III	0.00	0.00	1.43	5.79	7.22	7.22	85.77	-21.94	56.60
	Total ERDF	0.00	0.00	92.19	76.90	169.09	169.08	1,548.52	-312.93	1,066.51
	Total Heading 1B	0.00	0.00	92.19	136.27	228.45	210.89	2,175.05	-404.62	1,559.53
05 04 02 01	EAGGF Objective 1	0.00	0.00		12.57	12.57	6.56	193.63	-37.44	149.64
05 04 02 02	EAGGF - PEACE	p.m.	0.00		0.09	0.09	0.09	0.00	0.09	0.00
05 04 02 06	Leader	p.m.	0.00		0.07	0.07	0.00	1.52	-1.52	0.00
05 04 02 09	EAGGF - Operational TA	p.m.	0.00			0.00	0.00	0.00		0.00
	Total EAGGF	0.00	0.00	0.00	12.73	12.73	6.64	195.16	-38.87	149.64
11 06 01	FIFG Objective 1	14.44	0.00	-13.31	7.65	8.79	8.79	163.27	-30.48	124.00
11 06 02	FISH - PEACE	p.m.	0.00			0.00	0.00	0.00		0.00
11 06 04	FIFG outside Obj 1	7.94	0.00	1.68	18.19	27.81	18.75	81.45	-29.57	33.13
11 06 07	FIFG - Operational TA and Innovative Measures	0.00				0.00	0.00			0.00
	Total FIFG	22.39	0.00	-11.63	25.84	36.60	27.53	244.72	-60.06	157.13
	Total Heading 2	22.39	0.00	-11.63	38.56	49.33	34.18	439.87	-98.93	306.76
	Total	**22.39**	**0.00**	**80.56**	**174.83**	**277.78**	**245.07**	**2,614.92**	**-503.55**	**1,866.30**

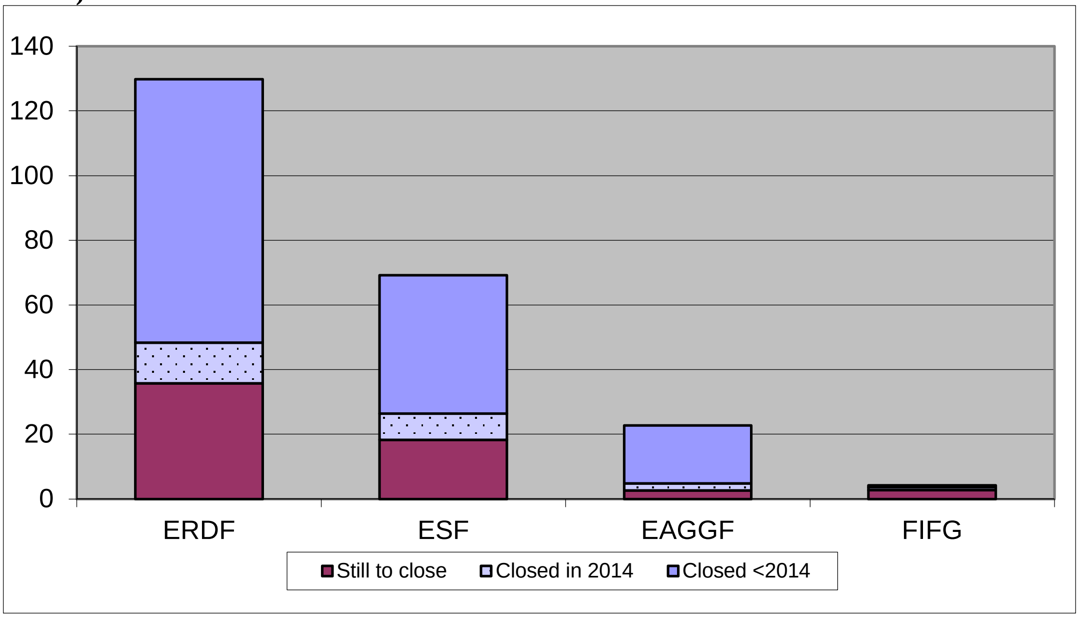
** Assigned revenue and appropriations made available again*
*** Recommitted & Decommitted & Cancelled*

For the analysis of closures that follows, programmes are considered as closed in budgetary terms when the final payment has been processed and the commitment has been brought to zero through final payment and/or de-commitment. Multi-fund programmes are considered as individual programmes for each fund concerned, which results in a total number of 830 OPs.

Following the above mentioned criteria, 88% (728 OPs) of the programmes have been closed by the end of 2014. These 728 OPs represent EUR 166.6 billion (74%) of the original total allocation. For these 728 programmes closed by the end of 2014, overall 1.7% of their initial allocation was de-committed.

As can be seen in Chart 11, the closure process advanced at a particularly fast pace for the FIFG and the ESF for which the OPs closed in 2014 account for 22% and 12% of those funds' respective allocations.

Chart 11: Progress of closure of total allocation per fund for the 2000-2006 period as of end 2014 (in EUR billion)

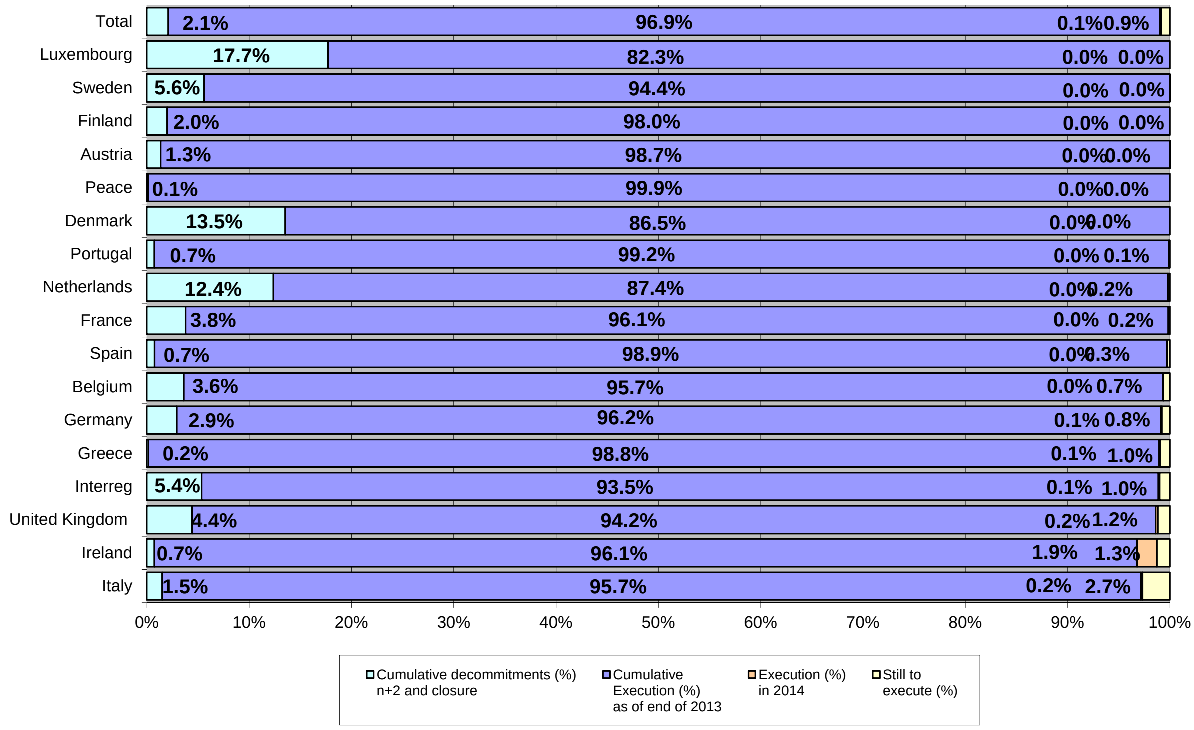


4.2 FINANCIAL FRAMEWORK FOR 2000-2006: CUMULATIVE IMPLEMENTATION BY THE END OF 2014

4.2.1 Implementation of the 2000-2006 allocation by the EU-15 Member States

Member States' progress in finalising the implementation of the 2000-2006 allocation can be assessed by looking at total payments made so far as a share of the total allocation. Chart 12 below compares, for each EU-15 Member State, the cumulative payments at the end of 2013, plus the new payments made in 2014, with the respective allocations (including all reserves) for the full period 2000-2006. As for some Member States n+2 and first closure de-commitments have considerably reduced the allocation still to be executed, they have also been included in the chart below.

Chart 12: Cumulative execution at the end of 2014 (cumulative payments at the end of 2013 + new payments in 2014 + cumulative de-commitments) by EU-15 Member States (mainstream programmes and Community Initiatives) compared to the initial national allocation available for the period 2000-06 (including reserves)



The financial allocation and all payments for the INTERREG and Peace programmes have been singled out in Chart 12 to allow for comparisons by country. Those payments are often allocated in the accounts to the country that manages the specific initiative independently of the ultimate beneficiary, which does not allow for a meaningful analysis of the execution of the amounts made available to each country.

At the end of 2014, only 0.9% of the overall 2000-2006 allocation is still to be executed. In 2014, payment execution for 2000-2006 EU15 closure was limited to 0.1% of the total allocation while closure de-commitments accounted for another 0.2% of the allocation. Compared to 2013, no new EU-15 Member States have reached 100% of cumulative execution (payments plus de-commitments). Only three EU15 MS have still more than 1% of the allocation remaining to be executed.

Annual 2014 payment execution reached as much as 1.9% for Ireland, while 2014 closure de-commitments were limited to a maximum of 0.9% for the United Kingdom.

A similar comparison of overall execution with original allocations, this time broken down by objective, is shown in the following chart:

Chart 13: Cumulative EU-15 execution at the end of 2014 (cumulative payments at the end of 2013 plus new payments in 2014 plus cumulative de-commitments) by objective, compared to the overall allocation available for the period 2000-06 (including reserves)

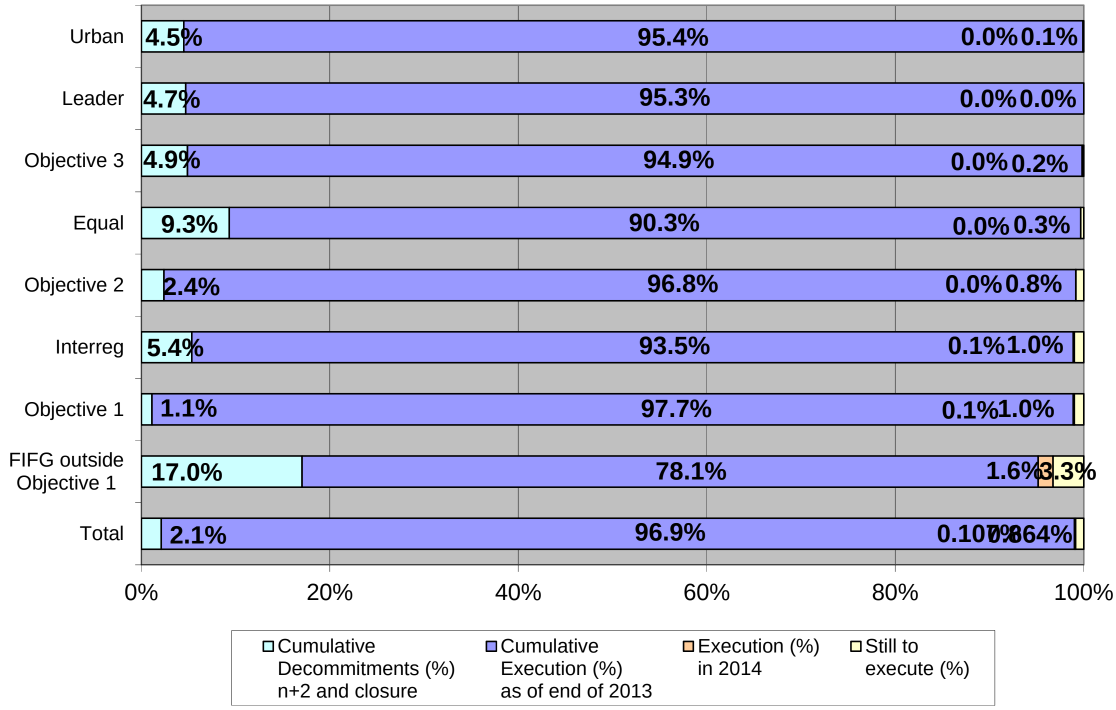


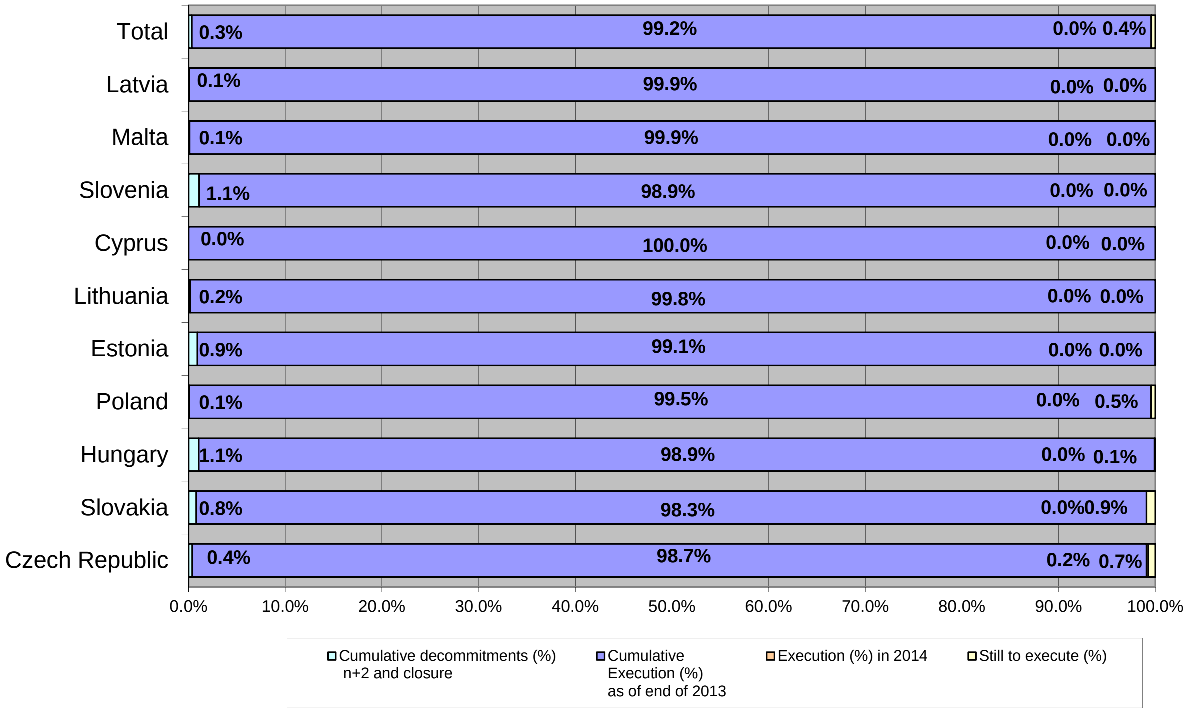
Chart 13 illustrates the following main points:

The cumulative execution for the main two objectives is close to the average of 99.1% that is largely determined by their weight in the overall EU-15 allocation. For Objective 3, Equal, and Urban less than 0.5% of their allocations remain to be executed while Leader has reached 100% implementation at the end of 2014. Progress in closure for FIFG outside Objective 1 was mostly due to closure decommitments of 2.4% of the allocation, with payments accounting for only 1.6%. Similarly, closure of Interreg was driven to a large extent by closure de-commitments (0.4%) while payments accounted for only 0.1% of the allocation.

4.2.2 Implementation of the 2004-2006 allocation by the EU-10 Member States

Chart 14 below shows the breakdown of total execution by the EU-10 Member States of their 2004-2006 allocations.

Chart 14: Total execution at the end of 2014 (cumulative payments at the end of 2013 plus new payments in 2014 plus cumulative de-commitments) by EU-10 Member States (mainstream programmes and Community Initiative EQUAL) compared to the national allocation available for the period 2004-06



As closure had already reached a very advanced stage by end 2013, the 2014 annual payment execution for EU-10 Member States slowed down even further to 0.02% of their 2004-2006 allocations (as compared to 2.8% in 2012 and 0.2% in 2013). There were also few additional closure de-commitments, most notably for Hungary. Thus, the average cumulative execution rate reached 99.52% after 99.5% the year before.

At Member State level this was largely the result of payments corresponding to 0.2% of its allocation for the Czech Republic. The 2004-2006 allocation remaining to be settled is now lower than 1% for all EU10 Member States. Malta, Cyprus, Latvia and Slovenia had already reached full execution of their allocations before 2013, while Lithuania and Estonia reached full implementation of their allocations at the end of 2014 (via closure-decommitments).

Chart 15 shows the implementation of the 2004-2006 allocation for EU-10 MS, this time broken down by Objective / Community Initiative:

Chart 15: Total EU-10 execution at the end of 2014 (cumulative payments at the end of 2013 plus new payments in 2014 plus cumulative de-commitments) by objective, compared to the overall allocation available for the period 2004-2006

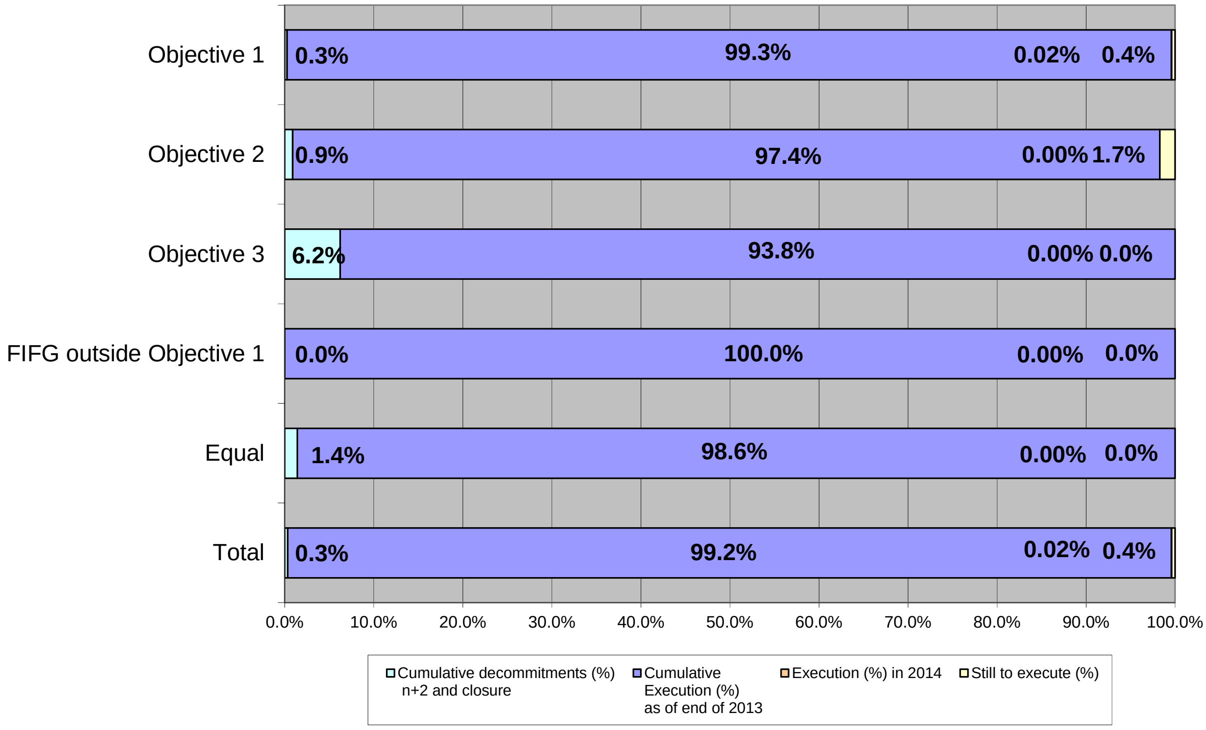


Chart 15 illustrates the following main points:

Unsurprisingly, the cumulative execution for Objective 1 coincides with the overall average of 99.6% due to the dominant weight of Objective 1 in the overall EU-10 allocation. No progress has been made in 2014 for Objective 2 programmes which are still lagging behind with 1.7% remaining to be settled. Full execution had already been reached for Objective 3 Equal and the FIFG outside Objective 1 before 2014.

4.3 CUMULATIVE DE-COMMITMENTS AT THE END OF 2014 (FOR 2000-2006)

This chapter presents the cumulative N+2 de-commitments together with the 2010-2014 de-commitments related to closure.

For the programming period 2000-2006 N+2 de-commitments are regulated by article 31.2 of Council Regulation (EC) N° 1260/1999, known as the N+2 rule. The implementing rules are set in Commission Communication C(2002)1942, as amended by Commission Communication C(2003)2982.

The last N+2 de-commitment exercise was in respect of 2005 commitments, at the end of 2007. There was no N+2 de-commitment for 2006 commitments. The de-commitment cases for 2006 commitments are treated in the framework of the closure exercise.

It should be noted that the 2010-2014 closure de-commitments can be:

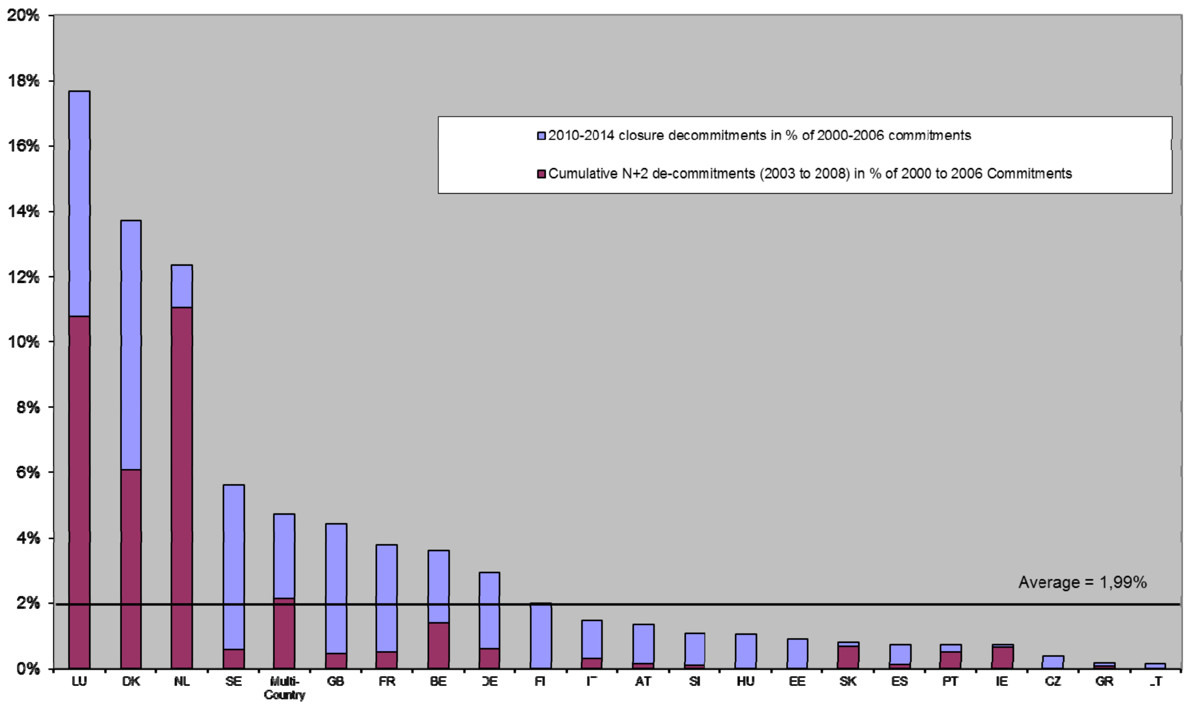
a) final closure de-commitments when the final commitment is brought to zero, any balance due is paid and therefore the programmes closed from the budgetary point of view; the Commission has already analysed the certified expenditure (see also chapter 4.1 above) or
b) preliminary closure de-commitments representing the difference between the outstanding commitments and the amount of the certified expenditure declared together with the closure documents. The Commission is still in the process of analysing the certified expenditure; in the situation of a partial approval of the certified expenditure, the amount not approved will also be de-committed later.

In order to measure the effect of de-commitments, the performance indicator used is the share of total accumulated n+2 de-commitments (from 2003 to 2008) on top of which are added the closure de-commitments (from 2010 to 2014), in the value of total commitments (2000-2006).

The average de-commitments so far are equivalent to 1.99% of the total commitments of the period 2000-06, (n+2: 0.56%, closure: 1.42%). In absolute terms the cumulative amount of de-commitments has reached EUR 4.5 billion so far (of which EUR 1.3 billion were n+2 de-commitments and another EUR 3.2 billion were closure de-commitments).

Using the indicator of de-commitments relative to total commitments, the following 3 charts give the (cumulative) situation by Member State, Fund and Objective, respectively.

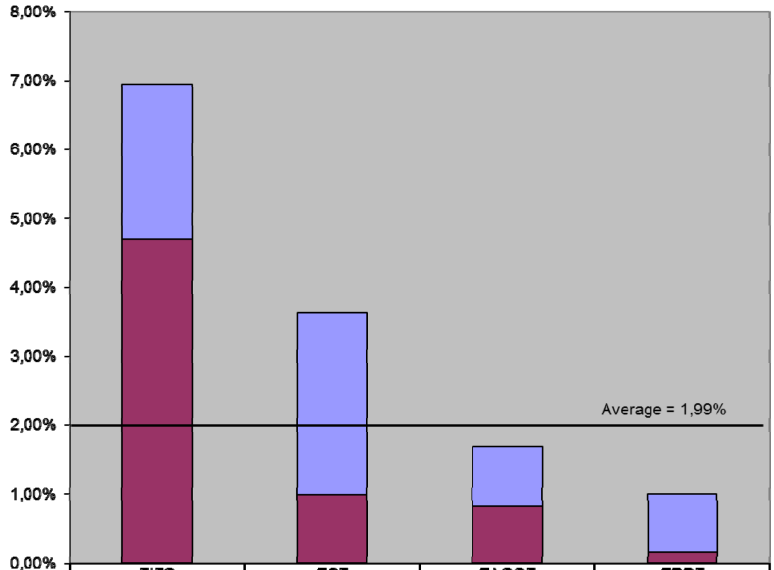
Chart 16: Relative significance of the cumulative de-commitments up to the end of 2014, by Member State



By Fund, as of the end of 2014, the ERDF and the EAGGF have de-commitments which are lower than the average (1.99% of 2000 to 2006 commitments). The FIFG is still indicated as having the highest cumulative de-commitments with 6.93% of 2000 to 2006 commitments. Although also in 2014, as in 2013, there were some major closure de-commitments for the FIFG, overall, the high FIFG de-commitments are still mainly related to the application of the

N+2 rule. To the contrary, for the ESF high closure de-commitments reaching 2.65% of 2000-2006 commitments already account for close to ¾ of total ESF de-commitments.

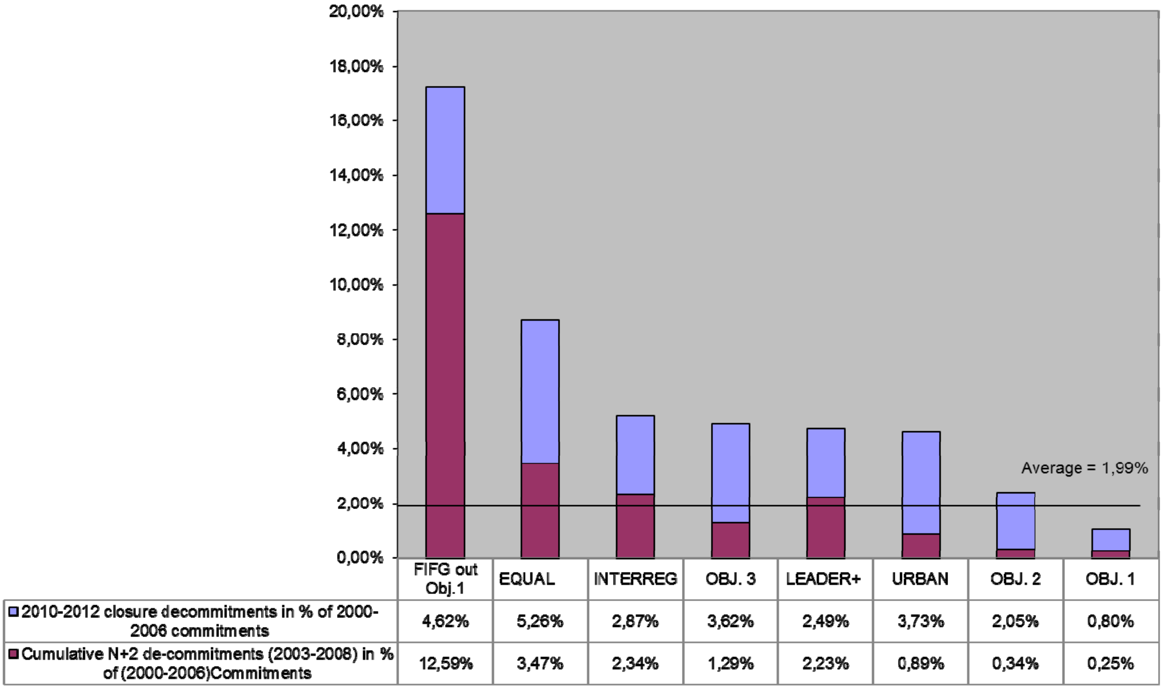
Chart 17: Relative significance of the cumulative de-commitments up to the end of 2014, by Fund



	FIFG	ESF	EAGGF	ERDF
2010-2014 closure decommitments in % of 2000-2006 commitments	2,24%	2,65%	0,87%	0,84%
Cumulative N+2 de-commitments (2003 to 2008) in % of (2000 to 2006)Commitments	4,69%	0,98%	0,82%	0,16%

By objective, the de-commitments as of the end of 2014 are below the average of 1.99% for Objective 1 only; for Objective 2 they are close to the average, whereas for all of the other objectives/initiatives the de-commitments are significantly above average.

Chart 18: Relative significance of the cumulative de-commitments up to the end of 2014 by Objective



4.4 OUTSTANDING COMMITMENTS FROM THE PROGRAMMING PERIOD 2000-2006

4.4.1 Evolution of 2000-06 outstanding commitments in 2014

In 2014, the RAL from the 2000-2006 programming period continued to shrink with an overall decrease of 29%, from EUR 2.6 billion to EUR 1.8 billion (see Table 19 below). While more operational programmes approach completion, the weight of de-commitments in the decrease of outstanding commitments becomes more significant than that of closure payments. Thus, closure de-commitments (EUR 504 million) accounted for 67% of the reduction of the RAL while the remaining 33% was the result of payments (EUR 245 million). The monitoring of these programmes will continue in 2015.

Table 19: Outstanding commitments from 2000-2006 at the end of 2014* (in EUR million)

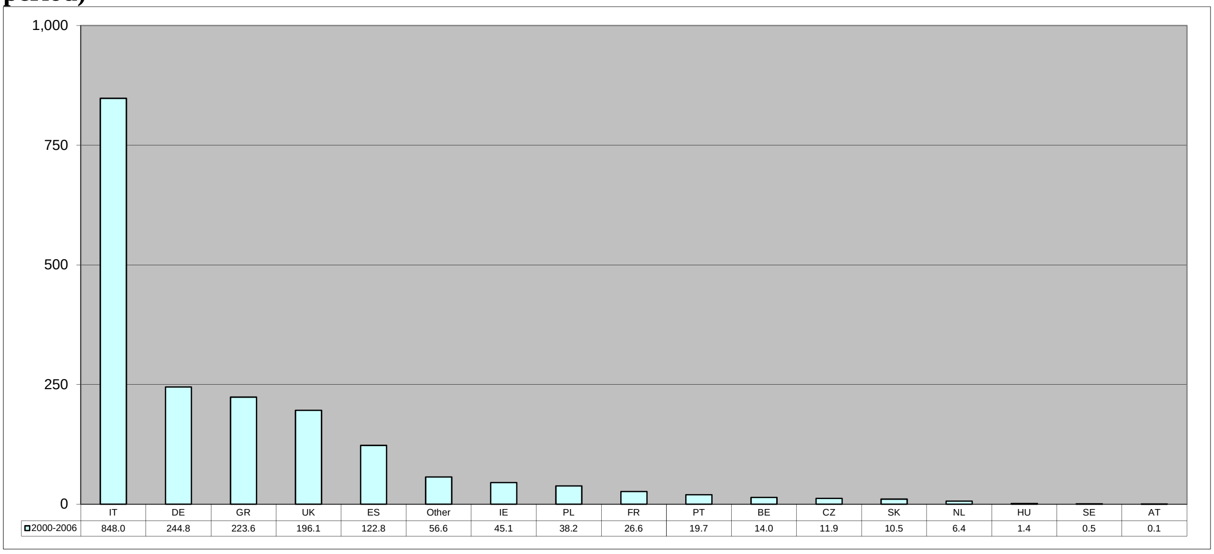
Outstanding commitments at the end of 2013	**2 615**
De-commitments in 2014 on RAL at the end of 2013	-504
Payments in 2014 on outstanding commitments at the end of 2013	- 245
(1) TOTAL outstanding commitments from before 2014	**1 866**
New commitments made in 2014	0
Payments on 2014 commitments	0
(2) TOTAL outstanding commitments from 2014	**0**
(1)+(2) TOTAL outstanding commitments at the end of 2014	**1 866**

* only operational lines

4.4.2 Breakdown of 2000-06 outstanding commitments by Member State

Chart 19 presents total outstanding commitments at the end of 2014 by Member State. Italy remains the Member State with the highest RAL followed at quite some distance by Germany and Greece. Due to a reduction by only 18% of its outstanding commitments in 2014 (below the 29% average reduction), Italy's part of total 2000-2006 RAL has increased further from 39.5% in 2013 to 45.4% at the end of last year. Similarly, the slow reduction of RAL for German and Greek programmes in 2014 translated into an increase of the Member States' share of overall outstanding commitments compared to the end of 2013, while the RAL for Poland remained constant in 2014. Outstanding commitments for the United Kingdom were reduced by almost half in 2014, while the RAL for Spain, Ireland and Portugal was also cut by more than 53% compared to its 2013 value, thus well in excess of the general decrease of the RAL 2000-2006. As a result of the relatively lower progress of residual closure for EU-10 countries, the EU-10 share in the 2000-2006 RAL has advanced further in 2014 from 2.9% at the end of 2013 to 3.3% at the end of last year.

Chart 19: Outstanding commitments by Member State at the end of 2014 (in EUR million) (2000-2006 period)



OVERVIEW OF CHARTS

OVERVIEW OF TABLES

ANNEXES

ANNEX 1 : IMPLEMENTATION BY BUDGET LINES IN 2014 - STRUCTURAL FUNDS

Financial year 2014: Outturn of Commitment Appropriations on 31.12.2014 by budget item

Source C2 provisional outturn reports at date of 05/03/2014 in EUR

ITEM	HEADING	BUDGET					ADDITIONAL APPROPR.		TOTAL		
		VOTED BUDGET	TRANSFERS & AMENDING BUDGET	TOTAL	OUTTURN	%	CARRY OVER, ASSIGNED REVENUE, RECONSTITUTIONS	OUTTURN	TOTAL APPROPRIATONS	OUTTURN	%
		1	2	3 = 1+2	4	5 = 4/3	6	7	8 = 3+6	9 = 4+7	10 =9/8
PRE-2000	**programming periods**										
04 02 03	ESF - Former Objectives 1 and 6	p.m.		0	0		880,050	311,897	880,050	311,897	35.44%
04 02 05	ESF - Former Objectives 2 and 5b	p.m.		0	0		0	0	0	0	
04 02 07	ESF - Former Objectives 3 and 4	p.m.		0	0		0	0	0	0	0.00%
04 02 09	ESF - Community Initiatives (prior to 2000)	p.m.		0	0		3,821,432	0	3,821,432	0	0.00%
04 02 11	ESF - TA and Innovative measures	-		0	0		2,879	0	2,879	0	0.00%
05 04 02 03	EAGGF - Former Objectives 1 and 6	p.m.		0	0		514,670	0	514,670	0	0.00%
05 04 02 04	EAGGF - Former Objective 5b	p.m.		0	0		1,590,226	0	1,590,226	0	0.00%
05 04 02 05	EAGGF - Former Objective 5a	p.m.		0	0		621,180	0	621,180	0	0.00%
05 04 02 07	EAGGF - Community intitiatives (prior to 2000)	p.m.		0	0		168,538	0	168,538	0	0.00%
11 06 03	FIFG - Former Objectives 1 and 6	p.m.		0	0		0	0	0	0	
11 06 06	FIFG - Community Initiatives (prior to 2000)	p.m.		0	0		0	0	0	0	
13 03 03	ERDF - Former Objectives 1 and 6	p.m.		0	0		14,645,870	8,937,426	14,645,870	8,937,426	61.02%
13 03 05	ERDF - Former Objectives 2 and 5b	p.m.		0	0		14,489,033	0	14,489,033	0	0.00%
13 03 07	ERDF - Community initiatives (prior to 2000)	p.m.		0	0		0	0	0	0	
13 03 09	ERDF - TA and Innovative Measures (prior to 2000)	p.m.		0	0		0	0	0	0	
TOTAL PRE-2000		**0**	**0**	**0**	**0**	**0**	**36,733,878**	**9,249,323**	**36,733,878**	**9,249,323**	**25.18%**
2000-2006	**Programming period**										
04 02 01	ESF Objective 1	p.m.		0	0		299,783,592		299,783,592	0	0.00%
04 02 02	ESF - PEACE	p.m.		0	0				0	0	
04 02 04	ESF Objective 2	p.m.		0	0		2,839,163		2,839,163	0	0.00%
04 02 06	ESF - Objective 3	p.m.		0	0		171,235,512		171,235,512	0	0.00%
04 02 08	EQUAL	p.m.		0	0		17,019,791		17,019,791	0	0.00%
04 02 10	ESF - TA and Innovative Measures	-		0	0		6,163		6,163	0	0.00%
05 04 02 01	EAGGF Objective 1	p.m.		0	0		13,592,165		13,592,165	0	0.00%
05 04 02 02	EAGGF - PEACE	p.m.		0	0		87,488	87,488	87,488	87,488	100.00%
05 04 02 06	Leader	p.m.		0	0		538,767		538,767	0	0.00%
05 04 02 09	EAGGF - Operational TA	p.m.		0	0				0	0	
11 06 01	FIFG Objective 1	p.m.		0	0		533,572		533,572	0	0.00%
11 06 02	FISH - PEACE	p.m.		0	0				0	0	
11 06 04	FIFG outside Obj 1	p.m.		0	0		25,301,675		25,301,675	0	0.00%
13 03 01	ERDF Objective 1	p.m.		0	0		161,494,556		161,494,556	0	0.00%
13 03 02	ERDF - PEACE	p.m.		0	0				0	0	
13 03 04	ERDF Objective 2	p.m.		0	0		85,663,555		85,663,555	0	0.00%
13 03 06	URBAN	p.m.		0	0		2,631,535		2,631,535	0	0.00%
13 03 08	ERDF - TA and Innovative Measures	p.m.		0	0		9,859		9,859	0	0.00%
13 03 13	Interreg III	p.m.		0	0		21,019,284		21,019,284	0	0.00%
TOTAL 2000-2006		**0**	**0**	**0**	**0**	**0**	**801,756,677**	**87,488**	**801,756,677**	**87,488**	**0.01%**
2007-2013	**Programming period**										
04 02 17	ESF - Convergence	0		0	0		17,878,980	16,683,215	17,878,980	16,683,215	93.31%
04 02 19	ESF - Regional competitiveness and employment	0		0	0		133,316,785	133,316,785	133,316,785	133,316,785	100.00%
04 02 20	ESF - Operational TA	0		0	0		39,227		39,227	0	0.00%
13 03 16	ERDF - Convergence	0		0	0				0	0	
13 03 17	ERDF - PEACE	0		0	0				0	0	
13 03 18	ERDF - Regional competitivess and employment	0		0	0				0	0	
13 03 19	ERDF - European territorial co-operation	0		0	0				0	0	
13 03 20	ERDF - Operational TA	0		0	0				0	0	
13 03 31	ERDF - Operational TA Baltic Sea Strategy	0		0	0				0	0	
13 04 02	Cohesion Fund 2007-2013	0		0	0				0	0	
TOTAL 2007-2013		**0**	**0**	**0**	**0**		**151,234,992**	**150,000,000**	**151,234,992**	**150,000,000**	**99.18%**
2014-2020	**programming period**										
04 01 04 01	ESF - Expenditure on adm. management	15,500,000		15,500,000	15,356,603	99.07%	1,087		15,501,087	15,356,603	99.07%
04 02 60	ESF — Less developed regions	5,636,300,000	-15,247,395	5,621,052,605	3,932,722,061	69.96%			5,621,052,605	3,932,722,061	69.96%
04 02 61	ESF — Transition regions	1,832,300,000	-762,221	1,831,537,779	1,162,099,751	63.45%			1,831,537,779	1,162,099,751	63.45%
04 02 62	ESF — More developed regions	3,752,500,000	-1,143,976	3,751,356,024	2,604,015,528	69.42%			3,751,356,024	2,604,015,528	69.42%
04 02 63 01	ESF — Operational TA COM	10,000,000	7,560,000	17,560,000	17,559,531	100.00%			17,560,000	17,559,531	100.00%
04 02 63 02	ESF — Operational TA MS	0	4,165,645	4,165,645	4,165,645	100.00%			4,165,645	4,165,645	100.00%
04 02 64	Youth Employment Initiative (YEI)	1,804,100,000		1,804,100,000	1,574,353,825	87.27%			1,804,100,000	1,574,353,825	87.27%
04 01 04 05	FEAD -Non operational TA										
04 06 01	FEAD	500,000,000	12,987,948	512,987,948	500,784,056	97.62%			512,987,948	500,784,056	97.62%
04 06 02	FEAD - Operational TA	1,280,000		1,280,000	1,240,000	96.88%			1,280,000	1,240,000	96.88%
05 04 60 01	EAFRD - Rural development programmes 2014 - 2020	13,970,049,059		13,970,049,059	3,294,627,697	23.58%			13,970,049,059	3,294,627,697	23.58%
05 04 60 02	Rural Development - Operational TA	17,222,000	-730,000	16,492,000	11,869,022	71.97%	933		16,492,933	11,869,022	71.96%
11 01 04 01	EMFF - Expenditure on adm. management	4,100,000	-774,900	3,325,100	3,320,542	99.86%	71,179	57,000	3,396,279	3,377,542	99.45%
11 06 60	EMFF - sustainable and competitive fisheries	753,443,838	34,616,851	788,060,689	19,167,006	2.43%			788,060,689	19,167,006	2.43%
11 06 63 01	EMFF - TA	3,834,475	-1,277,975	2,556,500	2,503,607	97.93%			2,556,500	2,503,607	97.93%
11 06 63 02	EMFF- Operational TA	0		0	0				0	0	
13 01 04 01	ERDF - Expenditure on adm. management	11,200,000		11,200,000	10,951,525	97.78%			11,200,000	10,951,525	97.78%
13 01 04 03	CF- Expenditure on adm. management	4,200,000		4,200,000	4,199,992	100.00%			4,200,000	4,199,992	100.00%
13 03 60	ERDF — Less developed regions	17,627,800,000	-5,226,503	17,622,573,497	7,343,016,939	41.67%			17,622,573,497	7,343,016,939	41.67%
13 03 61	ERDF — Transition regions	2,865,400,000	-1,167,324	2,864,232,677	1,711,804,061	59.76%			2,864,232,677	1,711,804,061	59.76%
13 03 62	ERDF — More developed regions	3,650,900,000	-1,715,809	3,649,184,191	2,188,846,023	59.98%			3,649,184,191	2,188,846,023	59.98%
13 03 63	ERDF — Outermost and sparsely populated regions	209,100,000		209,100,000	144,093,487	68.91%			209,100,000	144,093,487	68.91%
13 03 64 01	ERDF — European territorial cooperation (ETC)	505,700,000		505,700,000	101,623,065	20.10%			505,700,000	101,623,065	20.10%
13 03 65 01	ERDF — Operational TA COM	69,000,000	-5,292,000	63,708,000	55,758,266	87.52%			63,708,000	55,758,266	87.52%
13 03 65 02	ERDF — Operational TA MS	0	8,109,636	8,109,636	8,109,636	100.00%			8,109,636	8,109,636	100.00%
13 03 66	ERDF — Innovative Actions in the field of Sustainable Ur	50,100,000		50,100,000	50,028,377	99.86%			50,100,000	50,028,377	99.86%
13 03 67	2014-2020: Baltic Sea region — TA	2,500,000		2,500,000	2,500,000	100.00%			2,500,000	2,500,000	100.00%
13 03 68	2014-2020: Danube region — TA	2,500,000		2,500,000	2,500,000	100.00%			2,500,000	2,500,000	100.00%
13 04 60	Cohesion Fund	7,939,400,000	-3,224,719	7,936,175,281	5,348,080,397	67.39%			7,936,175,281	5,348,080,397	67.39%
13 04 61 01	Cohesion Fund — Operational TA COM	23,600,000	-2,268,000	21,332,000	18,384,357	86.18%			21,332,000	18,384,357	86.18%
13 04 61 02	Cohesion Fund — Operational TA MS	0	3,224,719	3,224,719	3,224,719	100.00%			3,224,719	3,224,719	100.00%
TOTAL 2014-2020		**61,262,029,372**	**31,833,976**	**61,293,863,348**	**30,136,905,719**	**49.17%**	**73,200**	**57,000**	**61,293,936,548**	**30,136,962,719**	**49.17%**
	Total	**61,262,029,372**	**31,833,976**	**61,293,863,348**	**30,136,905,719**	**49.17%**	**989,798,747**	**159,393,811**	**62,283,662,095**	**30,296,299,530**	**48.64%**

ANNEX 1 : IMPLEMENTATION BY BUDGET LINES IN 2014 - STRUCTURAL FUNDS

Financial year 2014: Outturn of Payment Appropriations on 31.12.2014 by budget item

Source: C2 provisional outturn reports at date of 05/03/2014 — in EUR

ITEM	HEADING	BUDGET					ADDITIONAL APPROPR.		TOTAL		
		VOTED BUDGET	TRANSFERS & AMENDING BUDGET	TOTAL	OUTTURN	%	CARRY OVER, ASSIGNED REVENUE, RECONSTITUTIONS	OUTTURN	TOTAL APPROPRIATIONS	OUTTURN	%
		1	2	3 = 1+2	4	5 = 4/3	6	7	8 = 3+6	9 = 4+7	10 =9/8
Pre-2000	**programming periods**										
04 02 03	ESF - Former Objectives 1 and 6	p.m.		0			406,443	406,443	406,443	406,443	100.00%
04 02 05	ESF - Former Objectives 2 and 5b	p.m.		0					0	0	
04 02 07	ESF - Former Objectives 3 and 4	p.m.		0					0	0	
04 02 09	ESF - Community Initiatives (prior to 2000)	p.m.		0					0	0	
04 02 11	ESF - TA and Innovative measures	-		0			720		720	0	0.00%
05 04 02 03	EAGGF - Former Objectives 1 and 6	p.m.		0			105,282		105,282	0	0.00%
05 04 02 04	EAGGF - Former Objective 5b	p.m.		0			1,590,226		1,590,226	0	0.00%
05 04 02 05	EAGGF - Former Objective 5a	p.m.		0			621,180		621,180	0	0.00%
05 04 02 07	EAGGF - Community intitiatives (prior to 2000)	p.m.		0			158,165		158,165	0	0.00%
11 06 03	FIFG - Former Objectives 1 and 6	p.m.		0					0	0	
11 06 05	FIFG - Former Objectives 1 and 6	p.m.		0					0	0	
11 06 06	FIFG - Community Initiatives (prior to 2000)	p.m.		0					0	0	
13 03 03	ERDF - Former Objectives 1 and 6	p.m.		0			8,937,426	8,937,426	8,937,426	8,937,426	100.00%
13 03 05	ERDF - Former Objectives 2 and 5b	p.m.		0			778,974		778,974	0	0.00%
13 03 07	ERDF - Community initiatives (prior to 2000)	p.m.		0					0	0	
13 03 09	ERDF - TA and Innovative measures (prior to 2000)	p.m.		0					0	0	
TOTAL PRE-2000		**0**	**0**	**0**	**0**		**12,598,417**	**9,343,869**	**12,598,417**	**9,343,869**	**74.17%**
2000-2006	**programming period**										
04 02 01	ESF Objective 1			0			55,682,748	38,289,415	55,682,748	38,289,415	68.76%
04 02 02	ESF - PEACE	p.m.		0					0	0	
04 02 04	ESF Objective 2	p.m.		0					0	0	
04 02 06	ESF - Objective 3			0			3,681,897	3,524,357	3,681,897	3,524,357	95.72%
04 02 08	EQUAL			0					0	0	
04 02 10	ESF - TA and Innovative Measures	p.m.		0			20		20	0	0.00%
05 04 02 01	EAGGF Objective 1			0			12,573,772	6,556,494	12,573,772	6,556,494	52.14%
05 04 02 02	EAGGF - PEACE	p.m.		0			87,488	87,488	87,488	87,488	100.00%
05 04 02 06	Leader	p.m.		0			68,362		68,362	0	0.00%
05 04 02 09	EAGGF - Operational TA	p.m.		0					0	0	
11 06 01	FIFG Objective 1	14,444,368	-13,305,316	1,139,052	1,139,052	100.00%	7,648,820	7,648,820	8,787,871	8,787,871	100.00%
11 06 02	FISH - PEACE	p.m.		0					0	0	
11 06 04	FIFG outside Obj 1	7,941,702	1,679,610	9,621,312	9,621,312	100.00%	18,186,427	9,124,112	27,807,739	18,745,424	67.41%
11 06 07	FIFG - Operational TA and Innovative Measures			0					0	0	
13 03 01	ERDF Objective 1		90,754,106	90,754,106	90,754,106	100.00%	67,149,650	67,149,650	157,903,755	157,903,755	100.00%
13 03 02	ERDF - PEACE	p.m.		0					0	0	
13 03 04	ERDF Objective 2			0			3,947,291	3,947,291	3,947,291	3,947,291	100.00%
13 03 06	URBAN			0					0	0	
13 03 08	ERDF - TA and Innovative Measures	p.m.		0			9,859		9,859	0	0.00%
13 03 13	Interreg III		1,430,992	1,430,992	1,430,992	100.00%	5,793,623	5,793,623	7,224,615	7,224,615	100.00%
TOTAL 2000-2006		**22,386,070**	**80,559,392**	**102,945,462**	**102,945,462**	**100.00%**	**174,829,957**	**142,121,250**	**277,775,419**	**245,066,712**	**88.22%**
2007-2013	**programming period**										
04 02 17	ESF - Convergence	6,769,000,000	290,668,472	7,059,668,472	7,059,668,472	100.00%	60,039,120	60,039,120	7,119,707,592	7,119,707,592	100.00%
04 02 19	ESF - Regional competitiveness and employment	2,997,183,133	-172,405,782	2,824,777,351	2,824,777,351	100.00%			2,824,777,351	2,824,777,351	100.00%
04 02 20	ESF - Operational TA	6,000,000	1,916,899	7,916,899	7,916,899	100.00%	3,640,838	582,868	11,557,737	8,499,767	73.54%
13 03 16	ERDF - Convergence	21,544,000,000	1,130,700,000	22,674,700,000	22,674,700,000	100.00%	68,520,000	68,520,000	22,743,220,000	22,743,220,000	100.00%
13 03 17	ERDF - PEACE	26,000,000	6,725,407	32,725,407	32,725,407	100.00%			32,725,407	32,725,407	100.00%
13 03 18	ERDF - Regional competitivess and employment	4,149,480,610	484,965,746	4,634,446,356	4,634,446,356	100.00%	6,630,858	6,630,858	4,641,077,214	4,641,077,214	100.00%
13 03 19	ERDF - European territorial co-operation	1,106,791,028	406,996,583	1,513,787,611	1,513,787,611	100.00%			1,513,787,611	1,513,787,611	100.00%
13 03 20	ERDF - Operational TA	25,600,000	-12,909,209	12,690,791	12,690,791	100.00%			12,690,791	12,690,791	100.00%
13 03 31	ERDF - Operational TA Baltic Sea Strategy	1,600,000	120,142	1,720,142	1,720,142	100.00%			1,720,142	1,720,142	100.00%
13 04 02	Cohesion Fund 2007-2013	10,002,500,000	2,790,541,748	12,793,041,748	12,793,041,748	100.00%	59,920,000	59,920,000	12,852,961,748	12,852,961,748	100.00%
TOTAL 2007-2013		**46,628,154,771**	**4,927,320,005**	**51,555,474,776**	**51,555,474,776**	**100.00%**	**198,750,817**	**195,692,846**	**51,754,225,592**	**51,751,167,621**	**99.99%**
2014-2020	**programming period**										
04 01 04 01	ESF - Expenditure on adm. management	15,500,000		15,500,000	7,721,925	49.82%	7,011,976	5,576,485	22,511,976	13,298,410	59.07%
04 02 60	ESF — Less developed regions	364,000,000	-39,607,572	324,392,428	324,392,428	100.00%			324,392,428	324,392,428	100.00%
04 02 61	ESF — Transition regions	108,366,526	-30,843,668	77,522,858	77,522,858	100.00%			77,522,858	77,522,858	100.00%
04 02 62	ESF — More developed regions	219,610,040	-43,194,494	176,415,546	176,415,546	100.00%			176,415,546	176,415,546	100.00%
04 02 63 01	ESF — Operational TA COM	6,000,000	-4,600,000	1,400,000	1,393,209	99.51%			1,400,000	1,393,209	99.51%
04 02 63 02	ESF — Operational TA MS			0					0	0	
04 02 64	Youth Employment Initiative (YEI)	450,000,000	-415,656,285	34,343,715	34,343,715	100.00%			34,343,715	34,343,715	100.00%
04 01 04 05	FEAD -Non operational TA			0					0	0	
04 06 01	FEAD	306,000,000	103,526,764	409,526,764	409,526,764	100.00%			409,526,764	409,526,764	100.00%
04 06 02	FEAD - Operational TA	1,280,000	-1,280,000	0					0	0	
05 04 60 01	EAFRD - Rural development programmes 2014 - 20	1,267,275,423	-1,042,280,023	224,995,400	224,989,886	100.00%			224,995,400	224,989,886	100.00%
05 04 60 02	Rural Development - Operational TA	7,748,500	-3,400,000	4,348,500	3,335,487	76.70%	933		4,349,433	3,335,487	76.69%
11 01 04 01	EMFF - Expenditure on adm. management	4,100,000	-774,900	3,325,100	2,321,896	69.83%	1,852,024	1,257,047	5,177,124	3,578,944	69.13%
11 06 60	EMFF - sustainable and competitive fisheries	41,845,392	-41,845,392	0					0	0	
11 06 63 01	EMFF - TA	1,982,985	-1,896,574	86,411	86,411	100.00%			86,411	86,411	100.00%
11 06 63 02	EMFF- Operational TA			0					0	0	
13 01 04 01	ERDF - Expenditure on adm management	11,200,000		11,200,000	4,649,183	41.51%	5,697,665	5,246,593	16,897,665	9,895,775	58.56%
13 03 60	ERDF — Less developed regions	1,125,000,000	-770,462,514	354,537,486	354,537,486	100.00%			354,537,486	354,537,486	100.00%
13 03 61	ERDF — Transition regions	167,824,266	-81,609,176	86,215,090	86,215,090	100.00%			86,215,090	86,215,090	100.00%
13 03 62	ERDF — More developed regions	209,061,086	-104,256,615	104,804,471	104,804,471	100.00%			104,804,471	104,804,471	100.00%
13 03 63	ERDF — Outermost and sparsely populated regions	13,000,000	-6,401,307	6,598,693	6,598,693	100.00%			6,598,693	6,598,693	100.00%
13 03 64 01	ERDF — European territorial cooperation (ETC)	53,703,765	-33,978,755	19,725,010	19,725,010	100.00%			19,725,010	19,725,010	100.00%
13 03 65 01	ERDF — Operational TA COM	47,000,000	-22,558,154	24,441,846	24,441,846	100.00%			24,441,846	24,441,846	100.00%
13 03 65 02	ERDF-Operational TA MS			0					0	0	
13 03 66	ERDF — Innovative Actions in the field of Sustainable Urban Development			0					0	0	
13 03 67	2014-2020: Baltic Sea region — TA	1,250,000	-814,506	435,494	435,494	100.00%			435,494	435,494	100.00%
13 03 68	2014-2020: Danube region — TA	1,250,000	-1,250,000	0					0	0	
13 01 04 03	CF - Expenditure on adm. Management	4,200,000		4,200,000	2,001,730	47.66%	2,090,063	1,995,076	6,290,063	3,996,806	63.54%
13 04 60	Cohesion Fund	505,156,711	-300,902,681	204,254,030	204,254,030	100.00%			204,254,030	204,254,030	100.00%
13 04 61 01	Cohesion Fund — Operational TA COM	15,000,000	-6,955,208	8,044,792	8,044,792	100.00%			8,044,792	8,044,792	100.00%
13 04 61 02	Cohesion Fund — Operational TA MS			0					0	0	
TOTAL 2014-2020		**4,947,354,694**	**-2,851,041,062**	**2,096,313,632**	**2,077,757,948**	**99.11%**	**16,652,662**	**14,075,200**	**2,112,966,294**	**2,091,833,149**	**99.00%**
	Total	**51,597,895,535**	**2,156,838,335**	**53,754,733,870**	**53,736,178,186**	**99.97%**	**402,831,852**	**361,233,165**	**54,157,565,722**	**54,097,411,351**	**99.89%**

ANNEX 2

LIST OF COMMISSION TRANSFERS EXECUTED BY THE SF TEAM OF DG BUDG/A2 IN 2014

Origin	Description of budget line	Amount Withdrawn	Destination	Description of budget line	Amount Reinforced	Request	SI2.code	Reason
Payments	titles of Budget line to adapt !							Not SF Transfer
04.020100-C5	ESF — Objective 1 (2000 to 2006)	-397,925	04.020300-C5	ESF — Objective 1 (prior to 2000)	397,925	23/01/14	SI2.1860647	VIC CP (C5 credits) from ESF 2000-2006(04.020100,04.020600) to ESF OBJ3-Pre2000(04.020300,04.020700)
04.020600-C5	ESF — Objective 3 (2000 to 2006)	-4,198	04.020700-C5	ESF — Objective 3 (prior to 2000)	4,198			
04.020700-C5	ESF — Objective 3 (prior to 2000)	-4,198	04.020300-C5	ESF — Objective 1 (prior to 2000)	4,198	28/02/14	SI2.1865863	VIC CP FROM ESF PRE2000 OBJ3(04.020700-C5) TO ESF PRE2000 OBJ1(04.020300-C5)
13.030400-C5	ERDF — Objective 2 (2000 to 2006)	-5,000,000	13.030100-C5	ERDF — Objective 1 (2000 to 2006)	5,000,000	26/02/14	SI2.1865792	VIC CP FROM ERDF2000-06 OBJ2(13.0304-C5) TO ERDF2000-06 OBJ1(13.0301-C5)
13.037705-C1	PA — RURBAN — Partnership for sustainable urban-rural development	-2,589	13.037702-C1	PP — Enhancing regional and local cooperation through the promotion of Union regional policy on a global scale	2,589	25/02/14	SI2.1865787	VIC CP FROM PA RURBAN(13.037705) TO PP(13.037702)
13.030400-C5	ERDF — Objective 2 (2000 to 2006)	-15,946,292	13.030100-C5	ERDF — Objective 1 (2000 to 2006)	13,100,000	28/03/14	SI2.1871711	VIC CP FROM ERDF OBJ2 2000-06(13.0304-C5) TO ERDF OBJ1 2000-2006(13.0301-C5) AND TO INTERREG III 2000-2006(13.0313.10-C5)
			13.031300.10-C5	INTERREG III Community initiative (2000 to 2006)	2,846,292			
04.022000	ESF — Operational TA (2007 to 2013)	-2,500,000	04.026301	ESF — Operational TA	2,500,000	12/05/14	SI2.1878216	VIC CP FROM ESF TA-OPERATIONAL 2014-20(04.026301) TO ESF TA-OPERATIONAL 2007-13(04.022000)
13.037705	PA — RURBAN — Partnership for sustainable urban-rural development	-151,076	13.033100	TA and Baltic Sea Region (2007 to 2013)	151,076	26/05/14	SI2.1879842	
13.030300-C5	ERDF - Objective 1 (prior to 2000)	-5,708,444	13.030100-C5	ERDF — Objective 1 (2000 to 2006)	12,190,186	12/06/14	SI2.1882419	VIC CP FROM COMPLETION OF ERDF-OBJ1 PRIOR 2000(13.0303-C5) AND COMPLETION OF ERDF-OBJ2 PRIOR 2000(13.0305-C5) TO COMPLETION OF ERDF-OBJ1 2000-2006(13.0301-C5)
13.030500-C5	ERDF — Objective 2 (prior to 2000)	-6,481,741						
13.040100.10-c1	Cohesion Fund projects (prior to 2007)	-57,000,000	13.030100-c1	ERDF — Objective 1 (2000 to 2006)	57,000,000	2/07/14	SI2.1885470	VFO CP FROM COMPLETION OF CF PROJECTS PRIOR TO 2007(13.0401.10-C1) TO COMPLETION ERDF-OBJ1 2000-06(13.0301-C1)
13.031300.10-C4	INTERREG III Community initiative (2000 to 2006)	-2,919,811	13.030100-C4	ERDF — Objective 1 (2000 to 2006)	2,919,811	2/07/14	SI2.1885478	VIC CP FROM COMPLETION INTERREGIII 2000-06(13.0313.10-C4) TO COMPLETION ERDF-OBJ1 2000-06(13.0301-C4)
04.020100-C4	ESF — Objective 1 (2000 to 2006)	-3,600,892	04.022000-C4	ESF — Operational TA (2007 to 2013)	3,601,611	5/09/14	SI2.1895665	VIC C4 CP FROM ESF OBJECTIVE 1 2000-2006 (04.020100-C4) AND ESF TA PRIOR 2000(04.021100-C4) TO ESF TA OPERATIONAL 2007-2013(04.022000-C4)
04.021100-C4	ESF — TA and innovative measures (prior to 2000)	-720						
04.020900-C5	ESF - Community initiative programmes (prior to 2000)	-3,975,314	04.021700-C5	ESF — Convergence (2007 to 2013)	3,975,314	4/09/14	SI2.1895669	Demande de virement à l'intérieur d'un chapitre (art. 26§ 1a du Règlement financier) Ref. Ares(2014)2905371 - 05/09/2014
13.037705	PA — RURBAN — Partnership for sustainable urban-rural development	-89,988	13.037707	PA — The definition of governance model for the European Union Danube Region — better and effective coordination	89,988	25/09/14	SI2.1900381	VIC CP FROM PREP.ACTION RURBAN(13.037705) TO PREP.ACTION DANUBE(13.037707)
13.050301	CBC IPA — Contribution from Subheading 1b	-4,656,232	13.050302	CBC IPA — Contribution from Subheading 4	4,656,232	25/09/14	SI2.1900383	VIC CP FROM COMPLETION CBC CONTRIBUTION FROM SUBHEADING 1B(13.050301) TO COMPLETION CBC CONTRIBUTION FROM HEADING4 (13.050302)
13.037705	PA — RURBAN — Partnership for sustainable urban-rural development	-1,437	13.037707	PA — The definition of governance model for the European Union Danube Region — better and effective coordination	1,437	27/11/14	SI2.1912656	VIC CP FROM PA RURBAN (13.037705) TO PA DANUBE(13.037707)
04.020300-C5	ESF — Objective 1 (prior to 2000)	0	04.021700-C5	ESF — Convergence (2007 to 2013)	38,063,806	4/12/14	SI2.1913627	VIC C5 FROM 2000-2006 ESF(04.020400-C5, 04.020600-C5,04.020800.10-C5,04.021000.13-C5) AND PRE2000 ESF(04.020300-C5,04.020500-C5,04.021100-C5) TO 2007-2013 ESF CONVERGENCE(04.021700-C5)
04.020400-C5	ESF — Objective 2 (2000 to 2006)	-637,146						
04.020500-C5	ESF — Objective 2 (prior to 2000)	-68,094						
04.020600-C5	ESF — Objective 3 (2000 to 2006)	-36,898,847						
04.020800.10-C5	ESF - EQUAL (2000 to 2006)	-452,137						
04.021000.13-C5	ESF — TA and innovative measures (2000 to 2006)	-6,143						
04.021100-C5	ESF — TA and innovative measures (prior to 2000)	-1,439						
13.036000	ERDF — Less developed regions — Investment for growth and jobs goal	-295,000,000	13.031700	ERDF — PEACE	6,725,407	4/12/14	SI2.1914025	VIC CP FROM ERDF 2014-20 (13.0360,13.0361,13.0364) TO ERDF/ETC 2007-13(13.0317,13.031900.14,13.031900.15)
13.036100	ERDF — Transition regions — Investment for growth and jobs goal	-36,000,000	13.031900.14	ERDF — European territorial cooperation	328,629,279			
13.036400	ERDF — European territorial cooperation (ETC)	-29,000,000	13.031900.15	ERDF — European territorial cooperation	24,645,314			
13.040100.10	Cohesion Fund projects (prior to 2007)	-138,000,000	13.040200.10	Cohesion Fund (2007 to 2013)	138,000,000	4/12/14	SI2.1914007	VIC CP FROM COMPLETION OF CF PROJECTS PRIOR 2007(13.040100.10) TO COMPLETION OF CF PROJECTS 2007-2013(13.040200.10)
04.060200	Fund for European Aid to the Most Deprived - TA	-1,280,000	04.060100	Promoting social cohesion and alleviating the worst forms of poverty in the Union	1,280,000	11/12/14	SI2.1915529	VIC CP FROM FEAD-TA (04.060200) TO FEAD (04.060100)
04.0260	ESF — Less developed regions — Investment for growth and jobs goal	-100,000,000	04.0217	ESF — Convergence (2007 to 2013)	110,000,000	8/12/14	SI2.1915553	request reduced by EUR 20 Million as not in line with tfr policy
04.0261	ESF — Transition regions — Investment for growth and jobs goal	-10,000,000						
13.0360	ERDF — Less developed regions — Investment for growth and jobs goal	-33,754,106	13.0301	ERDF — Objective 1 (2000 to 2006)	33,754,106	15/12/14	SI2.1916101	Need for Payment appropriations
13.0364	ERDF — European territorial cooperation (ETC)	-1,430,992	13.031300.10	INTERREG III Community initiative (2000 to 2006)	1,430,992			
13.0361	ERDF — Transition regions — Investment for growth and jobs goal	-45,000,000	13.0318	ERDF — Regional competitiveness and employment	139,000,000	15/12/14	SI2.1916105	Need for Payment appropriations
13.0362	ERDF — More developed regions — Investment for growth and jobs goal	-90,000,000						
13.0363	ERDF — Additional allocation for outermost and sparsely populated regions — Investment for growth and jobs goal	-4,000,000						
05.046001	Promoting sustainable rural development	-532,190,000	05.040501	Rural development programs 2007-13	532,190,000	15/12/14	SI2.1916178	Need for payment appropriations
13.0360	ERDF — Less developed regions — Investment for growth and jobs goal	-440,000,000	13.0402	Cohesion Fund (2007 to 2013)	440,000,000	15/12/14	SI2.1916914	Need for payment appropriations
13.040100.10	Cohesion Fund projects (prior to 2007)	-1,472,404	13.040200.10	Cohesion Fund (2007 to 2013)	164,149,016	16/12/14	SI2.1916974	VIC CP FROM COHESION FUND(13.0460) AND COMPLETION COHESION FUND PROJECTS PRIOR 2007(13.040100.10) TO COMPLETION OF COHESION FUND 2007-2013(13.040200.10)
13.046000	Cohesion Fund — Investment for growth	-162,676,612						
04.030201	EaSI Progress	-2,000,000	04.021700	ESF — Convergence (2007 to 2013)	7,832,442	16/12/14	SI2.1916037	VFO CP FROM 04.030201,04.030203 AND 04.040100 TO ESF CONVERGENCE(04.021700)
04.030203	Microfinance et enterpreunariat social	-932,442						
04.040100	Fonds européen de globalisation	-4,900,000						
13.0320	ERDF — Operational TA	-12,909,209	13.0318	ERDF — Regional competitiveness and employment	39,702,814	18/12/14	SI2.1919132	VIC CP WITHIN THE CHAPTER 13.03(ERDF) TO REINFORCE LINE 13.0318(COMPLETION OF ERDF - REGIONAL COMPETITIVENESS AND EMPLOYMENT)
13.0331	TA and Baltic Sea Region (2007 to 2013)	-30,933						
13.036501	ERDF — Operational TA	-22,558,154						
13.0367	2014-2020: Baltic Sea region — TA	-814,506						
13.0368	2014-2020: Danube region — TA	-1,250,000						
13.037705	PA — RURBAN — Partnership for sustainable urban-rural development	-237,144						
13.037706	PA — Enhancing regional and local cooperation through the promotion of Union regional policy on a global scale	-143,162						
13.037708	PP — Towards a common regional identity, reconciliation of nations and economic and social cooperation including a Pan-European Expertise and Excellence Platform in the Danube macro-region	-475,852						
13.037710	PA — Supporting Mayotte, or any other territory potentially affected, with the switchover to outermost-region status	-39,215						
13.037712	PA — Towards a common regional identity, reconciliation of nations and economic and social cooperation including a Pan-European Expertise and Excellence Platform in the Danube macro-region	-170,278						
13.037714	PA — A regional strategy for the North Sea Region	-77,535						
13.037715	PA — World cities: EU — third countries cooperation on urban development	-996,826						
13.0306-C4	ERDF - Urban (2000 to 2006)	-487,297	13.0318-C4	ERDF — Regional competitiveness and employment	4,035,361	18/12/14	SI2.1919130	VIC CP C4 WITHIN THE CHAPTER 13.03(ERDF) TO REINFORCE LINE 13.0318(COMPLETION OF ERDF - REGIONAL COMPETITIVENESS AND EMPLOYMENT)
13.0305-C4	ERDF — Objective 2 (prior to 2000)	-3,548,064						
04.0219	ESF — Regional competitiveness and employment (2007 to 2013)	-172,405,782	04.0217	ESF — Convergence (2007 to 2013)	172,405,782	18/12/14	SI2.1919268	VIC CP FROM ESF COMPETITIVENESS(04.021900) TO ESF CONVERGENCE(04.021700)
04.0260	ESF — Less developed regions — Investment for growth and jobs goal	-3,246,764	04.0601	Promoting social cohesion and alleviating the worst forms of poverty in the Union	3,246,764	18/12/14	SI2.1919274	VFO CP FROM 04.0260 (ESF 2014-2020 – RÉGIONS MOINS DÉVELOPPÉES) TO 04.0601 (FEAD)
04.0220	ESF — Operational TA (2007 to 2013)	-583,101	04.0217	ESF — Convergence (2007 to 2013)	2,683,101	18/12/14	SI2.1919482	VIC CP FROM ESF TA OPERATIONAL 2007-13(04.022000) AND ESF TA-OPERATIONAL2014-20(04.026301) TO ESF CONVERGENCE2007-13(04.021700)
04.026301	ESF — Operational TA	-2,100,000						
13.031900.14	ERDF — European territorial cooperation	-65,000,000	13.0318	ERDF — Regional competitiveness and employment	65,000,000	19/12/14	SI2.1919571	VIC CP FROM ERDF ETC(13.031900.14) TO ERDF COMPETITIVENESS AND EMPLOYMENT(13.0318)
13.031900.14	ERDF — European territorial cooperation	-60,613,003	13.0402	Cohesion Fund (2007 to 2013)	60,613,003	19/12/14	SI2.1919582	VFO CP FROM ERDF-ETC (13.031900.14) TO COMPLETION OF CF2007-13(13.0402)
13.0316	ERDF — Convergence	-1,200,000,000	13.040200.10	Cohesion Fund (2007 to 2013)	1,200,000,000	19/12/14	SI2.1919587	VIF CP FROM COMPLETION OF ERDF-CONVERGENCE(13.0316) TO COMPLETION OF CF2007-13(13.0402)
13.046101	Cohesion Fund — Operational TA	-6,955,208	13.040200.10	Cohesion Fund (2007 to 2013)	6,955,208	19/12/14	SI2.1919593	VIC CP FROM CF-OPERATIONAL TA(13.046101) TO COMPLETION OF CF2007-13(13.0402)
04.026100	ESF — Transition regions — Investment for growth and jobs goal	-20,843,668	04.026000	ESF — Less developed regions — Investment for growth and jobs goal	63,639,192	19/12/14	SI2.1919751	VIC CP FROM ESF -TR 2014-20(04.026100), ESF -MDR 2014-20(04.026200) AND ESF CONVERGENCE 2007-13(04.021700) TO ESF-LDR 2014-20(04.026000) AND YEI(04.026400)
04.026200	ESF — More developed regions — Investment for growth and jobs goal	-43,194,494	04.026400	Youth Employment Initiative (YEI)	4,343,715			
04.021700	ESF — Convergence (2007 to 2013)	-3,944,744						
13.050301	CBC IPA — Contribution from Subheading 1b	-190,227	13.050302	CBC IPA — Contribution from Subheading 4	190,227	22/12/14	SI2.1920748	VIC CP FROM COMPLETION OF CBC CONTRIBUTION FROM H1B(13.050301) TO COMPLETION OF CBC-CONTRIBUTION FROM H4(13.050302)
05.040502	completion of RD 2007-2013 - Operational TA	-800,000	05.040501	Rural development programmes 2007-2013	4,200,000	22/12/14	SI2.1920767	VIC CP FROM OPERATIONAL TA 2007-2013 (05.040502) AND OPERATIONAL TA 2014-2020 (05.046002) TO EAFRD 2007-2013 (05.040501)
05.046002	Rural Development - Operational TA	-3,400,000						
13.0305-C4	ERDF — Objective 2 (prior to 2000)	-2,595,496	13.0318-C4	ERDF — Regional competitiveness and employment	2,595,496	23/12/14	SI2.1921688	VIC C4 CP FROM ERDF PRE 2000(13.0305-C4) TO ERDF 2007-13 (13.0318-C4)
13.0362	ERDF — More developed regions — Investment for growth and jobs goal	-14,256,615	13.0318	ERDF — Regional competitiveness and employment	14,256,615	23/12/14	SI2.1921690	VIC CP FROM ERDF-MDR 2014-2020 (13.0362) TO ERDF 2007-2013 (13.0318)
13.0364	ERDF — European territorial cooperation (ETC)	-3,547,763	13.040200.10	Cohesion Fund (2007 to 2013)	3,547,763	23/12/14	SI2.1921700	VFO CP FROM ERDF-ETC (13.0364) TO CF2007-2013(13.040200.10)
13.0316	ERDF — Convergence	-70,000,000	13.040200.10	Cohesion Fund (2007 to 2013)	74,718,891	23/12/14	SI2.1921707	VIF CP FROM ERDF 2007-13(13.0316), ERDF 2014-20(13.0360(LDR), 13.0361(TR), 13.0363(OMSPR)) TO COMPLETION OF CF 2007-2013(13.0402)
13.0360	ERDF — Less developed regions — Investment for growth and jobs goal	-1,708,408						
13.0361	ERDF — Transition regions — Investment for growth and jobs goal	-609,176						
13.0363	ERDF — Additional allocation for outermost and sparsely populated regions — Investment for growth and jobs goal	-2,401,307						
13.0460	Cohesion Fund — Investment for growth and jobs goal	-138,226,070	13.040200.10	Cohesion Fund (2007 to 2013)	138,226,070	23/12/14	SI2.1921716	VIC CP FROM CF 2014-20(13.0460) TO COMPLETION OF CF2007-13(13.040200.10)

ANNEX 2

LIST OF COMMISSION TRANSFERS EXECUTED BY THE SF TEAM OF DG BUDG/A2 IN 2014

Commitments

Origin	Description of budget line	Amount Withdrawn	Destination	Description of budget line	Amount Reinforced	Request	SI2.code	Reason
13.036501	ERDF — Operational TA	-1,750,000	04.026301	ESF — Operational TA	2,500,000	12/03/14	SI2.1866524	VIF CE FROM ERDF-TA OPERATIONAL(13.036501) AND CF-TA OPERATIONAL(13.046101) TO ESF-TA OPERATIONAL(04.026301) -
13.046101	Cohesion Fund — Operational TA	-750,000						
13.0360	ERDF — Less developed regions — Investment for growth and jobs goal	-5,226,503	13.036502-EMPL	ERDF — Operational TA managed by the Commission at the request of a Member State	8,109,636	18/06/14	SI2.1884045	VIC OF CE FROM ERDF INVESTMENT FOR GROWTH AND JOBS LINES(13.0360, 13.0361 AND13.0362) TO ERDF OPERATIONAL TA MANAGED BY COMMISSION(13.036502-EMPL)
13.0361	ERDF — Transition regions — Investment for growth and jobs goal	-1,167,324						
13.0362	ERDF — More developed regions — Investment for growth and jobs goal	-1,715,809						
13.0460	Cohesion Fund — Investment for growth and jobs goal	-3,224,719	13.046102-EMPL	Cohesion Fund — Operational TA managed by the Commission at the request of a Member State	3,224,719	18/06/14	SI2.1884046	VIC OF CE FROM CF INVESTMENT FOR GROWTH LINE(13.0460) TO CFOPERATIONAL TA MANAGED BY COMMISSION(13.046102-EMPL)
04.026000	ESF — Less developed regions — Investment for growth and jobs goal	-2,259,447	04.026302-C1	ESF — Operational TA managed by the Commission at the request of a Member State	4,165,645	01/07/2014	SI2.1885422	VIC CE FROM ESF 2014-2020 (04.026000, 04.026100 AND 04.026200) TO ESF-TA OPERATIONAL 2014-2020 (04.026302)
04.026100	ESF — Transition regions — Investment for growth and jobs goal	-762,221						
04.026200	ESF — More developed regions — Investment for growth and jobs goal	-1,143,976						
13.036501	ERDF — Operational TA	-1,610,000	04.026301	ESF — Operational TA	2,300,000	27/08/2014	SI2.1894442	VIF CE FROM OPERATIONAL TA(ERDF 13.036501) AND (CF 13.046101) TO OPERATIONAL TA(ESF 04.026301)
13.046101	Cohesion Fund — Operational TA	-690,000						
13.036501	ERDF — Operational TA	-1,932,000	04.026301	ESF — Operational TA	2,760,000	26/09/2014	SI2.1900019	VIF OF OPERATIONAL TA CE FROM ERDF O-TA(13.036501) AND CF O-TA (13.046101) TO ESF O-TA(04.026301)
13.046101	Cohesion Fund — Operational TA	-828,000						
13.030500-C5	ERDF — Objective 2 (prior to 2000)	-1,084,757	13.030400-C5	ERDF — Objective 2 (2000 to 2006)	1,290,904	14/10/2014	SI2.1903439	VIC CP (C5) FROM COMPL. ERDF-OBJ2 PRE2000(13.0305-C5) AND COMPL. URBAN 2000-2006(13.0306-C5) TO COMPL. ERDF-OBJ2 2000-2006 (13.0304-C5)
13.030600.10-C5	ERDF - Urban (2000 to 2006)	-206,147						
13.030600.10-C4	ERDF - Urban (2000 to 2006)	-994,534	13.030100-C4	ERDF — Objective 1 (2000 to 2006)	3,775,743	14/10/2014	SI2.1903352	VIC CP-C4 FROM INTERREG III 2000-2006(13.0313.10-C4) AND URBAN 2000-2006(13.0306-C4) TO ERDF-OBJ1 2000-2006(13.0301-C4) AND ERDF-OBJ2 2000-2006(130304-C4)
13.031300.10-C4	INTERREG III Community initiative (2000 to 2006)	-2,781,209						
13.030600.10-C4	ERDF - Urban (2000 to 2006)	-244,991	13.030400-C4	ERDF — Objective 2 (2000 to 2006)	244,991			
04.0260	ESF — Less developed regions — Investment for growth and jobs goal	-12,987,948	04.0601	Promoting social cohesion and alleviating the worst forms of poverty in the Union	12,987,948	18/12/2014	SI2.1919274	VFO CP FROM 04.0260 (ESF 2014-2020 – RÉGIONS MOINS DÉVELOPPÉES) TO 04.0601 (FEAD)

LIST OF COMMISSION TRANSFERS - DG BUDG/A2 IN 2014

Not Structural Policy lines

Payments

DG	Origin	Description of budget line	Amount Withdrawn	Destination	Description of budget line	Amount Reinforced	Request	SI2.code	Reason
MARE	11.066301	EMFF-TA	-198,000	11.067701	PA-observatoire de prix	249,200	29/07/14	SI2.1891046	need for payments
	11.067708	PP- aide à la petite pêche	-51,200						
MARE	11.0601	FIFG obj. 1 (2000-06)	-1,679,610	11.0604	FIFG out of obj 1 (2000-06)	1,679,610	20/08/14	SI2.1893924	Need for payments
MARE	11.0604	FIFG-non Obj. 1	-2,391,652	11.0601	FIFG - Obj.1	2,391,652	18/09/14	SI2.1898700	Need for payments - C4
MARE	11.0601	FIFG- Obj 1	-11,625,706	11.0612	EFF-Conv	62,064,114	5/12/14	SI2.1914373	Need for extra appropriations
	11.0613	EFF Non conv	-8,593,016						
	11.0660	EMFF	-41,845,392						
MARE	11.0604	FIFG - non Obj1	-4,723,595	11.0601	FIFG- Obj 1	4,723,595	15/12/14	SI2.1916170	C4 - need of payment appropriations
MARE	11.0611	EFF -TA OP	-879,700	11.0612	EFF- converg.	12,524,829	19/12/14	SI2.1919538	need for final payment
	11.0661	IMP	-1,209,101						
	11.066202	Contrôle & execution	-1,805,037						
	11.066203	org. Intern	-3,533,776						
	11.066204	Governance & communication	-1,427,414						
	11.066301	EMFF- TA oper.	-1,364,282						
	11.067705	PP - denimination prod pêche	-200,000						
	11.067706	PA - gardiens de la mer	-667,394						
	11.067707	PP- zone maritimes protégés méd.	-739,326						
	11.067708	PP-pte pêche	-698,800						

Commitments

	Origin	Description of budget line	Amount Withdrawn	Destination	Description of budget line	Amount Reinforced	Request	SI2.code	Reason
MARE	11.0661	PMI	-13,890,585	11.0660	Pêche & aquaculture durable	34,616,851	16/06/14	SI2.1886990	Change legal proces for EMFF compared to DB2014
	11.066201	advice & scientific knowledge	-6,723,161	11.066205	rules marked information	199,966			
	11.066202	Controls & exec	-9,254,310						
	11.066203	Voluntary contr inter. org	-3,352,631						
	11.066204	gouvenance& communication	-318,155						
	11.066301	FEAMP	-1,277,975						
MARE	11.066204	Gouvernance & communication	-9,190	11.066300	EMFF-TA	9,190	29/07/14	SI2.1891046	late payment interest to commit
AGRI	05.046002	Operational TA (RD new period)	-730,000	05.0880	Expo Milan	730,000	24/10/14	SI2.1905464	for construction of the pavillon

ANNEX 3: N+2/N+3 DECOMMITMENTS IN 2014

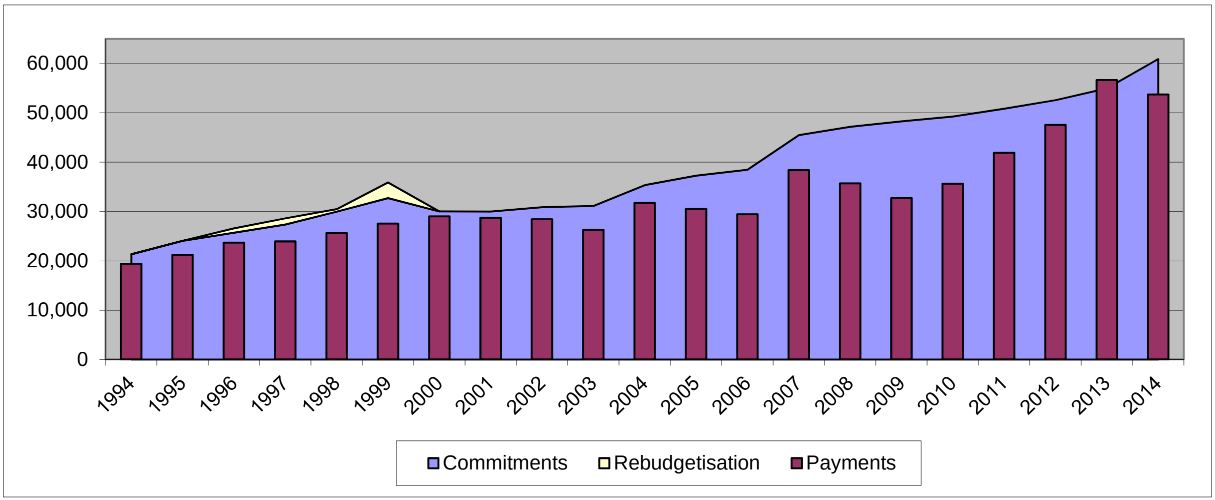
FUND	PROGRAMME (CCI code)	TITLE	OBJECTIVE	COUNTRY CODE	AMOUNT
ERDF	2007AT162PO005	Kärnten	RCE	AT	1.261.717
ERDF	2007AT162PO007	Steiermark	RCE	AT	11.671.169
ERDF	2007BE162PO001	Bruxelles Capitale	RCE	BE	2.590.730
ERDF	2007BG161PO002	Technical Assistance	CON	BG	1.836.827
ERDF	2007BG161PO005	Environment	CON	BG	51.685.307
ERDF	2007CB163PO021	Romania-Bulgaria	ETC	CB	2.160.812
ERDF	2007CB163PO036	Italy-Slovenia	ETC	CB	6.776.816
ERDF	2007CB163PO037	Italy-Malta	ETC	CB	2.998.685
ERDF	2007CB163PO040	Channel (FR-UK)	ETC	CB	475.473
ERDF	2007CB163PO041	France-Zwitserland	ETC	CB	743.565
ERDF	2007CB163PO042	Océan Indien (Réunion)	ETC	CB	115.692
ERDF	2007CB163PO069	South East Europe	ETC	CB	7.152.784
ERDF	2007CZ161PO006	Environment	CON	CZ	100.415.118
ERDF	2007CZ16UPO001	Technical Assistance	CON/RCE	CZ	20.459.523
ERDF	2007CZ16UPO002	Integrated Operational Programme CZ	RCE	CZ	1.558.257
ERDF	2007DE162PO002	Saarland	RCE	DE	6.911.999
ERDF	2007UK162PO002	South East ERDF	RCE	UK	2.101.503
ERDF	2007UK162PO010	East Midlands ERDF RCE	RCE	UK	2.605.120
ERDF Total					**223.521.097**
ESF	2007BG051PO002	Administrative Capacity	CON	BG	5.721.801
ESF	2007CZ05UPO001	Human Resources and Employment	RCE	CZ	4.351.038
ESF	2007CZ05UPO002	Education for Competitiveness	CON/RCE	CZ	110.337.613
ESF	2007ES052PO005	Baleares	RCE	ES	2.315.048
ESF	2007ES052PO007	Cataluna	RCE	ES	30.977.033
ESF	2007ES052PO008	Madrid	RCE	ES	20.191.102
ESF	2007ES052PO011	La Rioja	RCE	ES	1.246.243
ESF	2007HU05UPO001	Social Renewal	CON/RCE	HU	14.774.637
ESF	2007SK05UPO001	Education	CON/RCE	SK	13.709.101
ESF Total					**203.623.617**
CF	2007CZ161PO006	Environment	CON	CZ	174.245.732
CF Total					**174.245.732**
Grand Total					**601.390.446**

ANNEX 4: HISTORICAL TREND IN COMMITMENTS AND PAYMENTS

Charts 1 and 2 illustrate the evolution of the budget and its execution from 1994 to 2014. As mentioned above, the EAGGF-G and the FIFG are included in the data, while from 2007 onwards their successors, the European Agricultural Fund for Rural Development and the European Fisheries Fund, are not. On the other hand, the data now include the Cohesion Fund programmes of the 2007-2013 period, as its regulatory framework and financial management have become the same as for the Structural Funds. As before, the pre-2007 projects funded by the Cohesion Fund are excluded. Comparisons between pre-2007 years and the years from 2007 onwards should therefore be treated with caution.

Since the accession of ten Member States (EU-10) in 2004, followed by Bulgaria and Romania in 2007 (EU-2) and Croatia in 2013, the commitments budget for the Structural Funds has increased considerably. Although the medium-term trend for payments also points upwards, the short term evolution is more irregular due to variations in payment execution especially during the start-up phase of new programmes (see also Chart 2 years 2000 until 2003 and 2007-2010).

Chart 1: Commitment and payment appropriations entered in the budget from 1994 to 2014 (EUR million, including all transfers during the year but excluding amounts carried over.)



In 2013 payment appropriations exceeded for the first time the commitments appropriations (see Chart 1 above). As concerns actual implementation, payments execution surpassed commitments execution for the first time since 2000 (see Chart 2 below).

Chart 2: Execution of commitments and payments (outturn, including of appropriations carried forward) from 1994 to 2014 (EUR million)

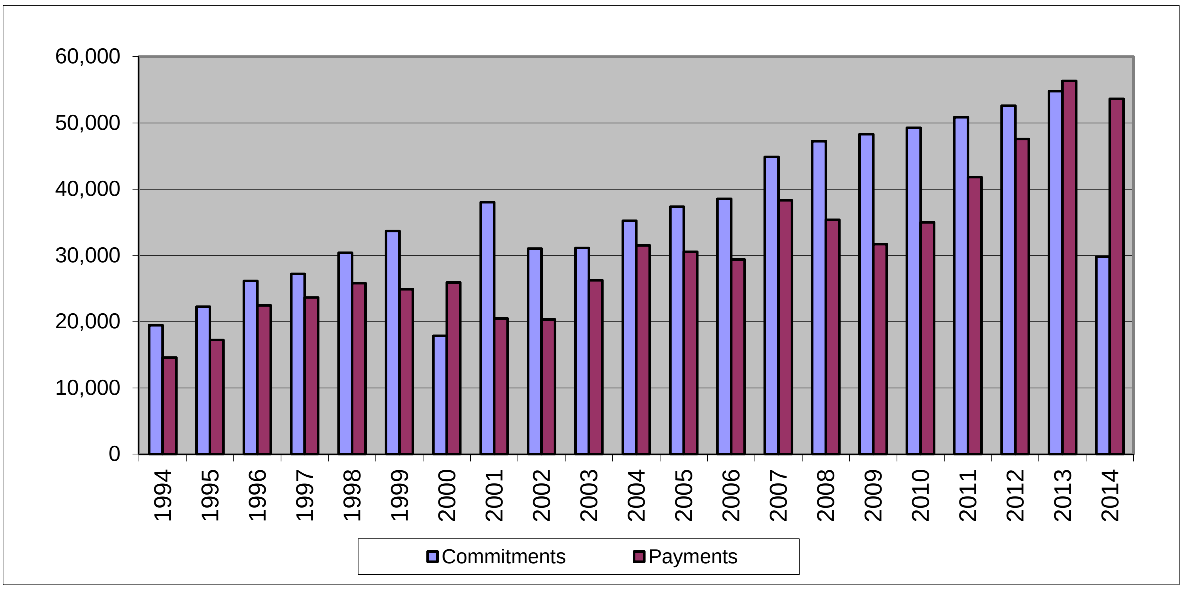


Chart 3 shows the evolution of the overall RAL for the Structural Funds (all periods combined) since 1994 resulting from the evolution of commitments and payments over the years. With payments exceeding commitments in 2013, the RAL decreased for the first time since the year 2000.

Chart 3: Implementation of commitments and payments and outstanding commitments at the end of each year (EUR million)

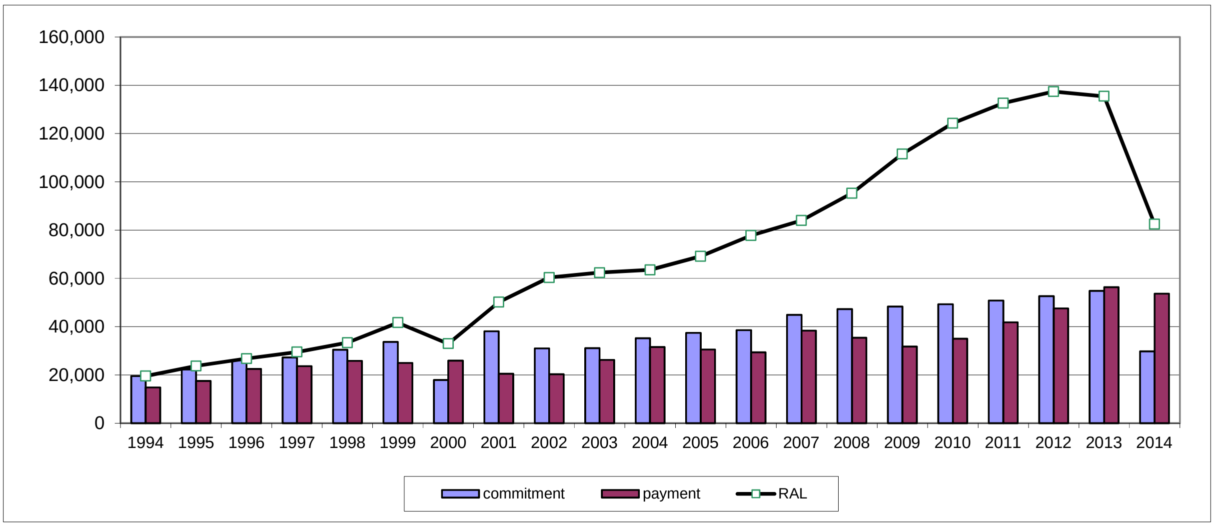


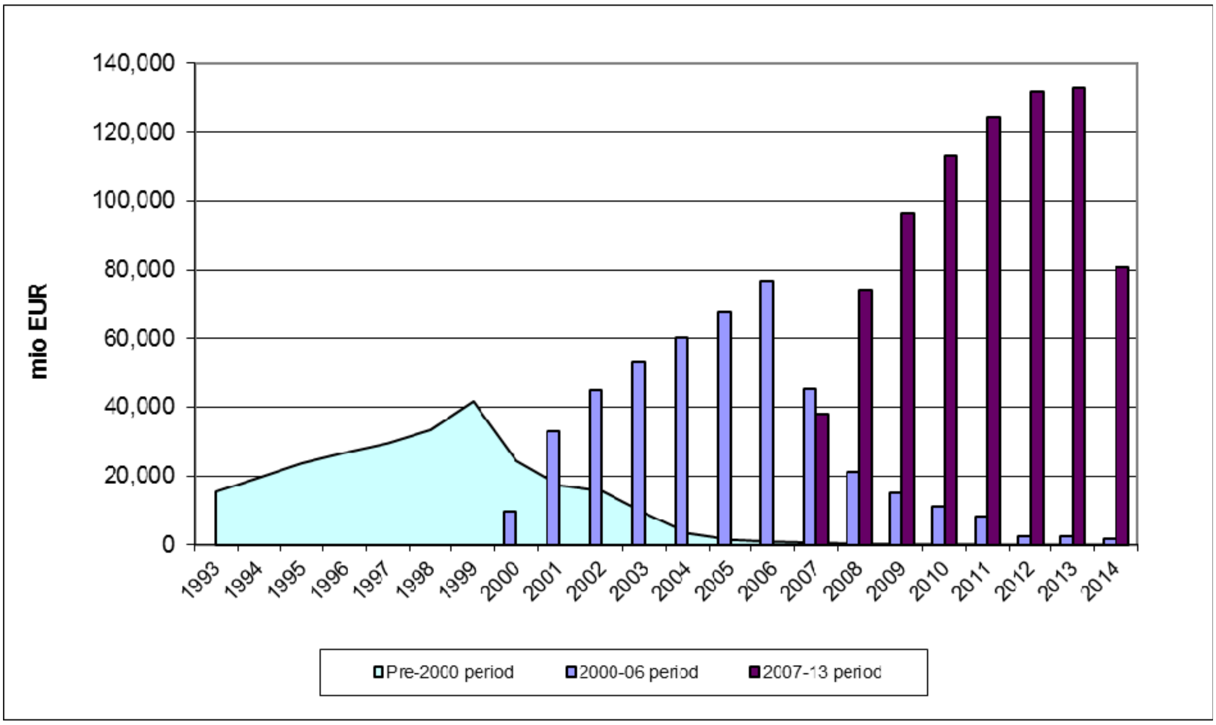
Table 1 shows the evolution of the outstanding commitments by programming period.

Table 1: Outstanding commitments at the end of 2014* (in EUR million)

	RAL pre-2000	*RAL 2000-2006*	*RAL 2007-2013*	*RAL 2014-2020*	*Total RAL*
Outstanding commitments at the end of 2013	**50**	**2,615**	**132,808**	**0**	**135,473**
De-/Re-commitments in 2014** on RAL at the end of 2013	-1	-504	-608	0	-1,113
Payments in 2014 on outstanding commitments at the end of 2013	0	-245	-51,719	0	-51,964
(1) TOTAL outstanding commitments from before 2014	**49**	**1,866**	**80,481**	**0**	**82,396**
New commitments made in 2014	9	0	150	30,104	30,264
Payments on 2014 commitments	-9	0	-10	-2,087	-2,106
(2) TOTAL outstanding commitments from 2014	**0**	**0**	**140**	**28,018**	**28,158**
(1)+(2) TOTAL outstanding commitments at the end of 2014	**49**	**1,866**	**80,621**	**28,018**	**110,554**

** only operational lines*
*** see Sections 2.3 and 3.3 on de-commitments and Chapter 4 on the clearance of pre-2000 RAL*

Chart 4: Outstanding commitments by period of origin (in EUR million)



ANNEX 5: HISTORIC ANALYSIS OF MEMBER STATES PAYMENT FORECASTS

Table 1 gives an overview of the aggregate results of the forecasting exercise since 2001 thus showing the evolution of the forecasting performance over time.

Up to 2011 the forecast error was expressed as a percentage of payment execution while from 2012 onwards, following the change in methodology due to the lack of payment appropriations (see Chapter 3.5), the forecast error is expressed as a percentage of claims submitted.

Thus, in 2014 the total relative forecast error for the 2007-2013 programmes is 11%. This means that for every EUR 100 of payments claims actually submitted in 2014, the Member States had forecasted they would claim EUR 111. In absolute terms, the error was EUR 5.9 billion.

Table 1: Overall forecasting errors from 2001 to 2014

	Year	Forecast	Paid/Claimed***	Error	%
Structural Funds 2000-2006		€ billion	€ billion	€ billion	
2000-2006 programmes EU15	2001	18,0	14,7	3,3	22%
	2002	27,8	19,0	8,8	46%
	2003	34,2	22,7	11,5	51%
	2004	33,1	26,3	6,8	26%
	2005	33,9	27,9	6,0	22%
	2006	34,5	26,0	8,5	33%
	2007	31,4	26,4	5,0	19%
	2008	22,9	20,2	2,7	13%
	2009	8,8	5,9	2,9	49%
2000-2006 programmes EU10	2004	1,3	1,5	-0,3	-19%
	2005	4,0	1,6	2,4	152%
	2006	4,2	3,0	1,2	39%
	2007	5,4	4,9	0,5	10%
	2008	4,6	3,6	1,0	28%
	2009	1,8	0,3	1,5	586%
Structural Funds and Cohesion Fund 2007-2013					
2007-2013 programmes	2008	14,5	11,4	3,0	27%
	2009	28,5	25,4	3,1	12%
	2010*	38,0	31,9	6,1	19%
	2011	47,2	39,3	7,8	20%
	2012	58,4	50,6	7,8	15%
	2013	65,8	60,8	5,1	8%
	2014	**61,2**	**55,2**	**5,9**	**11%**
All programmes**					
	2001	28,2	20,4	7,8	38%
	2002	34,8	20,1	14,7	73%
	2003	41,2	23,8	17,4	73%
	2004	34,4	27,9	6,5	23%
	2005	37,9	29,5	8,4	28%
	2006	38,7	29,0	9,6	33%
	2007	36,7	31,3	5,4	17%
	2008	42,0	35,2	6,8	19%
	2009	39,1	31,6	7,5	24%
	2010*	38,0	31,9	6,1	19%
	2011	47,2	39,3	7,8	20%
	2012	58,4	50,6	7,8	15%
	2013	65,8	60,8	5,1	8%
	2014	**61,2**	**55,2**	**5,9**	**11%**

* Pre-financing not included in the paid amount.

**The years 2001-2003 also include pre-2000 programmes.

***Following a change in methodology to take into account the context of lack of payment appropriations at year-end, data from 2012 onwards show a comparison between forecast and payment claims submitted by Member States (replacing the former comparison between forecast and payments executed, used for the period 2001-2011).

Paid/claimed: is the 55.2bn capped or not?

ANNEX 6: Final 2007-2013 Cohesion Policy allocation by Member State*
Current prices

MEMBER STATE	2007	2008	2009	2010	2011	2012	2013	Total
BE	364.782.423	355.082.490	338.863.166	324.002.185	308.411.217	291.967.309	274.742.281	2.257.851.071
BG	514.156.102	737.395.668	991.807.428	1.044.073.825	1.116.219.641	1.188.568.684	1.260.634.073	6.852.855.421
CZ	3.062.673.977	3.736.726.397	3.640.861.285	3.809.477.285	4.057.240.806	4.225.344.390	4.396.377.252	26.928.701.392
DK	82.161.566	83.852.733	85.627.577	87.489.747	89.392.151	91.283.768	93.215.294	613.022.836
DE	3.664.753.567	3.696.945.314	3.729.709.000	3.763.069.632	3.796.272.804	3.828.502.786	3.860.503.462	26.339.756.565
EE	375.773.750	409.974.515	446.440.649	486.201.728	530.407.148	578.211.678	628.833.031	3.455.842.499
IE	211.627.916	180.726.400	148.539.883	115.030.041	80.120.385	81.798.584	83.511.860	901.355.069
EL	3.081.795.081	3.030.352.207	2.965.710.146	2.900.527.687	2.831.871.687	2.814.512.973	2.795.007.243	20.419.777.024
ES	6.286.221.788	5.754.627.341	5.190.294.720	4.713.797.783	4.449.810.861	4.426.415.514	4.415.823.007	35.236.991.014
FR	1.903.733.647	1.979.629.804	2.002.022.276	2.043.766.980	2.086.874.054	2.129.783.741	2.273.081.869	14.418.892.371
HR	0	0	0	0	0	0	449.400.000	449.400.000
IT	3.926.520.792	4.107.196.762	4.066.774.676	4.098.643.256	4.132.637.630	4.204.627.884	4.305.367.920	28.841.768.920
CY	167.249.650	139.394.063	109.772.622	79.106.741	47.184.756	48.141.963	49.104.156	639.953.951
LV	506.300.760	554.225.773	603.897.967	655.705.281	710.375.167	766.371.106	823.567.165	4.620.443.219
LT	765.428.028	833.413.967	902.450.439	975.204.912	1.053.325.430	1.136.152.559	1.219.008.746	6.884.984.081
LU	8.756.085	8.935.186	9.122.005	9.316.863	9.515.866	9.714.797	9.917.880	65.278.682
HU	3.034.075.077	3.229.332.901	3.437.663.559	3.625.536.814	3.785.205.955	3.991.504.202	4.204.078.399	25.307.396.907
MT	112.921.080	118.650.128	119.794.709	122.608.369	125.103.657	127.189.558	129.091.993	855.359.494
NL	254.143.957	262.353.171	266.388.003	272.165.145	278.066.817	283.939.844	289.936.565	1.906.993.502
AT	201.773.292	203.999.556	206.307.685	208.701.529	211.108.607	213.450.462	215.801.550	1.461.142.681
PL	8.115.637.219	8.664.528.631	9.213.686.770	9.441.366.926	10.241.130.196	10.822.800.565	11.417.491.612	67.916.641.919
PT	2.971.529.895	3.005.027.735	3.038.715.640	3.072.645.240	3.106.743.224	3.140.848.240	3.175.048.081	21.510.558.055
RO	1.328.853.181	1.915.639.995	2.576.314.547	3.092.046.613	3.333.557.963	3.583.355.862	3.837.878.891	19.667.647.052
SI	554.581.636	569.325.544	584.455.520	599.981.475	615.894.683	632.185.174	648.880.924	4.205.304.956
SK	1.299.120.357	1.407.175.683	1.526.146.266	1.662.255.913	1.831.363.943	1.953.063.707	2.046.490.160	11.725.616.029
FI	259.817.867	257.565.813	251.850.073	245.850.925	241.105.162	234.363.175	225.661.616	1.716.214.631
SE	253.179.976	259.066.457	264.410.131	269.946.722	275.963.376	281.647.637	287.084.668	1.891.298.967
UK	1.593.604.027	1.598.716.728	1.533.475.408	1.489.332.118	1.442.809.705	1.465.894.632	1.489.325.826	10.613.158.444
Technical Assistance	113.408.759	117.459.544	121.200.980	122.888.158	126.925.914	130.992.625	134.822.683	**867.698.663**
Interregional	46.390.403	49.483.076	54.889.060	62.743.816	70.890.806	76.995.260	83.315.535	**444.707.956**
Total	**45.060.971.858**	**47.266.803.582**	**48.427.192.190**	**49.393.483.709**	**50.985.529.611**	**52.759.628.679**	**55.123.003.742**	**349.016.613.371**

*Including the 2011-2013 allocations assigned to PL, CZ and SK according to point 17IIA, the 2013 HR allocation in line with the Accession Treaty and the 2013 additional ESF allocations assigned to FR, IT and ES by Regulation (EU) No 1298/2013

ANNEX 7: List of operational programmes by MS adopted in 2014 including in carryover

H2: EAFRD					
Member State	No of OPs adopted in 2014	No of OPs under carryover	No of OPs reprogrammed	Total no of OPs	Total Allocation by Member State EUR mln
AT	1			**1**	**3,938**
BE		1	1	**2**	**648**
BG			1	**1**	**2,367**
CY			1	**1**	**132**
CZ			1	**1**	**2,306**
DE	4	4	7	**15**	**9,446**
DK	1			**1**	**919**
EE		1		**1**	**823**
ES		1	18	**19**	**8,297**
FI	1	1		**2**	**2,380**
FR		2	28	**30**	**11,385**
GR			1	**1**	**4,718**
HR			1	**1**	**2,026**
HU			1	**1**	**3,431**
IE			1	**1**	**2,191**
IT			23	**23**	**10,444**
LT		1		**1**	**1,613**
LU			1	**1**	**101**
LV		1		**1**	**1,076**
MT			1	**1**	**97**
NL		1		**1**	**765**
PL	1			**1**	**8,698**
PT	1	2		**3**	**4,058**
RO			1	**1**	**8,128**
SE			1	**1**	**1,764**
SI		1		**1**	**838**
SK		1		**1**	**1,560**
UK		1	3	**4**	**5,200**
Total H2EAFRD	**9**	**18**	**91**	**118**	**99,348**

H2: EMFF					
Member State	**No of OPs adopted in 2014**	**No of OPs under carryover**	**No of OPs reprogrammed**	**Total no of OPs**	**Total Allocation by Member State EUR mln**
AT		1		**1**	**7**
BE			1	**1**	**42**
BG			1	**1**	**88**
CY			1	**1**	**40**
CZ			1	**1**	**31**
DE			1	**1**	**220**
DK			1	**1**	**208**
EE			1	**1**	**101**
ES			1	**1**	**1,162**
FI		1		**1**	**74**
FR			1	**1**	**588**
GR			1	**1**	**389**
HR			1	**1**	**253**
HU			1	**1**	**39**
IE			1	**1**	**148**
IT			1	**1**	**537**
LT			1	**1**	**63**
LU				**0**	**0**
LV	1			**1**	**140**
MT		1		**1**	**23**
NL		1		**1**	**102**
PL			1	**1**	**531**
PT			1	**1**	**392**
RO			1	**1**	**168**
SE			1	**1**	**120**
SI			1	**1**	**25**
SK			1	**1**	**16**
UK			1	**1**	**243**
Total H2 EMFF	**1**	**4**	**22**	**27**	**5,749**

H1b: FEAD					
Member State	**No of OPs adopted in 2014**	**No of OPs under carryover**	**No of OPs reprogrammed**	**Total no of OPs**	**Total Allocation by Member State EUR mln**
AT	1			**1**	**18**
BE	1			**1**	**74**
BG	1			**1**	**105**
CY	1			**1**	**4**
CZ	1			**1**	**23**
DE		1		**1**	**79**
DK	1			**1**	**4**
EE	1			**1**	**8**
ES	1			**1**	**563**
FI	1			**1**	**23**
FR	1			**1**	**499**
GR	1			**1**	**281**
HR	1			**1**	**37**
HU	1			**1**	**94**
IE	1			**1**	**23**
IT	1			**1**	**671**
LT	1			**1**	**77**
LU	1			**1**	**4**
LV	1			**1**	**41**
MT	1			**1**	**4**
NL	1			**1**	**4**
PL	1			**1**	**473**
PT	1			**1**	**177**
RO	1			**1**	**441**
SE		1		**1**	**8**
SI	1			**1**	**21**
SK	1			**1**	**55**
UK		1		**1**	**4**
Total H1b FEAD	**25**	**3**	**0**	**28**	**3,814**

H1b: ERDF, CF, ESF, YEI and TC					
Member State	**No of OPs adopted in 2014**	**No of OPs under carryover**	**No of OPs reprogrammed**	**Total no of OPs**	**Total Allocation by Member State EUR mln**
AT	2	0	0	**2**	**978**
BE	7	0	0	**7**	**2,021**
BG	2	3	2	**7**	**7,423**
CY	1	1	0	**2**	**702**
CZ	0	0	8	**8**	**21,643**
DE	31	1	0	**32**	**18,269**
DK	2	0	0	**2**	**413**
EE	1	0	0	**1**	**3,535**
ES	4	6	35	**45**	**27,942**
FI	2	0	0	**2**	**1,304**
FR	40	0	0	**40**	**14,763**
GR	18	0	0	**18**	**15,275**
HR	2	0	0	**2**	**8,463**
HU	0	6	1	**7**	**21,544**
IE	2	1	0	**3**	**1,020**
IT	20	13	17	**50**	**31,687**
LT	1	0	0	**1**	**6,709**
LU	2	0	0	**2**	**40**
LV	1	0	0	**1**	**4,418**
MT	2	1	0	**3**	**708**
NL	5	0	0	**5**	**1,015**
PL	12	10	0	**22**	**76,748**
PT	12	0	0	**12**	**21,343**
RO	2	2	2	**6**	**22,541**
SE	10	0	1	**11**	**1,764**
SI	1	0	0	**1**	**3,012**
SK	7	0	0	**7**	**13,768**
UK	9	0	3	**12**	**10,974**
Territorial cooperation (TC)	18	6	52	**76**	**9,232**
Total H1b (except FEAD)	**216**	**50**	**121**	**387**	**349,255**
Total H1b (all Funds)	**241**	**53**	**121**	**415**	**353,069**

ANNEX 8: REFERENCES

More information about the Structural and Cohesion Funds in general as well as their recent implementation may be found on the EUROPA site at the following addresses:

GENERAL INFORMATION

- ERDF and CF:
  Regional Policy DG – Inforegio:
  http://ec.europa.eu/regional_policy/index_en.cfm

- ESF and YEI:
  Employment and Social Affairs DG – ESF:
  http://ec.europa.eu/employment_social/esf/index_en.htm

- EAFRD:
  Agriculture DG:
  http://ec.europa.eu/agriculture/rur/index_en.htm

- FIFG 2000-2006 and EMFF 2014-2020:
  Maritime Affairs and Fisheries DG:
  http://ec.europa.eu/fisheries/cfp/eff/fifg/index_en.htm

LEGAL BASES

- Overview of Regulations for 2014-2020:
  http://ec.europa.eu/regional_policy/en/information/legislation/regulations/

- Overview of Regulations for 2007-2013:
  http://ec.europa.eu/regional_policy/en/information/legislation/regulations/2007-2013/

- Overview of Regulations for 2000-2006:
  http://ec.europa.eu/regional_policy/en/information/legislation/regulations/2000-2006/

- Overview of Regulations for 1994-1999:
  http://ec.europa.eu/regional_policy/en/information/legislation/regulations/1994-1999/

ANNUAL REPORTS

- The annual Reports on the Structural Funds and on the Cohesion Fund edited by the operational DGs (up to 2011) are published at the following address:
  http://ec.europa.eu/regional_policy/information/reports/index_en.cfm