

PART PARTA — A. INTRODUCTION AND FINANCING OF THE GENERAL BUDGET

1 Annex PARTA-1 — INTRODUCTION

The general budget of the European Union is the instrument which sets out and authorises the total amount of revenue and expenditure deemed necessary for the European Community and the European Atomic Energy Community for each year.

The budget is established and implemented in compliance with the principles of unity, budgetary accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency.

- The *principle of unity* and the *principle of budgetary accuracy* mean that all Community revenue and expenditure and that of the European Union when it is charged to the budget must be incorporated in a single document.
- The *principle of annuality* means that the budget is adopted for one budgetary year at a time and that both commitment and payment appropriations for the current budgetary year must, in principle, be used in the course of the year.
- The *principle of equilibrium* means that forecasts of revenue for the budgetary year must be equal to payment appropriations for that year: borrowing to cover any budget deficit which may arise is not compatible with the own resources system and will not be authorised.
- In accordance with the *principle of unit of account*, the budget is drawn up and implemented in euro and the accounts shall be presented in euro.
- The *principle of universality* means that total revenue is to cover total payment appropriations with the exception of a limited number of revenue items which are assigned to particular items of expenditure. All revenue and expenditure is entered in full in the budget without any adjustment against each other.
- The *principle of specification* means that each appropriation must have a given purpose and be assigned to a specific objective in order to prevent any confusion between appropriations.
- The *principle of sound financial management* is defined by reference to the principles of economy, efficiency and effectiveness.
- The budget is established in compliance with the *principle of transparency*, ensuring sound information on implementation of the budget and the accounts.

The budget presents appropriations and resources by purpose (activity-based budgeting), with a view to enhancing transparency in the management of the budget with reference to the objectives of sound financial management and in particular efficiency and effectiveness.

The expenditure authorised by the present budget totals EUR 129 149,66 million in commitment appropriations and EUR 120 346,76 million in payment appropriations, representing growth rates of 2,19 % and 5,71 % respectively by comparison with the 2007 budget.

Budgetary revenue totals EUR 120 346,76 million. The uniform rate of call for the VAT resource is 0,3311 % whilst that for the GNI resource is 0,6440 %. Traditional own resources (customs duties, agricultural duties and sugar levies) account for 15,58 % of the financing of the budget for 2008. The VAT resource accounts for 15,87 % and the GNI resource for 67,37 %. Other revenue for this financial year is estimated at EUR 1 425,00 million.

The own resources needed to finance the 2008 budget account for 0,94 % of the total GNI, thus falling below the ceiling of 1,24 % of GNI calculated using the method set out in Article 3(1) of Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources (OJ L 253, 7.10.2000, p. 42).

The tables below set out step by step the method used to calculate the financing of the 2008 budget.

2 Annex PARTA-2 — FINANCING OF THE GENERAL BUDGET

Appropriations to be covered during the financial year 2008 pursuant to Article 1 of Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the European Communities' own resources

EXPENDITURE

Description	Budget 2008	Budget 2007 ¹	Change (%)
1. Sustainable growth	50 324 204 626	43 590 118 012	+ 15,45
2. Preservation and management of natural resources	53 177 320 053	54 210 425 736	- 1,91
3. Citizenship, freedom, security and justice	1 241 449 006	1 270 114 751	- 2,26
4. The EU as a global partner	8 112 728 400	7 352 746 732	+ 10,34
5. Administration	7 284 420 235	6 977 764 032	+ 4,39
6. Compensation	206 636 292	444 646 152	- 53,53
Total expenditure ²			+ 5,71
	120 346 758 612	113 845 815 415	

REVENUE

Description	Budget 2008	Budget 2007 ³	Change (%)
Miscellaneous revenue (Titles 4 to 9)	1 299 250 412	1 703 773 561	- 23,74
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	p.m.	1 847 631 711	
Surplus of own resources resulting from a transfer from EAGGF Guarantee Section chapters (Chapter 3 0, Article 3 0 1)	p.m.	p.m.	
Surplus of own resources resulting from the repayment of the surplus of the Guarantee Fund for external actions (Chapter 3 0, Article 3 0 2)	125 750 000	260 940 125	- 51,81
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	p.m.	3 830 264 680	
Total revenue for Titles 3 to 9	1 425 000 412	7 642 610 077	- 81,35
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1 and 1 2)	18 748 500 000	16 532 900 000	+ 13,40
VAT own resources at the uniform rate (Tables 1 and 2, Chapter 1 3)	19 095 673 953	18 517 228 951	+ 3,12
Remainder to be financed by the additional resource (GNI own resources, Tables 3 and 4, Chapter 1 4)	81 077 584 247	71 153 076 387	+ 13,95
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom ⁴			+ 11,98
	118 921 758 200	106 203 205 338	
Total revenue ⁵	120 346 758 612	113 845 815 415	+5,71

¹The figures in this column correspond to those in the 2007 budget (OJ L 77, 16.3.2007, p. 1) plus Amending Budgets No 1 to No 7/2007.

² The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance,.'

³ The figures in this column correspond to those in 2007 budget (OJ L 77, 16.3.2007, p. 1) plus Amending Budgets No 1 to No 7/2007.

⁴The own resources for the 2008 budget are determined on the basis of the budget forecasts adopted at the 139th meeting of the Advisory Committee on Own Resources on 16 May 2007.

TABLE 1

Calculation of capping of harmonised value added tax (VAT) bases pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom

Member State	1 % of non-capped VAT base	1 % of gross national income	Capping rate (in %)	1 % of gross national income multiplied by capping rate	1 % of capped VAT base ⁶	Member States whose VAT base is capped
	(1)	(2)	(3)	(4)	(5)	(6)
Belgium	1 440 965 000	3 420 171 000	50	1 710 085 500	1 440 965 000	
Bulgaria	180 939 000	302 569 000	50	151 284 500	151 284 500	Bulgaria
Czech Republic	702 867 000	1 219 393 000	50	609 696 500	609 696 500	Czech Republic
Denmark	975 620 000	2 392 833 000	50	1 196 416 500	975 620 000	
Germany	10 407 889 000	24 720 152 000	50	12 360 076 000	10 407 889 000	
Estonia	98 259 000	165 538 000	50	82 769 000	82 769 000	Estonia
Ireland	905 937 000	1 719 953 000	50	859 976 500	859 976 500	Ireland
Greece	1 267 563 000	2 175 920 000	50	1 087 960 000	1 087 960 000	Greece
Spain	6 743 417 000	10 822 406 000	50	5 411 203 000	5 411 203 000	Spain
France	9 383 695 000	19 230 736 000	50	9 615 368 000	9 383 695 000	
Italy	6 175 505 000	15 707 334 000	50	7 853 667 000	6 175 505 000	
Cyprus	128 544 000	157 346 000	50	78 673 000	78 673 000	Cyprus
Latvia	122 307 000	218 725 000	50	109 362 500	109 362 500	Latvia
Lithuania	132 605 000	286 456 000	50	143 228 000	132 605 000	
Luxembourg	175 313 000	323 842 000	50	161 921 000	161 921 000	Luxembourg
Hungary	404 912 000	995 759 000	50	497 879 500	404 912 000	
Malta	41 423 000	53 280 000	50	26 640 000	26 640 000	Malta
Netherlands	2 803 480 000	5 744 079 000	50	2 872 039 500	2 803 480 000	
Austria	1 220 187 000	2 736 781 000	50	1 368 390 500	1 220 187 000	
Poland	1 593 295 000	3 122 414 000	50	1 561 207 000	1 561 207 000	Poland
Portugal	978 963 000	1 599 144 000	50	799 572 000	799 572 000	Portugal
Romania	552 422 000	1 317 240 000	50	658 620 000	552 422 000	
Slovenia	185 938 000	335 086 000	50	167 543 000	167 543 000	Slovenia
Slovakia	250 865 000	563 978 000	50	281 989 000	250 865 000	
Finland	792 183 000	1 828 978 000	50	914 489 000	792 183 000	
Sweden	1 490 119 000	3 456 262 000	50	1 728 131 000	1 490 119 000	
United Kingdom	10 530 959 000	21 276 097 000	50	10 638 048 500	10 530 959 000	
Total	59 686 171 000	125 892 472 000		62 946 236 000	57 669 214 000	

Calculation of the uniform call rate for VAT own resources (Article 2(4) of Decision 2000/597/EC, Euratom):

$$\text{Uniform rate (\%)} = \text{maximum call rate} - \text{frozen rate}$$

A. The maximum call rate is set at 0,50 % for 2008.

B. Determination of the rate frozen by the correction of budgetary imbalances granted to the United Kingdom (Article 2(4)(b) of Decision 2000/597/EC, Euratom):

⁵The third paragraph of Article 268 of the Treaty establishing the European Community reads: 'The revenue and expenditure shown in the budget shall be in balance,.'

⁶The base to be used does not exceed 50 % of GNI.

(1) calculation of the theoretical share of the countries with a restricted financial burden:

In accordance with Article 5(1) of Decision 2000/597/EC, Euratom, the financial contribution of Germany (DE), the Netherlands (NL), Austria (AT) and Sweden (SE) is restricted to a quarter of their normal contribution.

Formula for a country with a restricted financial burden, for example Germany:

Germany's theoretical VAT contribution = (Germany's capped VAT base / (EU capped VAT base – UK capped VAT base)) x 1/4 x United Kingdom correction

Example: Germany

Germany's theoretical VAT contribution = $10\,407\,889\,000 / (57\,669\,214\,000 - 10\,530\,959\,000) \times 1/4 \times 5\,757\,931\,681 = 317\,830\,570$

(2) calculation of the frozen rate:

Frozen rate = (UK correction – theoretical VAT contributions (D + NL + A + S)) / (EU capped VAT base – capped VAT bases (UK + D + NL + A + S))

Frozen rate = $5\,757\,931\,681 - (317\,830\,570 + 85\,611\,179 + 37\,261\,421 + 45\,504\,460) / (57\,669\,214\,000 - (10\,530\,959\,000 + 10\,407\,889\,000 + 2\,803\,480\,000 + 1\,220\,187\,000 + 1\,490\,119\,000))$

Frozen rate = 0,168875772152444 %

Uniform rate

$0,5\% - 0,168875772152444\% = 0,331124227847556\%$

TABLE 2

Breakdown of own resources accruing from VAT pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom (Chapter 1 3)

Member State	1 % of capped VAT base	Maximum VAT call rate (in %)	Uniform rate of VAT own resources (in %)	VAT own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) × (3)
Belgium	1 440 965 000	0,50	0,331124228	477 138 423
Bulgaria	151 284 500	0,50	0,331124228	50 093 963
Czech Republic	609 696 500	0,50	0,331124228	201 885 283
Denmark	975 620 000	0,50	0,331124228	323 051 419
Germany	10 407 889 000	0,50	0,331124228	3 446 304 209
Estonia	82 769 000	0,50	0,331124228	27 406 821
Ireland	859 976 500	0,50	0,331124228	284 759 055
Greece	1 087 960 000	0,50	0,331124228	360 249 915
Spain	5 411 203 000	0,50	0,331124228	1 791 780 415
France	9 383 695 000	0,50	0,331124228	3 107 168 761
Italy	6 175 505 000	0,50	0,331124228	2 044 859 325
Cyprus	78 673 000	0,50	0,331124228	26 050 536
Latvia	109 362 500	0,50	0,331124228	36 212 573
Lithuania	132 605 000	0,50	0,331124228	43 908 728
Luxembourg	161 921 000	0,50	0,331124228	53 615 966
Hungary	404 912 000	0,50	0,331124228	134 076 173
Malta	26 640 000	0,50	0,331124228	8 821 149
Netherlands	2 803 480 000	0,50	0,331124228	928 300 150
Austria	1 220 187 000	0,50	0,331124228	404 033 478
Poland	1 561 207 000	0,50	0,331124228	516 953 462
Portugal	799 572 000	0,50	0,331124228	264 757 661

Member State	1 % of capped VAT base	Maximum VAT call rate (in %)	Uniform rate of VAT own resources (in %)	VAT own resources at uniform rate
Romania	552 422 000	0,50	0,331124228	182 920 308
Slovenia	167 543 000	0,50	0,331124228	55 477 547
Slovakia	250 865 000	0,50	0,331124228	83 067 479
Finland	792 183 000	0,50	0,331124228	262 310 984
Sweden	1 490 119 000	0,50	0,331124228	493 414 503
United Kingdom	10 530 959 000	0,50	0,331124228	3 487 055 667
Total	57 669 214 000			19 095 673 953

TABLE 3

Determination of uniform rate and breakdown of resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom (Chapter 1 4)

Member State	1 % of gross national income	Uniform rate of 'additional base,, own resources	'Additional base, own resources at uniform rate
	(1)	(2)	(3) = (1) × (2)
Belgium	3 420 171 000		2 202 667 070
Bulgaria	302 569 000		194 861 243
Czech Republic	1 219 393 000		785 316 525
Denmark	2 392 833 000		1 541 038 285
Germany	24 720 152 000		15 920 334 031
Estonia	165 538 000		106 610 196
Ireland	1 719 953 000		1 107 688 427
Greece	2 175 920 000		1 401 341 433
Spain	10 822 406 000		6 969 872 942
France	19 230 736 000		12 385 026 629
Italy	15 707 334 000		10 115 876 473
Cyprus	157 346 000		101 334 364
Latvia		0,6440225 ⁷	
	218 725 000		140 863 821
Lithuania	286 456 000		184 484 109
Luxembourg	323 842 000		208 561 534
Hungary	995 759 000		641 291 198
Malta	53 280 000		34 313 519
Netherlands	5 744 079 000		3 699 316 104
Austria	2 736 781 000		1 762 548 535
Poland	3 122 414 000		2 010 904 863
Portugal	1 599 144 000		1 029 884 713
Romania	1 317 240 000		848 332 195
Slovenia	335 086 000		215 802 923
Slovakia	563 978 000		363 214 520
Finland	1 828 978 000		1 177 902 980
Sweden	3 456 262 000		2 225 910 486

⁷Calculation of rate: (81 077 584 247) / (125 892 472 000) = 0,644022497604146 %.

Member State	1 % of gross national income	Uniform rate of 'additional base,, own resources	'Additional base, own resources at uniform rate
United Kingdom	21 276 097 000		13 702 285 129
Total	125 892 472 000		81 077 584 247

TABLE 4

Correction of budgetary imbalances for the United Kingdom for 2007 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 1 5)

Description	Coefficient ⁸ (%)	Amount
1. United Kingdom's share (in %) of total non-capped VAT bases	17,7156	
2. United Kingdom's share (in %) of PAE-adjusted total allocated expenditure	8,7227	
3. (1) – (2)	8,9929	
4. Total allocated expenditure		107 174 316 280
5. Pre-accession expenditure (PAE) ⁹		2 924 640 078
6. PAE-adjusted total allocated expenditure = (4) – (5)		104 249 676 202
7. United Kingdom's correction original amount = (3) × (6) x 0,66		6 187 547 592
8. United Kingdom's advantage ¹⁰		451 577 107
9. Basic compensation for the United Kingdom = (7) – (8)		5 735 970 485
10. Windfall gains deriving from traditional own resources ¹¹		- 21 961 196
11. Correction for the United Kingdom = (9) – (10)		5 757 931 681

TABLE 5

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 5 757 931 681 (Chapter 1 5)

Member State	Percentage share of GNI base	Shares without the United Kingdom	Shares without Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria and Sweden in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
	(1)	(2)	(3)	(4)	(5)	(6) = (2) + (4) + (5)	(7)
Belgium	2,72	3,27	5,03		1,32	4,59	264 394 444
Bulgaria	0,24	0,29	0,45		0,12	0,41	23 389 931
Czech Republic	0,97	1,17	1,79		0,47	1,64	94 264 507
Denmark	1,90	2,29	3,52		0,93	3,21	184 976 643

⁸Rounded percentages.

⁹ The amount of pre-accession expenditure (PAE) corresponds to payments made to the 10 new Member States (which joined the EU on 1 May 2004) under 2003 appropriations, as adjusted by applying the EU GDP deflator for 2004, 2005 and 2006, as well as payments made to Bulgaria and Romania under 2006 appropriations. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

¹⁰ The 'UK advantage' corresponds to the effects arising for the United Kingdom from the changeover to capped VAT and the introduction of the GNP/GNI-based own resource.

¹¹ These windfall gains correspond to the net gains of the United Kingdom resulting from the increase – from 10 to 25 % as of 1 January 2001 – in the percentage of traditional own resources retained by Member States to cover the collection costs of traditional own resources (TOR).

Member State	Percentage share of GNI base	Shares without the United Kingdom	Shares without Germany, the Netherlands, Austria, Sweden and the United Kingdom	Three quarters of the share of Germany, the Netherlands, Austria and Sweden in column 2	Column 4 distributed in accordance with column 3	Financing scale	Financing scale applied to the correction
Germany	19,64	23,63	0,00	-17,72	0,00	5,91	340 140 218
Estonia	0,13	0,16	0,24		0,06	0,22	12 796 824
Ireland	1,37	1,64	2,53		0,67	2,31	132 960 024
Greece	1,73	2,08	3,20		0,84	2,92	168 208 303
Spain	8,60	10,34	15,92		4,19	14,53	836 620 163
France	15,28	18,38	28,30		7,44	25,82	1 486 621 504
Italy	12,48	15,01	23,11		6,07	21,09	1 214 246 844
Cyprus	0,12	0,15	0,23		0,06	0,21	12 163 546
Latvia	0,17	0,21	0,32		0,08	0,29	16 908 416
Lithuania	0,23	0,27	0,42		0,11	0,38	22 144 324
Luxembourg	0,26	0,31	0,48		0,13	0,43	25 034 428
Hungary	0,79	0,95	1,47		0,39	1,34	76 976 604
Malta	0,04	0,05	0,08		0,02	0,07	4 118 781
Netherlands	4,56	5,49	0,00	-4,12	0,00	1,37	79 036 419
Austria	2,17	2,62	0,00	-1,96	0,00	0,65	37 657 102
Poland	2,48	2,98	4,59		1,21	4,19	241 376 502
Portugal	1,27	1,53	2,35		0,62	2,15	123 620 950
Romania	1,05	1,26	1,94		0,51	1,77	101 828 516
Slovenia	0,27	0,32	0,49		0,13	0,45	25 903 640
Slovakia	0,45	0,54	0,83		0,22	0,76	43 598 010
Finland	1,45	1,75	2,69		0,71	2,46	141 388 142
Sweden	2,75	3,30	0,00	-2,48	0,00	0,83	47 556 896
United Kingdom	16,90	0,00	0,00		0,00	0,00	0
Total	100,00	100,00	100,00	-26,28	26,28	100,00	5 757 931 681

The calculations are made to 15 decimal places.

TABLE 6

Summary of financing¹² of the general budget by type of own resource and by Member State

Member State	Traditional own resources (TOR)					VAT and GNI-based own resources, including UK correction payments					Total own resources ¹³
	Net agricultural duties (75 %)	Net sugar and isoglucose levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	p.m. Collection costs (25% of gross TOR)	VAT own resources	GNI own resources	United Kingdom correction	Total "national contributions"	Share in total "national contributions" (%)	
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9) = (6) + (7) + (8)	(10)	(11) = (4) + (9)
Belgium	18 400 000	31 400 000	1 676 800 000	1 726 600 000	575 533 333	477 138 423	2 202 667 070	264 394 444	2 944 199 937	2,94	4 670 799 937
Bulgaria	10 100 000	400 000	55 600 000	66 100 000	22 033 333	50 093 963	194 861 243	23 389 931	268 345 137	0,27	334 445 137
Czech Republic	6 700 000	3 300 000	230 400 000	240 400 000	80 133 333	201 885 283	785 316 525	94 264 507	1 081 466 315	1,08	1 321 866 315
Denmark	40 900 000	3 800 000	275 400 000	320 100 000	106 700 000	323 051 419	1 541 038 285	184 976 643	2 049 066 347	2,05	2 369 166 347
Germany	221 500 000	163 700 000	3 381 600 000	3 766 800 000	1 255 600 000	3 446 304 209	15 920 334 031	340 140 218	19 706 778 458	19,67	23 473 578 458
Estonia	900 000	8 600 000	26 200 000	35 700 000	11 900 000	27 406 821	106 610 196	12 796 824	146 813 841	0,15	182 513 841
Ireland	800 000	0	232 000 000	232 800 000	77 600 000	284 759 055	1 107 688 427	132 960 024	1 525 407 506	1,52	1 758 207 506
Greece	11 000 000	1 500 000	247 000 000	259 500 000	86 500 000	360 249 915	1 401 341 433	168 208 303	1 929 799 651	1,93	2 189 299 651
Spain	58 700 000	8 500 000	1 337 600 000	1 404 800 000	468 266 667	1 791 780 415	6 969 872 942	836 620 163	9 598 273 520	9,58	11 003 073 520
France	126 000 000	229 600 000	1 352 400 000	1 708 000 000	569 333 333	3 107 168 761	12 385 026 629	1 486 621 504	16 978 816 894	16,95	18 686 816 894
Italy	173 600 000	6 900 000	1 621 700 000	1 802 200 000	600 733 334	2 044 859 325	10 115 876 473	1 214 246 844	13 374 982 642	13,35	15 177 182 642
Cyprus	4 300 000	3 800 000	32 200 000	40 300 000	13 433 333	26 050 536	101 334 364	12 163 546	139 548 446	0,14	179 848 446
Latvia	1 200 000	800 000	26 800 000	28 800 000	9 600 000	36 212 573	140 863 821	16 908 416	193 984 810	0,19	222 784 810
Lithuania	2 500 000	900 000	48 200 000	51 600 000	17 200 000	43 908 728	184 484 109	22 144 324	250 537 161	0,25	302 137 161
Luxembourg	700 000	0	21 800 000	22 500 000	7 500 000	53 615 966	208 561 534	25 034 428	287 211 928	0,29	309 711 928
Hungary	4 800 000	6 300 000	128 500 000	139 600 000	46 533 333	134 076 173	641 291 198	76 976 604	852 343 975	0,85	991 943 975
Malta	1 400 000	200 000	10 500 000	12 100 000	4 033 334	8 821 149	34 313 519	4 118 781	47 253 449	0,05	59 353 449

¹² p.m. (own resources + other revenue = total revenue = total expenditure) ; (118 921 758 200+ 1 425 000 412 = 120 346 758 612 = 120 346 758 612)

¹³Total own resources as percentage of GNI: (118 921 758 200) / (12 589 247 200 000) = 0,94 %; own resources ceiling as percentage of GNI: 1,24 %.

Member State	Traditional own resources (TOR)					VAT and GNI-based own resources, including UK correction payments					Total own resources ¹³
	Net agricultural duties (75 %)	Net sugar and isoglucose levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	p.m. Collection costs (25% of gross TOR)	VAT own resources	GNI own resources	United Kingdom correction	Total "national contributions"	Share in total "national contributions" (%)	
Netherlands	298 700 000	14 600 000	1 634 600 000	1 947 900 000	649 300 000	928 300 150	3 699 316 104	79 036 419	4 706 652 673	4,70	6 654 552 673
Austria	4 400 000	13 800 000	327 400 000	345 600 000	115 200 000	404 033 478	1 762 548 535	37 657 102	2 204 239 115	2,20	2 549 839 115
Poland	46 800 000	71 200 000	304 200 000	422 200 000	140 733 333	516 953 462	2 010 904 863	241 376 502	2 769 234 827	2,76	3 191 434 827
Portugal	28 000 000	300 000	103 800 000	132 100 000	44 033 333	264 757 661	1 029 884 713	123 620 950	1 418 263 324	1,42	1 550 363 324
Romania	30 000 000	1 100 000	186 200 000	217 300 000	72 433 334	182 920 308	848 332 195	101 828 516	1 133 081 019	1,13	1 350 381 019
Slovenia	300 000	0	41 400 000	41 700 000	13 900 000	55 477 547	215 802 923	25 903 640	297 184 110	0,30	338 884 110
Slovakia	1 500 000	2 300 000	75 700 000	79 500 000	26 500 000	83 067 479	363 214 520	43 598 010	489 880 009	0,49	569 380 009
Finland	7 400 000	900 000	149 800 000	158 100 000	52 700 000	262 310 984	1 177 902 980	141 388 142	1 581 602 106	1,58	1 739 702 106
Sweden	19 800 000	2 900 000	406 200 000	428 900 000	142 966 667	493 414 503	2 225 910 486	47 556 896	2 766 881 885	2,76	3 195 781 885
United Kingdom	562 800 000	56 600 000	2 497 900 000	3 117 300 000	1 039 100 000	3 487 055 667	13 702 285 129	-5 757 931 681	11 431 409 115	11,41	14 548 709 115
Total	1 683 200 000	633 400 000	16 431 900 000	18 748 500 000	6 249 500 000	19 095 673 953	81 077 584 247	0	100 173 258 200	100,00	118 921 758 200

1.1. Volume 1 - Revenue

Title Chapter Article Item	Heading	Financial year 2008	Financial year 2007	Financial year 2006
1	OWN RESOURCES			
1 0	AGRICULTURAL DUTIES ESTABLISHED BY THE INSTITUTIONS OF THE EUROPEAN COMMUNITIES IN RESPECT OF TRADE WITH NON-MEMBER COUNTRIES UNDER THE COMMON AGRICULTURAL POLICY (ARTICLE 2(1)(a) OF DECISION 2000/597/EC, EURATOM)			
1 0 0	Agricultural duties established by the institutions of the European Communities in respect of trade with non-member countries under the common agricultural policy (Article 2(1)(a) of Decision 2000/597/EC, Euratom)	1 683 200 000	1 486 800 000	1 291 800 423,82
1 0 0 0	Agricultural duties established by the institutions of the European Communities in respect of trade with non-member countries under the common agricultural policy (Article 2(1)(a) of Decision 2000/597/EC, Euratom)	1 683 200 000	1 486 800 000	1 291 800 423,82
	Article 1 0 0 — Subtotal	1 683 200 000	1 486 800 000	1 291 800 423,82
	Chapter 1 0 — Total	1 683 200 000	1 486 800 000	1 291 800 423,82
1 1	LEVIES AND OTHER DUTIES PROVIDED FOR UNDER THE COMMON ORGANISATION OF THE MARKETS IN SUGAR (ARTICLE 2(1)(a) OF DECISION 2000/597/EC, EURATOM)			
1 1 0	Sugar production levies	p.m.	-75 118 669	148 489 710,11
	Article 1 1 0 — Subtotal	p.m.	-75 118 669	148 489 710,11
1 1 1	Sugar storage levies	14 200 000	28 325 000	-60 528,61
	Article 1 1 1 — Subtotal	14 200 000	28 325 000	-60 528,61
1 1 2	Isoglucose production levies	p.m.	-251 471	1 321 498,51
	Article 1 1 2 — Subtotal	p.m.	-251 471	1 321 498,51
1 1 3	Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production	p.m.	p.m.	28 427,88
	Article 1 1 3 — Subtotal	p.m.	p.m.	28 427,88
1 1 4	Charges levied on substituted C sugar and C isoglucose	p.m.	p.m.	0,—
	Article 1 1 4 — Subtotal	p.m.	p.m.	0,—
1 1 5	Production levy for inulin syrup	p.m.	-704 860	1 773 614,95
	Article 1 1 5 — Subtotal	p.m.	-704 860	1 773 614,95
1 1 6	Additional levies provided for in Regulation (EEC) No 1107/88	p.m.	p.m.	56 974,96
	Article 1 1 6 — Subtotal	p.m.	p.m.	56 974,96
1 1 7	Production charge	152 900 000	p.m.	
	Article 1 1 7 — Subtotal	152 900 000	p.m.	
1 1 8	One-off amounts on additional sugar quota and supplementary isoglucose quota	466 300 000	10 050 000	
	Article 1 1 8 — Subtotal	466 300 000	10 050 000	
1 1 9	Surplus amount	p.m.	p.m.	
	Article 1 1 9 — Subtotal	p.m.	p.m.	
	Chapter 1 1 — Total	633 400 000	-37 700 000	151 609 697,80
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(b) OF DECISION 2000/597/EC, EURATOM			
1 2 0	Customs duties and other duties referred to in Article 2(1)(b) of Decision 2000/597/EC, Euratom	16 431 900 000	15 083 800 000	13 584 853 612,34
	Article 1 2 0 — Subtotal	16 431 900 000	15 083 800 000	13 584 853 612,34
	Chapter 1 2 — Total	16 431 900 000	15 083 800 000	13 584 853 612,34
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2000/597/EC, EURATOM			
1 3 0	Own resources accruing from value added tax pursuant to Article 2(1)(c) of Decision 2000/597/EC, Euratom	19 095 673 953	18 517 228 951	17 219 801 792,98

Title Chapter Article Item	Heading	Financial year 2008	Financial year 2007	Financial year 2006
	Article 1 3 0 — Subtotal	19 095 673 953	18 517 228 951	17 219 801 792,98
Chapter 1 3 — Total		19 095 673 953	18 517 228 951	17 219 801 792,98
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(d) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM			
1 4 0	Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom	81 077 584 247	71 153 076 387	68 602 092 852,50
1 4 0 0	Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom	81 077 584 247	71 153 076 387	68 474 168 323,04
1 4 0 2	Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the reserve for loans and loan guarantees	—	—	127 924 529,46
1 4 0 3	Own resources based on gross national income pursuant to Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom, corresponding to the emergency aid reserve	—	—	0,—
	Article 1 4 0 — Subtotal	81 077 584 247	71 153 076 387	68 602 092 852,50
Chapter 1 4 — Total		81 077 584 247	71 153 076 387	68 602 092 852,50
1 5	CORRECTION OF BUDGETARY IMBALANCES			
1 5 0	Correction of budgetary imbalances granted to the United Kingdom in accordance with Articles 4 and 5 of Decision 2000/597/EC, Euratom	0	0	-6 000 366,28
	Article 1 5 0 — Subtotal	0	0	-6 000 366,28
Chapter 1 5 — Total		0	0	-6 000 366,28
Title 1 — Total		118 921 758 200	106 203 205 338	100 844 158 013,16
3	SURPLUSES, BALANCES AND ADJUSTMENTS			
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR			
3 0 0	Surplus available from the preceding financial year	p.m.	1 847 631 711	2 410 079 591,35
	Article 3 0 0 — Subtotal	p.m.	1 847 631 711	2 410 079 591,35
3 0 1	Surplus own resources resulting from a transfer from the EAGGF Guarantee Section chapters	p.m.	p.m.	0,—
	Article 3 0 1 — Subtotal	p.m.	p.m.	0,—
3 0 2	Surplus own resources resulting from repayment of the surplus from the Guarantee Fund for external actions	125 750 000	260 940 125	92 730 000,—
	Article 3 0 2 — Subtotal	125 750 000	260 940 125	92 730 000,—
Chapter 3 0 — Total		125 750 000	2 108 571 836	2 502 809 591,35
3 1	BALANCES AND ADJUSTMENT OF BALANCES BASED ON VAT FOR THE PREVIOUS FINANCIAL YEARS RESULTING FROM APPLICATION OF ARTICLE 10(4) TO (6) AND (9) OF REGULATION (EC, EURATOM) No 1150/2000			
3 1 0	Application for 1989 and subsequent financial years of Article 10(4), (5), (6) and (9) of Regulation (EC, Euratom) No 1150/2000	p.m.	961 333 882	-13 560 430,52
3 1 0 3	Application for 1989 and subsequent years of Article 10(4), (5), (6) and (9) of Regulation (EC, Euratom) No 1150/2000	p.m.	961 333 882	-13 560 430,52
	Article 3 1 0 — Subtotal	p.m.	961 333 882	-13 560 430,52
Chapter 3 1 — Total		p.m.	961 333 882	-13 560 430,52
3 2	BALANCES AND ADJUSTMENTS OF BALANCES BASED ON GROSS NATIONAL INCOME/PRODUCT FOR THE PREVIOUS FINANCIAL YEARS AS A RESULT OF THE APPLICATION OF ARTICLE 10(7) TO (9) OF REGULATION (EC, EURATOM) No 1150/2000			
3 2 0	Application for 1995 and subsequent financial years of Article 10(7) to (9) of Regulation (EC, Euratom) No 1150/2000	p.m.	2 868 930 798	1 529 966 190,91
3 2 0 3	Application for 1995 and subsequent financial years of Article 10(7) to (9) of Regulation (EC, Euratom) No 1150/2000	p.m.	2 868 930 798	1 529 966 190,91
	Article 3 2 0 — Subtotal	p.m.	2 868 930 798	1 529 966 190,91
Chapter 3 2 — Total		p.m.	2 868 930 798	1 529 966 190,91

Title Chapter Article Item	Heading	Financial year 2008	Financial year 2007	Financial year 2006
3 3	REFUNDS TO MEMBER STATES			
3 3 0	Refunds to Greece, Spain and Portugal	p.m.	p.m.	0,—
	Article 3 3 0 — Subtotal	p.m.	p.m.	0,—
Chapter 3 3 — Total		p.m.	p.m.	0,—
3 4	ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN CERTAIN POLICIES IN THE AREA OF FREEDOM, SECURITY AND JUSTICE			
3 4 0	Adjustment for the impact of the non-participation of certain Member States in certain policies in the area of freedom, security and justice	p.m.	p.m.	-30 990,89
	Article 3 4 0 — Subtotal	p.m.	p.m.	-30 990,89
Chapter 3 4 — Total		p.m.	p.m.	-30 990,89
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM			
3 5 0	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.	0	-4 020 590,16
3 5 0 4	Result of the definitive calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.	0	-4 020 590,16
	Article 3 5 0 — Subtotal	p.m.	0	-4 020 590,16
Chapter 3 5 — Total		p.m.	0	-4 020 590,16
3 6	RESULT OF INTERMEDIATE UPDATES OF THE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM			
3 6 0	Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.	p.m.	-5 306 311,06
3 6 0 4	Result of intermediate updates of the calculation of the financing of the correction of budgetary imbalances for the United Kingdom	p.m.	p.m.	-5 306 311,06
	Article 3 6 0 — Subtotal	p.m.	p.m.	-5 306 311,06
Chapter 3 6 — Total		p.m.	p.m.	-5 306 311,06
Title 3 — Total		125 750 000	5 938 836 516	4 009 857 459,63
4	REVENUE ACCRUING FROM PERSONS WORKING WITH THE INSTITUTIONS AND OTHER COMMUNITY BODIES			
4 0	MISCELLANEOUS TAXES AND DEDUCTIONS			
4 0 0	Proceeds of the tax on the salaries, wages and allowances of members of the institutions, officials, other servants and persons in receipt of a pension, and members of the governing bodies of the European Investment Bank, the European Central Bank, the European Investment Fund, their staff and persons in receipt of a pension	529 873 550	505 658 114	443 237 857,98
	Article 4 0 0 — Subtotal	529 873 550	505 658 114	443 237 857,98
4 0 3	Proceeds of the temporary contribution from the salaries of members of the institutions, officials and other servants in active employment	p.m.	p.m.	1 175 454,08
	Article 4 0 3 — Subtotal	p.m.	p.m.	1 175 454,08
4 0 4	Proceeds from the special levy on the salaries of members of the institutions, officials and other servants in active employment	48 112 599	35 888 144	27 665 116,01
	Article 4 0 4 — Subtotal	48 112 599	35 888 144	27 665 116,01
Chapter 4 0 — Total		577 986 149	541 546 258	472 078 428,07
4 1	CONTRIBUTIONS TO THE PENSION SCHEME			
4 1 0	Staff contributions to the pension scheme	350 034 820	330 817 333	284 283 727,68
	Article 4 1 0 — Subtotal	350 034 820	330 817 333	284 283 727,68
4 1 1	Transfer or purchase of pension rights by staff	88 846 237	66 986 176	93 004 597,61
	Article 4 1 1 — Subtotal	88 846 237	66 986 176	93 004 597,61
4 1 2	Contributions to the pensions scheme by officials and temporary staff on leave on personal grounds	105 000	105 000	57 305,34

Title Chapter Article Item	Heading	Financial year 2008	Financial year 2007	Financial year 2006
	Article 4 1 2 — Subtotal	105 000	105 000	57 305,34
Chapter 4 1 — Total		438 986 057	397 908 509	377 345 630,63
4 2	OTHER CONTRIBUTIONS TO THE PENSION SCHEME			
4 2 0	Employer's contribution by the decentralised agencies to the pension scheme	10 483 418	9 332 889	7 331 372,95
	Article 4 2 0 — Subtotal	10 483 418	9 332 889	7 331 372,95
4 2 1	Contributions by members of the European Parliament to a pension scheme	1 460 000	1 545 000	1 429 326,09
	Article 4 2 1 — Subtotal	1 460 000	1 545 000	1 429 326,09
Chapter 4 2 — Total		11 943 418	10 877 889	8 760 699,04
Title 4 — Total		1 028 915 624	950 332 656	858 184 757,74
5	REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS			
5 0	PROCEEDS FROM THE SALE OF MOVABLE PROPERTY (SUPPLY OF GOODS) AND IMMOVABLE PROPERTY			
5 0 0	Proceeds from the sale of movable property (supply of goods)	p.m.	42 000	584 447,10
5 0 0 0	Proceeds from the sale of vehicles — Assigned revenue	p.m.	42 000	80 852,26
5 0 0 1	Proceeds from the sale of other movable property — Assigned revenue	p.m.	p.m.	106 846,66
5 0 0 2	Proceeds from the supply of goods to other institutions or bodies — Assigned revenue	p.m.	p.m.	396 748,18
	Article 5 0 0 — Subtotal	p.m.	42 000	584 447,10
5 0 1	Proceeds from the sale of immovable property	p.m.	p.m.	0,—
	Article 5 0 1 — Subtotal	p.m.	p.m.	0,—
5 0 2	Proceeds from the sale of publications, printed works and films — Assigned revenue	p.m.	350 000	9 877 019,01
	Article 5 0 2 — Subtotal	p.m.	350 000	9 877 019,01
Chapter 5 0 — Total		p.m.	392 000	10 461 466,11
5 1	PROCEEDS FROM LETTING AND HIRING			
5 1 0	Proceeds from the hiring-out of furniture and equipment — Assigned revenue	p.m.	p.m.	0,—
	Article 5 1 0 — Subtotal	p.m.	p.m.	0,—
5 1 1	Proceeds from letting and subletting immovable property and reimbursement of charges connected with lettings	p.m.	p.m.	15 750 518,80
5 1 1 0	Proceeds from letting and subletting immovable property — Assigned revenue	p.m.	p.m.	14 522 589,12
5 1 1 1	Reimbursement of charges connected with lettings — Assigned revenue	p.m.	p.m.	1 227 929,68
	Article 5 1 1 — Subtotal	p.m.	p.m.	15 750 518,80
Chapter 5 1 — Total		p.m.	p.m.	15 750 518,80
5 2	REVENUE FROM INVESTMENTS OR LOANS GRANTED, BANK AND OTHER INTEREST			
5 2 0	Revenue from investments or loans granted, bank and other interest on the institutions' accounts	10 954 000	9 054 000	15 543 640,28
	Article 5 2 0 — Subtotal	10 954 000	9 054 000	15 543 640,28
5 2 1	Revenue from investments or loans granted, bank and other interest on the accounts of organisations receiving subsidies transferred to the Commission	10 000 000	10 000 000	748 355,72
	Article 5 2 1 — Subtotal	10 000 000	10 000 000	748 355,72
5 2 2	Interest yielded by pre-financing	60 000 000	60 000 000	61 755 708,30
	Article 5 2 2 — Subtotal	60 000 000	60 000 000	61 755 708,30
Chapter 5 2 — Total		80 954 000	79 054 000	78 047 704,30
5 5	REVENUE FROM THE SUPPLY OF SERVICES AND WORKS			
5 5 0	Proceeds from the supply of services and works for other institutions or bodies, including refunds by other institutions or bodies of mission allowances paid on their behalf — Assigned revenue	p.m.	1 000 000	9 491 167,22
	Article 5 5 0 — Subtotal	p.m.	1 000 000	9 491 167,22

Title Chapter Article Item	Heading	Financial year 2008	Financial year 2007	Financial year 2006
5 5 1	Revenue from third parties in respect of services or work supplied at their request — Assigned revenue	p.m.	p.m.	1 371 906,88
	Article 5 5 1 — Subtotal	p.m.	p.m.	1 371 906,88
Chapter 5 5 — Total		p.m.	1 000 000	10 863 074,10
5 7	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTIONS			
5 7 0	Revenue arising from the repayment of amounts wrongly paid — Assigned revenue	p.m.	p.m.	25 054 123,34
	Article 5 7 0 — Subtotal	p.m.	p.m.	25 054 123,34
5 7 1	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution — Assigned revenue	p.m.	p.m.	27 840,—
	Article 5 7 1 — Subtotal	p.m.	p.m.	27 840,—
5 7 2	Repayment of welfare expenditure incurred on behalf of another institution	p.m.	p.m.	0,—
	Article 5 7 2 — Subtotal	p.m.	p.m.	0,—
5 7 3	Other contributions and refunds in connection with the administrative operation of the institution — Assigned revenue	p.m.	p.m.	91 763 399,42
	Article 5 7 3 — Subtotal	p.m.	p.m.	91 763 399,42
Chapter 5 7 — Total		p.m.	p.m.	116 845 362,76
5 8	MISCELLANEOUS COMPENSATION			
5 8 0	Revenue from payments connected with lettings — Assigned revenue	p.m.	p.m.	537 771,88
	Article 5 8 0 — Subtotal	p.m.	p.m.	537 771,88
5 8 1	Revenue from insurance payments received — Assigned revenue	p.m.	p.m.	592 759,65
	Article 5 8 1 — Subtotal	p.m.	p.m.	592 759,65
5 8 3	Revenue from miscellaneous compensation — Assigned revenue	—	—	371,24
	Article 5 8 3 — Subtotal	—	—	371,24
Chapter 5 8 — Total		p.m.	p.m.	1 130 902,77
5 9	OTHER REVENUE FROM ADMINISTRATIVE OPERATIONS			
5 9 0	Other revenue from administrative operations	100 000	100 000	103 359,37
	Article 5 9 0 — Subtotal	100 000	100 000	103 359,37
Chapter 5 9 — Total		100 000	100 000	103 359,37
Title 5 — Total		81 054 000	80 546 000	233 202 388,21
6	CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH COMMUNITY AGREEMENTS AND PROGRAMMES			
6 0	CONTRIBUTIONS TO COMMUNITY PROGRAMMES			
6 0 1	Miscellaneous research programmes	p.m.	p.m.	219 409 338,14
6 0 1 1	Switzerland/Euratom cooperation agreements on controlled thermonuclear fusion and plasma physics — Assigned revenue	p.m.	p.m.	0,—
6 0 1 2	European fusion development agreements (EFDA) — Assigned revenue	p.m.	p.m.	21 715 635,07
6 0 1 3	Cooperation agreements with non-member countries under Community research programmes — Assigned revenue	p.m.	p.m.	197 693 703,07
6 0 1 5	Cooperation agreements with institutes from non-member countries in connection with scientific and technological projects of Community interest (Eureka and others) — Assigned revenue	p.m.	p.m.	0,—
6 0 1 6	Agreements for European cooperation in the field of scientific and technical research — Assigned revenue	p.m.	p.m.	0,—
	Article 6 0 1 — Subtotal	p.m.	p.m.	219 409 338,14
6 0 2	Other programmes	p.m.	p.m.	0,—
6 0 2 1	Miscellaneous revenue relating to humanitarian aid — Assigned revenue	p.m.	p.m.	0,—
	Article 6 0 2 — Subtotal	p.m.	p.m.	0,—

Title Chapter Article Item	Heading	Financial year 2008	Financial year 2007	Financial year 2006
6 0 3	Association agreements between the Communities and third countries	p.m.	p.m.	217 422 811,03
6 0 3 1	Revenue accruing from the participation of the candidate countries in Community programmes — Assigned revenue	p.m.	p.m.	212 336 131,03
6 0 3 2	Revenue accruing from the participation of non-member countries in customs cooperation agreements — Assigned revenue	p.m.	p.m.	207 180,—
6 0 3 3	Participation of outside bodies in Community activities — Assigned revenue	p.m.	p.m.	4 879 500,—
	Article 6 0 3 — Subtotal	p.m.	p.m.	217 422 811,03
	Chapter 6 0 — Total	p.m.	p.m.	436 832 149,17
6 1	REPAYMENT OF MISCELLANEOUS EXPENDITURE			
6 1 1	Repayment of expenditure incurred on behalf of one or more Member States	p.m.	p.m.	32 717 000,—
6 1 1 3	Revenue from the investments provided for in Article 4 of Decision 2003/76/EC — Assigned revenue	p.m.	p.m.	32 717 000,—
6 1 1 4	Revenue accruing from amounts recovered under the research programme of the Research Fund for Coal and Steel	p.m.	p.m.	0,—
	Article 6 1 1 — Subtotal	p.m.	p.m.	32 717 000,—
6 1 2	Repayment of expenditure incurred specifically as a result of work undertaken on request and against payment — Assigned revenue	p.m.	p.m.	0,—
	Article 6 1 2 — Subtotal	p.m.	p.m.	0,—
6 1 3	Sums recovered in accordance with Article 8 of Regulation (EC) No 1258/1999	—	p.m.	0,—
	Article 6 1 3 — Subtotal	—	p.m.	0,—
6 1 4	Repayment of Community support to commercially successful projects and activities	p.m.	p.m.	61 197,24
6 1 4 0	Repayment of Community support to commercially successful projects and activities in the field of new energy technology — Assigned revenue	p.m.	p.m.	0,—
6 1 4 3	Repayment of Community support to European risk capital activities in support of small and medium-sized enterprises — Assigned revenue	p.m.	p.m.	61 197,24
	Article 6 1 4 — Subtotal	p.m.	p.m.	61 197,24
6 1 5	Repayment of unused Community aid	p.m.	6 500 000	237 365 978,63
6 1 5 0	Repayment of unused aid from the European Social Fund, the European Regional Development Fund and the European Agricultural Guidance and Guarantee Fund	p.m.	6 500 000	125 332 260,80
6 1 5 1	Repayment of unused subsidies for balancing budgets — Assigned revenue	p.m.	p.m.	0,—
6 1 5 2	Repayment of unused interest subsidies — Assigned revenue	p.m.	p.m.	0,—
6 1 5 3	Repayment of unused sums paid under contracts concluded by the institution — Assigned revenue	p.m.	p.m.	788,57
6 1 5 7	Repayments of payments on account under the Structural Funds and the Cohesion Fund	p.m.	p.m.	109 350 220,59
6 1 5 8	Repayment of miscellaneous unused Community aid — Assigned revenue	p.m.	p.m.	2 682 708,67
	Article 6 1 5 — Subtotal	p.m.	6 500 000	237 365 978,63
6 1 6	Repayment of expenditure incurred on behalf of the International Atomic Energy Agency — Assigned revenue	p.m.	p.m.	0,—
	Article 6 1 6 — Subtotal	p.m.	p.m.	0,—
6 1 7	Repayment of amounts paid in connection with Community aid to non-member countries	p.m.	p.m.	21 497 926,84
6 1 7 0	Repayments within the framework of cooperation with South Africa — Assigned revenue	p.m.	p.m.	21 497 926,84
	Article 6 1 7 — Subtotal	p.m.	p.m.	21 497 926,84
6 1 8	Repayment of amounts paid in connection with food aid	p.m.	p.m.	126 218,77
6 1 8 0	Repayments by tenderers or recipients of overpayments made in connection with food aid — Assigned revenue	p.m.	p.m.	0,—
6 1 8 1	Repayment of additional costs caused by the recipients of food aid — Assigned revenue	p.m.	p.m.	126 218,77
	Article 6 1 8 — Subtotal	p.m.	p.m.	126 218,77
6 1 9	Repayment of other expenditure incurred on behalf of outside bodies	p.m.	p.m.	0,—
6 1 9 1	Repayment of other expenditure incurred on behalf of outside bodies pursuant to Council Decision 94/179/Euratom — Assigned revenue	p.m.	p.m.	0,—

Title Chapter Article Item	Heading	Financial year 2008	Financial year 2007	Financial year 2006
	Article 6 1 9 — Subtotal	p.m.	p.m.	0,—
Chapter 6 1 — Total		p.m.	6 500 000	291 768 321,48
6 2	REVENUE FROM SERVICES RENDERED AGAINST PAYMENT			
6 2 0	Supply against payment of source materials or special fissile materials (Article 6(b) of the EAEC Treaty) — Assigned revenue	p.m.	p.m.	0,—
	Article 6 2 0 — Subtotal	p.m.	p.m.	0,—
6 2 2	Revenue from services provided by the Joint Research Centre to outside bodies against payment	p.m.	p.m.	48 498 554,05
6 2 2 1	Revenue from the operation of the HFR to be used to provide additional appropriations — Assigned revenue	p.m.	p.m.	1 149 651,—
6 2 2 3	Other revenue from services provided by the Joint Research Centre to outside bodies against payment to be used to provide additional appropriations — Assigned revenue	p.m.	p.m.	6 664 148,52
6 2 2 4	Revenue from licences granted by the Commission on inventions resulting from Community research, irrespective of whether they can be patented — Assigned revenue	p.m.	p.m.	273 434,65
6 2 2 5	Other revenue for the Joint Research Centre — Assigned revenue	p.m.	p.m.	0,—
6 2 2 6	Revenue from services provided by the Joint Research Centre to other services of the Commission on a competitive basis, to be used to provide additional appropriations — Assigned revenue	p.m.	p.m.	40 411 319,88
	Article 6 2 2 — Subtotal	p.m.	p.m.	48 498 554,05
6 2 4	Revenue from licences granted by the Commission on inventions resulting from Community research, irrespective of whether they can be patented (indirect action) — Assigned revenue	p.m.	p.m.	0,—
	Article 6 2 4 — Subtotal	p.m.	p.m.	0,—
Chapter 6 2 — Total		p.m.	p.m.	48 498 554,05
6 3	CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS			
6 3 0	Contributions by the European Free Trade Association Member States under the Cooperation Agreement on the European Economic Area — Assigned revenue	p.m.	p.m.	129 972 205,—
	Article 6 3 0 — Subtotal	p.m.	p.m.	129 972 205,—
6 3 1	Contributions in connection with the Schengen acquis	p.m.	p.m.	62 418,55
6 3 1 1	Contributions to administrative costs resulting from the agreement concluded with Iceland and Norway — Assigned revenue	p.m.	p.m.	0,—
6 3 1 2	Contributions for the development of large-scale information systems under the agreement concluded with Iceland, Norway and Switzerland — Assigned revenue	p.m.	p.m.	62 418,55
6 3 1 3	Other contributions in connection with the Schengen acquis (Iceland, Norway and Switzerland) — Assigned revenue	p.m.	p.m.	0,—
	Article 6 3 1 — Subtotal	p.m.	p.m.	62 418,55
6 3 2	Contributions to common administrative support expenditure of the European Development Fund — Assigned revenue	p.m.	p.m.	52 900 000,—
	Article 6 3 2 — Subtotal	p.m.	p.m.	52 900 000,—
6 3 3	Contributions to certain external aid programmes	p.m.		
6 3 3 0	Contributions from Member States to certain external aid programmes financed by the Community and managed by the Commission on their behalf — Assigned revenue	p.m.		
6 3 3 1	Contributions from third countries to certain external aid programmes financed by the Community and managed by the Commission on their behalf — Assigned revenue	p.m.		
6 3 3 2	Contributions from international organisations to certain external aid programmes financed by the Community and managed by the Commission on their behalf — Assigned revenue	p.m.		
	Article 6 3 3 — Subtotal	p.m.		
Chapter 6 3 — Total		p.m.	p.m.	182 934 623,55
6 5	FINANCIAL CORRECTIONS			
6 5 0	Financial corrections	p.m.	173 000 000	154 899 008,04
6 5 0 0	Financial corrections in connection with the Structural Funds	p.m.	173 000 000	154 899 008,04

Title Chapter Article Item	Heading	Financial year 2008	Financial year 2007	Financial year 2006
	Article 6 5 0 — Subtotal	p.m.	173 000 000	154 899 008,04
Chapter 6 5 — Total		p.m.	173 000 000	154 899 008,04
6 6	OTHER CONTRIBUTIONS AND REFUNDS			
6 6 0	Other contributions and refunds	10 000 000	10 000 000	321 699 388,28
6 6 0 0	Other assigned contributions and refunds — Assigned revenue	p.m.	p.m.	312 817 888,78
6 6 0 1	Other non-assigned contributions and refunds	10 000 000	10 000 000	8 881 499,50
	Article 6 6 0 — Subtotal	10 000 000	10 000 000	321 699 388,28
Chapter 6 6 — Total		10 000 000	10 000 000	321 699 388,28
6 7	REVENUE CONCERNING EAGF AND EAFRD			
6 7 0	Revenue concerning EAGF	p.m.	p.m.	
6 7 0 1	Clearance of EAGF accounts — Assigned revenue	p.m.	p.m.	
6 7 0 2	EAGF irregularities — Assigned revenue	p.m.	p.m.	
6 7 0 3	Superlevy from milk producers — Assigned revenue	p.m.	p.m.	
	Article 6 7 0 — Subtotal	p.m.	p.m.	
6 7 1	Revenue concerning EAFRD	p.m.	p.m.	
6 7 1 1	Clearance of accounts EAFRD — Assigned revenue	p.m.	p.m.	
6 7 1 2	EAFRD irregularities — Assigned revenue	p.m.	p.m.	
	Article 6 7 1 — Subtotal	p.m.	p.m.	
Chapter 6 7 — Total		p.m.	p.m.	
6 8	TEMPORARY RESTRUCTURING AMOUNTS			
6 8 0	Temporary restructuring amounts — Assigned revenue	p.m.	p.m.	
6 8 0 1	Temporary restructuring amounts — Assigned revenue	p.m.	p.m.	
6 8 0 2	Irregularities concerning the temporary restructuring fund — Assigned revenue	p.m.	p.m.	
6 8 0 3	Clearance with regard to the temporary restructuring fund — Assigned revenue	p.m.	p.m.	
	Article 6 8 0 — Subtotal	p.m.	p.m.	
Chapter 6 8 — Total		p.m.	p.m.	
Title 6 — Total		10 000 000	189 500 000	1 436 632 044,57
7	INTEREST ON LATE PAYMENTS AND FINES			
7 0	INTEREST ON LATE PAYMENTS			
7 0 0	Interest on late payments	8 000 000	8 000 000	11 438 193,31
7 0 0 0	Interest due on late payments into the accounts held with the treasuries of the Member States	5 000 000	5 000 000	9 980 436,46
7 0 0 1	Other interest on late payments	3 000 000	3 000 000	1 457 756,85
	Article 7 0 0 — Subtotal	8 000 000	8 000 000	11 438 193,31
7 0 1	Interest on late payments and other interest on fines	15 000 000	48 000 000	101 436 766,93
	Article 7 0 1 — Subtotal	15 000 000	48 000 000	101 436 766,93
Chapter 7 0 — Total		23 000 000	56 000 000	112 874 960,24
7 1	FINES			
7 1 0	Fines, periodic penalty payments and other penalties	100 000 000	382 000 000	744 873 953,97
	Article 7 1 0 — Subtotal	100 000 000	382 000 000	744 873 953,97
7 1 1	Collection of fines imposed for fraud and irregularities which are detrimental to the European Community's financial interests	p.m.	p.m.	0,—

Title Chapter Article Item	Heading	Financial year 2008	Financial year 2007	Financial year 2006
	Article 7 1 1 — Subtotal	p.m.	p.m.	0,—
7 1 2	Penalty payments and lump sums imposed on a Member State for not complying with a judgment of the Court of Justice on its failure to fulfil an obligation under the Treaty	p.m.	p.m.	58 520 850,—
	Article 7 1 2 — Subtotal	p.m.	p.m.	58 520 850,—
Chapter 7 1 — Total		100 000 000	382 000 000	803 394 803,97
7 2	INTEREST ON DEPOSITS AND FINES			
7 2 0	Interest on deposits and fines	p.m.	p.m.	0,—
7 2 0 0	Interest on deposits and fines resulting from the implementation of the excessive deficit procedure — Assigned revenue	p.m.	p.m.	0,—
	Article 7 2 0 — Subtotal	p.m.	p.m.	0,—
Chapter 7 2 — Total		p.m.	p.m.	0,—
Title 7 — Total		123 000 000	438 000 000	916 269 764,21
8	BORROWING AND LENDING OPERATIONS			
8 0	REVENUE RESULTING FROM THE EUROPEAN COMMUNITY GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES			
8 0 0	European Community guarantee for Community loans raised for balance of payments support	p.m.	p.m.	0,—
	Article 8 0 0 — Subtotal	p.m.	p.m.	0,—
8 0 1	European Community guarantee for Euratom loans raised	p.m.	p.m.	0,—
	Article 8 0 1 — Subtotal	p.m.	p.m.	0,—
Chapter 8 0 — Total		p.m.	p.m.	0,—
8 1	LOANS GRANTED BY THE COMMISSION			
8 1 0	Capital repayments and interest in respect of special loans and risk capital granted in the framework of financial cooperation with Mediterranean non-member countries	26 070 788	25 284 905	66 654 223,36
	Article 8 1 0 — Subtotal	26 070 788	25 284 905	66 654 223,36
8 1 1	Capital repayments and interest in respect of loans granted by the Commission to improve housing for migrant workers	—	—	4 182,27
	Article 8 1 1 — Subtotal	—	—	4 182,27
8 1 3	Capital repayments and interest in respect of loans and risk capital granted by the Commission to developing countries in Latin America, Asia, the Mediterranean region and South Africa under the European Community Investment Partners operation	p.m.	p.m.	0,—
	Article 8 1 3 — Subtotal	p.m.	p.m.	0,—
8 1 4	Capital repayments and interest in respect of loans granted to the countries most directly affected by the Gulf crisis	p.m.	p.m.	0,—
	Article 8 1 4 — Subtotal	p.m.	p.m.	0,—
Chapter 8 1 — Total		26 070 788	25 284 905	66 658 405,63
8 2	REVENUE RESULTING FROM THE EUROPEAN COMMUNITY GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR NON-MEMBER COUNTRIES			
8 2 7	European Community guarantee for the borrowing programmes contracted by the Community to provide macro-financial assistance to non-member countries	p.m.	p.m.	
	Article 8 2 7 — Subtotal	p.m.	p.m.	
8 2 8	Guarantee for Euratom borrowings to improve the degree of efficiency and safety of nuclear power stations in the countries of central and eastern Europe and the Commonwealth of Independent States	p.m.	p.m.	
	Article 8 2 8 — Subtotal	p.m.	p.m.	
Chapter 8 2 — Total		p.m.	p.m.	
8 3	REVENUE RESULTING FROM THE EUROPEAN COMMUNITY GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN NON-MEMBER COUNTRIES			

Title Chapter Article Item	Heading	Financial year 2008	Financial year 2007	Financial year 2006
8 3 5	European Community guarantee for European Investment Bank loans to non-member countries	p.m.	p.m.	
	Article 8 3 5 — Subtotal	p.m.	p.m.	
	Chapter 8 3 — Total	p.m.	p.m.	
8 5	REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES			
8 5 0	Dividends paid by the European Investment Fund – Assigned revenue	p.m.	p.m.	5 143 200,—
	Article 8 5 0 — Subtotal	p.m.	p.m.	5 143 200,—
	Chapter 8 5 — Total	p.m.	p.m.	5 143 200,—
	Title 8 — Total	26 070 788	25 284 905	71 801 605,63
9	MISCELLANEOUS REVENUE			
9 0	MISCELLANEOUS REVENUE			
9 0 0	Miscellaneous revenue	30 210 000	20 110 000	52 904 932,64
	Article 9 0 0 — Subtotal	30 210 000	20 110 000	52 904 932,64
	Chapter 9 0 — Total	30 210 000	20 110 000	52 904 932,64
	Title 9 — Total	30 210 000	20 110 000	52 904 932,64
	Revenue — Total	120 346 758 612	113 845 815 415	108 423 010 965,79