II

(Acts whose publication is not obligatory)

EUROPEAN PARLIAMENT

FINAL ADOPTION

of amending budget No 6 of the European Union for the financial year 2006

(2006/995/EC, Euratom)

THE PRESIDENT OF THE EUROPEAN PARLIAMENT,

Having regard to the Treaty establishing the European Community, and in particular Article 272(4), penultimate subparagraph, thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 177 thereof,

Having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities [1], and in particular Articles 37 and 38 thereof,

Having regard to the general budget of the European Union for the financial year 2006, as finally adopted on 15 December 2005 [2],

Having regard to the Interinstitutional Agreement of 6 May 1999 between the European Parliament, the Council and the Commission on budgetary discipline and improvement of the budgetary procedure [3],

Having regard to preliminary draft amending budget No 6/2006 of the European Union for the financial year 2006, which the Commission presented on 31 October 2006,

Having regard to draft amending budget No 6/2006, which the Council established on 30 November 2006,

Having regard to Rule 69 of and Annex IV to the Rules of Procedure of the European Parliament,

Having regard to the resolution adopted by the European Parliament on 13 December 2006,

the procedure laid down in Article 272 of the Treaty establishing the European Community and Article 177 of the Treaty establishing the European Atomic Energy Community having thus been completed,

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[1] OJ L 248, 16.9.2002, p. 1.

[2] OJ L 78, 15.3.2006, p. 1.

[3] OJ C 172, 18.6.1999, p. 1. Agreement as last amended by Decision 2005/708/EC of the European Parliament and of the Council (OJ L 269, 14.10.2005, p. 24).

DECLARES:

Sole Article

Amending budget No 6 of the European Union for the financial year 2006 has been finally adopted.

Done at Strasbourg, 13 December 2006.

The President
J. BORRELL FONTELLES

FINAL ADOPTION OF AMENDING BUDGET No 6 OF THE EUROPEAN UNION FOR THE 2006 FINANCIAL YEAR

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A. **INTRODUCTION AND FINANCING OF THE GENERAL BUDGET**

Appropriations to be covered during the financial year 2006 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 2006 (1)	Budget 2005 (2)	Change (%)
1. Agriculture	50 131 020 000	48 464 850 000	+ 3,44
2. Structural operations	32 339 599 237	32 396 027 704	– 0,17
3. Internal policies	8 911 966 732	8 016 662 269	+ 11,17
4. External action	5 369 049 920	5 476 162 603	– 1,96
5. Administration	6 656 924 362	6 292 367 368	+ 5,79
6. Reserves	458 000 000	446 000 000	+ 2,69
7. Pre-accession strategy	2 438 409 038	3 286 990 000	– 25,82
8. Compensation	1 073 500 332	1 304 988 996	– 17,74
Total expenditure (3)	**107 378 469 621**	**105 684 048 940**	**+ 1,60**

(1) AB No 1 to No 6/2006 included.
(2) The figures in this column correspond to those in the (OJ L 60, 8.3.2005, p. 1) plus amending budgets No 1 to No 8/2005.
(3) 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'.

REVENUE

Description	Budget 2006 (1)	Budget 2005 (2)	Change (%)
Miscellaneous revenue (Titles 4 to 9)	2 349 189 094	1 585 916 305	+ 48,13
Surplus available from the preceding financial year (Chapter 3 0, Article 3 0 0)	2 410 079 591	2 736 707 563	– 11,94
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)	92 730 000	525 961 402	– 82,37
Balance of own resources accruing from VAT and GNP/GNI-based own resources for earlier years (Chapters 3 1 and 3 2)	1 516 079 442	2 451 315 772	– 38,15
Total revenue for Titles 3 to 9	**6 368 078 127**	**7 299 901 042**	**– 12,76**
Net amount of customs duties, agricultural duties and sugar levies (Chapters 1 0, 1 1 and 1 2)	14 888 900 000	13 944 000 000	+ 6,78
VAT own resources at the uniform rate (Tables 1 and 2, Chapter 1 3)	17 200 276 121	15 556 051 275	+ 10,57
Remainder to be financed by the additional resource (GNI own resources, Tables 3 and 4, Chapter 1 4)	68 921 215 373	68 884 096 623	+ 0,05
Appropriations to be covered by the own resources referred to in Article 2 of Decision 2000/597/EC, Euratom (3)	101 010 391 494	98 384 147 898	+ 2,67
Total revenue (4)	**107 378 469 621**	**105 684 048 940**	**+ 1,60**

(1) AB No 1 to No 6/2006 included.

(2) The figures in this column correspond to those in the (OJ L 60, 8.3.2005, p. 1) plus amending budgets No 1 to No 8/2005.

(3) The own resources for the are determined on the basis of the budget forecasts adopted at the 136th meeting of the Advisory Committee on Own Resources on 19 May 2006.

(4) 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'.

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 [1]	Member States whose VAT base is capped
	(1)	(2)	(4)	(5)	(6)	(7)
Belgium	1 323 413 000	3 127 339 000	50	1 563 669 500	1 323 413 000	
Czech Republic	620 907 000	1 011 317 000	50	505 658 500	505 658 500	Czech Republic
Denmark	858 809 000	2 164 083 000	50	1 082 041 500	858 809 000	
Germany	9 768 554 000	22 662 761 000	50	11 331 380 500	9 768 554 000	
Estonia	63 350 000	111 599 000	50	55 799 500	55 799 500	Estonia
Greece	1 066 060 000	1 899 989 000	50	949 994 500	949 994 500	Greece
Spain	5 825 910 000	9 462 332 000	50	4 731 166 000	4 731 166 000	Spain
France	8 572 707 000	17 718 064 000	50	8 859 032 000	8 572 707 000	
Ireland	836 118 000	1 449 570 000	50	724 785 000	724 785 000	Ireland
Italy	5 611 159 000	14 206 297 000	50	7 103 148 500	5 611 159 000	
Cyprus	110 523 000	139 397 000	50	69 698 500	69 698 500	Cyprus
Latvia	67 114 000	146 498 000	50	73 249 000	67 114 000	
Lithuania	92 678 000	224 020 000	50	112 010 000	92 678 000	
Luxembourg	144 891 000	242 757 000	50	121 378 500	121 378 500	Luxembourg
Hungary	375 340 000	855 773 000	50	427 886 500	375 340 000	
Malta	37 906 000	45 840 000	50	22 920 000	22 920 000	Malta
Netherlands	2 481 403 000	5 145 428 000	50	2 572 714 000	2 481 403 000	
Austria	1 098 912 000	2 523 588 000	50	1 261 794 000	1 098 912 000	
Poland	1 223 948 000	2 510 795 000	50	1 255 397 500	1 223 948 000	
Portugal	914 655 000	1 481 601 000	50	740 800 500	740 800 500	Portugal
Slovenia	151 423 000	286 122 000	50	143 061 000	143 061 000	Slovenia
Slovakia	159 089 000	412 763 000	50	206 381 500	159 089 000	
Finland	712 233 000	1 626 814 000	50	813 407 000	712 233 000	
Sweden	1 274 161 000	2 970 465 000	50	1 485 232 500	1 274 161 000	
United Kingdom	9 373 896 000	18 835 332 000	50	9 417 666 000	9 373 896 000	
Total	**52 765 159 000**	**111 260 544 000**		**55 630 272 000**	**51 058 678 000**	

[1] The base to be used does not exceed 50 % of GNI.

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

Uniform rate (%) = maximum call rate – frozen rate

A. The maximum call rate is set at 0,50 % for 2006.

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):

(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)] × 1/4 × United Kingdom correction

Example: Germany

Germany's theoretical VAT contribution = 9 768 554 000 / (51 058 678 000 – 9 373 896 000) × 1/4 × 4 838 879 797 = 283 489 899

(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 = 4 838 879 797 – (283 489 899 + 72 011 957 + 31 891 153 + 36 976 995)]/[51 058 678 000 – (9 373 896 000 + 9 768 554 000 + 2 481 403 000 + 1 098 912 000 + 1 274 161 000)]

Frozen rate = 0,163127272501441 %

Uniform rate

0,5 % – 0,163127272501441 % = 0,336872727498559 %

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	1 323 413 000	0,50	0,336872727	445 821 747
Czech Republic	505 658 500	0,50	0,336872727	170 342 558
Denmark	858 809 000	0,50	0,336872727	289 309 330
Germany	9 768 554 000	0,50	0,336872727	3 290 759 430
Estonia	55 799 500	0,50	0,336872727	18 797 330
Greece	949 994 500	0,50	0,336872727	320 027 238
Spain	4 731 166 000	0,50	0,336872727	1 593 800 795
France	8 572 707 000	0,50	0,336872727	2 887 911 189
Ireland	724 785 000	0,50	0,336872727	244 160 300
Italy	5 611 159 000	0,50	0,336872727	1 890 246 437
Cyprus	69 698 500	0,50	0,336872727	23 479 524
Latvia	67 114 000	0,50	0,336872727	22 608 876
Lithuania	92 678 000	0,50	0,336872727	31 220 691
Luxembourg	121 378 500	0,50	0,336872727	40 889 106
Hungary	375 340 000	0,50	0,336872727	126 441 810
Malta	22 920 000	0,50	0,336872727	7 721 123
Netherlands	2 481 403 000	0,50	0,336872727	835 916 997
Austria	1 098 912 000	0,50	0,336872727	370 193 483
Poland	1 223 948 000	0,50	0,336872727	412 314 701
Portugal	740 800 500	0,50	0,336872727	249 555 485
Slovenia	143 061 000	0,50	0,336872727	48 193 349
Slovakia	159 089 000	0,50	0,336872727	53 592 745
Finland	712 233 000	0,50	0,336872727	239 931 873
Sweden	1 274 161 000	0,50	0,336872727	429 230 091
United Kingdom	9 373 896 000	0,50	0,336872727	3 157 809 913
Total	**51 058 678 000**			**17 200 276 121**

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	3 127 339 000		1 937 254 637
Czech Republic	1 011 317 000		626 468 236
Denmark	2 164 083 000		1 340 558 163
Germany	22 662 761 000		14 038 624 796
Estonia	111 599 000		69 130 875
Greece	1 899 989 000		1 176 963 067
Spain	9 462 332 000		5 861 515 666
France	17 718 064 000		10 975 593 513
Ireland	1 449 570 000		897 947 490
Italy	14 206 297 000		8 800 201 940
Cyprus	139 397 000		86 350 563
Latvia	146 498 000	0,6194578 (1)	90 749 333
Lithuania	224 020 000		138 770 944
Luxembourg	242 757 000		150 377 725
Hungary	855 773 000		530 115 287
Malta	45 840 000		28 395 947
Netherlands	5 145 428 000		3 187 375 674
Austria	2 523 588 000		1 563 256 351
Poland	2 510 795 000		1 555 331 627
Portugal	1 481 601 000		917 789 343
Slovenia	286 122 000		177 240 514
Slovakia	412 763 000		255 689 273
Finland	1 626 814 000		1 007 742 674
Sweden	2 970 465 000		1 840 077 809
United Kingdom	18 835 332 000		11 667 693 926
Total	**111 260 544 000**		**68 921 215 373**

(1) Calculation of rate: (68 921 215 373) / (111 260 544 000) = 0,619457831996579 %.

TABLE 4

GNI-based own resources — Financing of reserves (Article 2(1)(d) and Article 6 of Decision 2000/597/EC, Euratom) (Chapter 1 4)

Member State	Reserve for loans and loan guarantees	Reserve for emergency aid	GNI own resources excluding reserves	GNI own resources at uniform rate
	(1)	(2)	(3)	(4) = (1) + (2) + (3)
Belgium	6 436 789	6 436 789	1 924 381 059	1 937 254 637
Czech Republic	2 081 525	2 081 525	622 305 186	626 468 236
Denmark	4 454 185	4 454 185	1 331 649 793	1 340 558 163
Germany	46 645 220	46 645 220	13 945 334 356	14 038 624 796
Estonia	229 697	229 697	68 671 481	69 130 875
Greece	3 910 618	3 910 618	1 169 141 831	1 176 963 067
Spain	19 475 673	19 475 673	5 822 564 320	5 861 515 666
France	36 467 884	36 467 884	10 902 657 745	10 975 593 513
Ireland	2 983 551	2 983 551	891 980 388	897 947 490
Italy	29 239 854	29 239 854	8 741 722 232	8 800 201 940
Cyprus	286 911	286 911	85 776 741	86 350 563
Latvia	301 527	301 527	90 146 279	90 749 333
Lithuania	461 085	461 085	137 848 774	138 770 944
Luxembourg	499 650	499 650	149 378 425	150 377 725
Hungary	1 761 379	1 761 379	526 592 529	530 115 287
Malta	94 349	94 349	28 207 249	28 395 947
Netherlands	10 590 484	10 590 484	3 166 194 706	3 187 375 674
Austria	5 194 129	5 194 129	1 552 868 093	1 563 256 351
Poland	5 167 798	5 167 798	1 544 996 031	1 555 331 627
Portugal	3 049 478	3 049 478	911 690 387	917 789 343
Slovenia	588 905	588 905	176 062 704	177 240 514
Slovakia	849 562	849 562	253 990 149	255 689 273
Finland	3 348 360	3 348 360	1 001 045 954	1 007 742 674
Sweden	6 113 906	6 113 906	1 827 849 997	1 840 077 809
United Kingdom	38 767 481	38 767 481	11 590 158 964	11 667 693 926
Total	**229 000 000**	**229 000 000**	**68 463 215 373**	**68 921 215 373**
Percentage of 1 % of GNI	0,0021	0,0021	0,6153	0,6195

TABLE 5.1

Correction of budgetary imbalances for the United Kingdom for 2005 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 1 5)

Description	Coefficient [1] (%)	Amount
1. United Kingdom's share (in %) of total notional non-capped VAT bases	17,7700	
2. United Kingdom's share (in %) of PAE-adjusted total allocated expenditure	9,1146	
3. (1) – (2)	8,6554	
4. Total allocated expenditure		**95 942 473 817**
5. Pre-accession expenditure (PAE) [2]		1 781 065 467
6. PAE-adjusted total allocated expenditure = (4) – (5)		94 161 408 350
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 379 028 461
8. United Kingdom's advantage [3]		534 582 959
9. Basic compensation for the United Kingdom = (7) – (8)		4 844 445 502
10. Windfall gains deriving from traditional own resources [4]		5 565 705
11. Correction for the United Kingdom = (9) – (10)		**4 838 879 797**

[1] Rounded percentages.

[2] 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. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.

[3] 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.

[4] 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).

TABLE 5.2

Correction of budgetary imbalances for the United Kingdom for 2002 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 3 5)

Description	Coefficient (1) (%)	Amount
1. United Kingdom's share (in %) of total notional non-capped VAT bases	19,1843	
2. United Kingdom's share (in %) of PAE-adjusted total allocated expenditure	7,5464	
3. (1) – (2)	11,6379	
4. Total allocated expenditure		**77 768 930 560**
5. Pre-accession expenditure (PAE) (2)		
6. PAE-adjusted total allocated expenditure = (4) – (5)		77 768 930 560
7. United Kingdom's correction original amount = (3) × (6) × 0,66		5 973 420 121
8. United Kingdom's advantage (3)		292 486 596
9. Basic compensation for the United Kingdom = (7) – (8)		5 680 933 525
10. Windfall gains deriving from traditional own resources (4)		67 788 076
11. Correction for the United Kingdom = (9) – (10)		**5 613 145 449**

(1) Rounded percentages.
(2) The amount of pre-accession expenditure (PAE) is nil for the 2002 UK correction.
(3) 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.
(4) 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).

Note:

The difference of € 124 427 632 between the definitive amount of the 2002 UK correction (€ 5 613 145 449, as calculated above) and the previously budgeted amount of the 2002 UK correction (€ 5 488 717 817, entered in the AB 4/2003) is financed in chapter 35 of the AB 3/2006. This impact is the so-called 'direct effect' of the UK correction. A supplementary adjustment, to take into account the so-called 'indirect effect' of the UK correction on the uniform rate of call of the VAT-based own resource, is also financed in chapter 35 of the AB 3/2006. This 'indirect effect' corresponds to a decrease of € 9 998 501 for the United Kingdom, so that the total amount entered in chapter 35 of the AB 3/2006 for the United Kingdom is an increase of € 114 429 130.

TABLE 5.3

Correction of budgetary imbalances for the United Kingdom for 2004 pursuant to Article 4 of Decision 2000/597/EC, Euratom (Chapter 3 6)

Description	Coefficient (1) (%)	Amount
1. United Kingdom's share (in %) of total notional non-capped VAT bases	18,6437	
2. United Kingdom's share (in %) of PAE-adjusted total allocated expenditure	7,9665	
3. (1) – (2)	10,6772	
4. Total allocated expenditure		**92 157 248 765**
5. Pre-accession expenditure (PAE) (2)		1 741 475 677
6. PAE-adjusted total allocated expenditure = (4) – (5)		90 415 773 088
7. United Kingdom's correction original amount = (3) × (6) × 0,66		6 371 527 835
8. United Kingdom's advantage (3)		944 363 904
9. Basic compensation for the United Kingdom = (7) – (8)		5 427 163 931
10. Windfall gains deriving from traditional own resources (4)		1 815 861
11. Correction for the United Kingdom = (9) – (10)		**5 425 348 070**

(1) Rounded percentages.
(2) 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. This amount is deducted from total allocated expenditure to ensure that expenditure which is unabated before enlargement remains so after enlargement.
(3) 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.
(4) 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).

Note:

The difference of € 239 664 390 between the updated amount of the 2004 UK correction (€ 5 425 348 070, as calculated above) and the previously budgeted amount of the 2004 UK correction (€ 5 185 683 679, entered in the AB 5/2005) is financed in chapter 36 of the AB 3/2006. This impact is the so-called 'direct effect' of the UK correction. A supplementary adjustment, to take into account the so-called 'indirect effect' of the UK correction on the uniform rate of call of the VAT-based own resource, is also financed in chapter 36 of the AB 3/2006. This 'indirect effect' corresponds to an increase of € 14 680 207 for the United Kingdom, so that the total amount entered in chapter 36 of the AB 3/2006 for the United Kingdom is an increase of € 254 334 597.

TABLE 6

Calculation of the financing of the correction for the United Kingdom amounting to EUR – 4 838 879 797 (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	2,81	3,38	5,29		1,43	4,81	232 898 823
Czech Republic	0,91	1,09	1,71		0,46	1,56	75 314 681
Denmark	1,95	2,34	3,66		0,99	3,33	161 163 335
Germany	20,37	24,52	0,00	– 18,39	0,00	6,13	296 624 626
Estonia	0,10	0,12	0,19		0,05	0,17	8 310 988
Greece	1,71	2,06	3,21		0,87	2,92	141 495 758
Spain	8,50	10,24	16,00		4,33	14,56	704 677 677
France	15,92	19,17	29,97		8,10	27,27	1 319 497 580
Ireland	1,30	1,57	2,45		0,66	2,23	107 952 207
Italy	12,77	15,37	24,03		6,49	21,86	1 057 969 681
Cyprus	0,13	0,15	0,24		0,06	0,21	10 381 157
Latvia	0,13	0,16	0,25		0,07	0,23	10 909 982
Lithuania	0,20	0,24	0,38		0,10	0,34	16 683 191
Luxembourg	0,22	0,26	0,41		0,11	0,37	18 078 571
Hungary	0,77	0,93	1,45		0,39	1,32	63 731 026
Malta	0,04	0,05	0,08		0,02	0,07	3 413 791
Netherlands	4,62	5,57	0,00	– 4,18	0,00	1,39	67 346 634
Austria	2,27	2,73	0,00	– 2,05	0,00	0,68	33 030 325
Poland	2,26	2,72	4,25		1,15	3,86	186 983 630
Portugal	1,33	1,60	2,51		0,68	2,28	110 337 616
Slovenia	0,26	0,31	0,48		0,13	0,44	21 308 044
Slovakia	0,37	0,45	0,70		0,19	0,64	30 739 238
Finland	1,46	1,76	2,75		0,74	2,50	121 151 901
Sweden	2,67	3,21	0,00	– 2,41	0,00	0,80	38 879 335
United Kingdom	16,93	0,00	0,00		0,00	0,00	0
Total	**100,00**	**100,00**	**100,00**	**– 27,02**	**27,02**	**100,00**	**4 838 879 797**

The calculations are made to 15 decimal places.

TABLE 7

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

Member State	Net agricultural duties (75 %)	Net sugar and isoglucose levies (75 %)	Net customs duties (75 %)	Total net traditional own resources (75 %)	VAT own resources at uniform rate	GNI own resources excluding reserves	GNI own resources, reserves	Correction for the United Kingdom 2005	Correction for the United Kingdom 2002 + 2004	Total own resources [1]	Contribution to financing total (%)
	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6)	(7)	(8)	(9)	(10) = (4) + (5) + (6) + (7) + (8) + (9)	(11)
Belgium	7 803 851	8 500 000	1 444 700 000	1 461 003 851	445 821 747	1 924 381 059	12 873 578	232 898 823	16 252 677	4 093 231 735	4,05
Czech Republic	3 958 475	2 500 000	151 700 000	158 158 475	170 342 558	622 305 186	4 163 050	75 314 681	3 110 407	1 033 394 357	1,02
Denmark	22 959 156	4 400 000	266 300 000	293 659 156	289 309 330	1 331 649 793	8 908 370	161 163 335	7 571 331	2 092 261 315	2,07
Germany	142 165 811	36 000 000	2 613 100 000	2 791 265 811	3 290 759 430	13 945 334 356	93 290 440	296 624 626	83 909 745	20 501 184 408	20,30
Estonia	452 397	0	19 800 000	20 252 397	18 797 330	68 671 481	459 394	8 310 988	888 155	117 379 745	0,12
Greece	5 881 163	2 300 000	202 500 000	210 681 163	320 027 238	1 169 141 831	7 821 236	141 495 758	7 471 673	1 856 638 899	1,84
Spain	41 168 143	5 900 000	1 295 800 000	1 342 868 143	1 593 800 795	5 822 564 320	38 951 346	704 677 677	100 629 011	9 603 491 292	9,51
France	66 954 781	35 600 000	1 130 900 000	1 233 454 781	2 887 911 189	10 902 657 745	72 935 768	1 319 497 580	100 572 825	16 517 029 888	16,35
Ireland	339 298	1 400 000	209 600 000	211 339 298	244 160 300	891 980 388	5 967 102	107 952 207	12 710 188	1 474 109 483	1,46
Italy	64 466 597	13 800 000	1 437 500 000	1 515 766 597	1 890 246 437	8 741 722 232	58 479 708	1 057 969 681	– 51 626 461	13 212 558 194	13,08
Cyprus	3 279 879	0	34 000 000	37 279 879	23 479 524	85 776 741	573 822	10 381 157	342 735	157 833 858	0,16
Latvia	791 695	300 000	26 000 000	27 091 695	22 608 876	90 146 279	603 054	10 909 982	717 885	152 077 771	0,15
Lithuania	1 470 291	500 000	40 800 000	42 770 291	31 220 691	137 848 774	922 170	16 683 191	4 726 384	234 171 501	0,23
Luxembourg	226 199	0	17 200 000	17 426 199	40 889 106	149 378 425	999 300	18 078 571	818 049	227 589 650	0,23
Hungary	2 940 582	2 200 000	114 400 000	119 540 582	126 441 810	526 592 529	3 522 758	63 731 026	55 755	839 884 460	0,83
Malta	1 017 894	0	10 700 000	11 717 894	7 721 123	28 207 249	188 698	3 413 791	33 192	51 281 947	0,05
Netherlands	161 618 889	8 900 000	1 403 000 000	1 573 518 889	835 916 997	3 166 194 706	21 180 968	67 346 634	35 477 742	5 699 635 936	5,64
Austria	2 827 482	3 700 000	179 100 000	185 627 482	370 193 483	1 552 868 093	10 388 258	33 030 325	38 345 022	2 190 452 663	2,17
Poland	24 542 547	10 400 000	218 800 000	253 742 547	412 314 701	1 544 996 031	10 335 596	186 983 630	10 597 556	2 418 970 061	2,39
Portugal	12 440 922	500 000	99 200 000	112 140 922	249 555 485	911 690 387	6 098 956	110 337 616	14 492 947	1 404 316 313	1,39
Slovenia	113 099	300 000	33 500 000	33 913 099	48 193 349	176 062 704	1 177 810	21 308 044	120 693	280 775 699	0,28
Slovakia	904 794	1 500 000	47 400 000	49 804 794	53 592 745	253 990 149	1 699 124	30 739 238	2 154 896	391 980 946	0,39
Finland	4 071 575	1 100 000	118 700 000	123 871 575	239 931 873	1 001 045 954	6 696 720	121 151 901	– 9 499 469	1 483 198 554	1,47
Sweden	10 857 532	2 600 000	377 100 000	390 557 532	429 230 091	1 827 849 997	12 227 812	38 879 335	– 11 099 211	2 687 645 556	2,66
United Kingdom	280 146 948	8 200 000	2 383 100 000	2 671 446 948	3 157 809 913	11 590 158 964	77 534 962	– 4 838 879 797	– 368 773 727	12 289 297 263	12,17
Total	**863 400 000**	**150 600 000**	**13 874 900 000**	**14 888 900 000**	**17 200 276 121**	**68 463 215 373**	**458 000 000**	**0**	**0**	**101 010 391 494**	**100,00**

[1] Total own resources as percentage of GNI: (101 010 391 494) / (11 126 054 400 000) = 0,91 %; own resources ceiling as percentage of GNI: 1,24 %.

B. GENERAL STATEMENT OF REVENUE BY BUDGET HEADING

REVENUE

TITLE 1

OWN RESOURCES

Title Chapter	Heading	Budget 2006	Amending budget No 6	New amount
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)	763 400 000	100 000 000	863 400 000
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)	150 600 000	p.m.	150 600 000
1 2	CUSTOMS DUTIES AND OTHER DUTIES REFERRED TO IN ARTICLE 2(1)(b) OF DECISION 2000/597/EC, EURATOM	13 874 900 000		13 874 900 000
1 3	OWN RESOURCES ACCRUING FROM VALUE ADDED TAX PURSUANT TO ARTICLE 2(1)(c) OF DECISION 2000/597/EC, EURATOM	17 200 276 121		17 200 276 121
1 4	OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(d) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM	76 294 794 815	– 7 373 579 442	68 921 215 373
1 5	CORRECTION OF BUDGETARY IMBALANCES	0		0
	Title 1 — Total	**108 283 970 936**	**– 7 273 579 442**	**101 010 391 494**

TITLE 1

OWN RESOURCES

CHAPTER 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)

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
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 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)	763 400 000	100 000 000	863 400 000
	Article 1 0 0 — Subtotal	763 400 000	100 000 000	863 400 000
	Chapter 1 0 — Total	**763 400 000**	**100 000 000**	**863 400 000**

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 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)

Budget 2006	Amending budget No 6	New amount
763 400 000	100 000 000	863 400 000

Remarks

Agricultural duties are levied on imports from non-member countries of agricultural products subject to legislation, the purpose of which is to offset differences between the world prices and the price levels agreed on for the Community.

Forecasts from 2003 onwards are net figures (without collection costs).

Legal basis

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(a) thereof.

CHAPTER 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) *(cont'd)*

1 0 0 *(cont'd)*

1 0 0 0 *(cont'd)*

Member State	Budget 2006	Amending budget No 6	New amount
Belgium	6 900 000	903 851	7 803 851
Czech Republic	3 500 000	458 475	3 958 475
Denmark	20 300 000	2 659 156	22 959 156
Germany	125 700 000	16 465 811	142 165 811
Estonia	400 000	52 397	452 397
Greece	5 200 000	681 163	5 881 163
Spain	36 400 000	4 768 143	41 168 143
France	59 200 000	7 754 781	66 954 781
Ireland	300 000	39 298	339 298
Italy	57 000 000	7 466 597	64 466 597
Cyprus	2 900 000	379 879	3 279 879
Latvia	700 000	91 695	791 695
Lithuania	1 300 000	170 291	1 470 291
Luxembourg	200 000	26 199	226 199
Hungary	2 600 000	340 582	2 940 582
Malta	900 000	117 894	1 017 894
Netherlands	142 900 000	18 718 889	161 618 889
Austria	2 500 000	327 482	2 827 482
Poland	21 700 000	2 842 547	24 542 547
Portugal	11 000 000	1 440 922	12 440 922
Slovenia	100 000	13 099	113 099
Slovakia	800 000	104 794	904 794
Finland	3 600 000	471 575	4 071 575
Sweden	9 600 000	1 257 532	10 857 532
United Kingdom	247 700 000	32 446 948	280 146 948
Item 1 0 0 0 — Total	763 400 000	100 000 000	863 400 000

CHAPTER 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)

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
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***	148 350 000		148 350 000
	Article 1 1 0 — Subtotal	148 350 000		148 350 000
1 1 1	***Sugar storage levies***	p.m.	p.m.	p.m.
	Article 1 1 1 — Subtotal	p.m.	p.m.	p.m.
1 1 2	***Isoglucose production levies***	1 125 000		1 125 000
	Article 1 1 2 — Subtotal	1 125 000		1 125 000
1 1 3	***Charges levied on non-exported C sugar, C isoglucose and C inulin syrup production***	p.m.		p.m.
	Article 1 1 3 — Subtotal	p.m.		p.m.
1 1 4	***Charges levied on substituted C sugar and C isoglucose***	p.m.		p.m.
	Article 1 1 4 — Subtotal	p.m.		p.m.
1 1 5	***Production levy for inulin syrup***	1 125 000		1 125 000
	Article 1 1 5 — Subtotal	1 125 000		1 125 000
1 1 6	***Additional levies provided for in Regulation (EEC) No 1107/88***	p.m.		p.m.
	Article 1 1 6 — Subtotal	p.m.		p.m.
	Chapter 1 1 — Total	**150 600 000**	**p.m.**	**150 600 000**

1 1 1 *Sugar storage levies*

Budget 2006	Amending budget No 6	New amount
p.m.	p.m.	p.m.

Remarks

This article is intended for recording the income charged by new Member States in the event of non elimination of sugar stocks considered surplus within the meaning of Commission Regulation (EC) No 60/2004 of 14 January 2004.

It is also intended to record revenue from the outstanding sugar storage levies as Council Regulation (EC) No 1260/2001 of 19 June 2001 on the common organisation of the markets in the sugar sector (OJ L 178, 30.6.2001, p. 1) abolished the storage levy.

CHAPTER 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) *(cont'd)*

1 1 1 *(cont'd)*

This article also covers outstanding amounts due pursuant to Article 5 of Commission Regulation (EEC) No 65/82 of 13 January 1982 laying down detailed rules for carrying forward sugar to the following marketing year (OJ L 9, 14.1.1982, p. 14) when the obligation to store sugar carried forward is not complied with and the amounts due according to Council Regulation (EEC) No 1789/81 when the general rules concerning the system of minimum stocks in the sugar sector are not complied with.

Legal basis

Commission Regulation (EC) No 60/2004 of 14 January 2004 laying down transitional measures in the sugar sector by reason of the accession of the Czech Republic, Estonia, Cyprus, Latvia, Lithuania, Hungary, Malta, Poland, Slovenia and Slovakia (OJ L 9, 15.1.2004, p. 8).

Forecasts from 2003 onwards are net figures (without collection costs).

Member State	Budget 2006	Amending budget No 6	New amount
Belgium	p.m.	—	p.m.
Czech Republic	p.m.	—	p.m.
Denmark	p.m.	—	p.m.
Germany	p.m.	—	p.m.
Estonia	—	p.m.	p.m.
Greece	p.m.	—	p.m.
Spain	p.m.	—	p.m.
France	p.m.	—	p.m.
Ireland	p.m.	—	p.m.
Italy	p.m.	—	p.m.
Cyprus	—	p.m.	p.m.
Latvia	p.m.	—	p.m.
Lithuania	p.m.	—	p.m.
Luxembourg	—	—	—
Hungary	p.m.	—	p.m.
Malta	—	p.m.	p.m.
Netherlands	p.m.	—	p.m.
Austria	p.m.	—	p.m.
Poland	p.m.	—	p.m.
Portugal	p.m.	—	p.m.
Slovenia	p.m.	—	p.m.
Slovakia	p.m.	—	p.m.
Finland	p.m.	—	p.m.
Sweden	p.m.	—	p.m.
United Kingdom	p.m.	—	p.m.
Article 1 1 1 — Total	p.m.	p.m.	p.m.

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
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			
1 4 0 0	Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the reserve for loan guarantees and the reserve for emergency aid	75 836 794 815	– 7 373 579 442	68 463 215 373
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	229 000 000	0	229 000 000
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	229 000 000	0	229 000 000
	Article 1 4 0 — Subtotal	76 294 794 815	– 7 373 579 442	68 921 215 373
	Chapter 1 4 — Total	**76 294 794 815**	**– 7 373 579 442**	**68 921 215 373**

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

1 4 0 0 Own resources based on gross national income pursuant to Article 2(1)(d) of Decision 2000/597/EC, Euratom, with the exception of those corresponding to the reserve for loan guarantees and the reserve for emergency aid

Budget 2006	Amending budget No 6	New amount
75 836 794 815	– 7 373 579 442	68 463 215 373

Remarks

The rate, excluding the loan guarantee reserve and the emergency aid reserve, to be applied to the Member States' gross national income for this financial year is 0,6153 %.

Legal basis

Council Decision 2000/597/EC, Euratom of 29 September 2000 on the system of the Communities' own resources (OJ L 253, 7.10.2000, p. 42), and in particular Article 2(1)(d) thereof.

CHAPTER 1 4 — OWN RESOURCES BASED ON GROSS NATIONAL INCOME PURSUANT TO ARTICLE 2(1)(D) AND ARTICLE 6 OF DECISION 2000/597/EC, EURATOM *(cont'd)*

1 4 0 *(cont'd)*

1 4 0 0 *(cont'd)*

Member State	Budget 2006	Amending budget No 6	New amount
Belgium	2 131 639 461	– 207 258 402	1 924 381 059
Czech Republic	689 328 283	– 67 023 097	622 305 186
Denmark	1 475 070 249	– 143 420 456	1 331 649 793
Germany	15 447 265 432	– 1 501 931 076	13 945 334 356
Estonia	76 067 491	– 7 396 010	68 671 481
Greece	1 295 059 962	– 125 918 131	1 169 141 831
Spain	6 449 662 249	– 627 097 929	5 822 564 320
France	12 076 888 499	– 1 174 230 754	10 902 657 745
Ireland	988 047 863	– 96 067 475	891 980 388
Italy	9 683 217 355	– 941 495 123	8 741 722 232
Cyprus	95 015 011	– 9 238 270	85 776 741
Latvia	99 855 154	– 9 708 875	90 146 279
Lithuania	152 695 270	– 14 846 496	137 848 774
Luxembourg	165 466 680	– 16 088 255	149 378 425
Hungary	583 307 246	– 56 714 717	526 592 529
Malta	31 245 207	– 3 037 958	28 207 249
Netherlands	3 507 198 091	– 341 003 385	3 166 194 706
Austria	1 720 114 054	– 167 245 961	1 552 868 093
Poland	1 711 394 161	– 166 398 130	1 544 996 031
Portugal	1 009 880 656	– 98 190 269	911 690 387
Slovenia	195 024 891	– 18 962 187	176 062 704
Slovakia	281 345 226	– 27 355 077	253 990 149
Finland	1 108 859 935	– 107 813 981	1 001 045 954
Sweden	2 024 711 875	– 196 861 878	1 827 849 997
United Kingdom	12 838 434 514	– 1 248 275 550	11 590 158 964
Item 1 4 0 0 — Total	75 836 794 815	– 7 373 579 442	68 463 215 373

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

Title Chapter	Heading	Budget 2006	Amending budget No 6	New amount
3 0	SURPLUS AVAILABLE FROM THE PRECEDING FINANCIAL YEAR	2 502 809 591		2 502 809 591
3 1	BALANCES AND ADJUSTMENT OF BALANCES ON VAT AND FINANCIAL CONTRIBUTIONS FROM PREVIOUS FINANCIAL YEARS RESULTING FROM APPLICATION OF ARTICLE 10(4) TO (6) AND (9) OF REGULATION (EC, EURATOM) No 1150/2000	p.m.	– 14 157 979	– 14 157 979
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	p.m.	1 530 237 421	1 530 237 421
3 3	REFUNDS TO MEMBER STATES	p.m.		p.m.
3 4	ADJUSTMENT RELATING TO THE NON-PARTICIPATION OF CERTAIN MEMBER STATES IN THE JUSTICE AND HOME AFFAIRS POLICY	p.m.		p.m.
3 5	RESULT OF THE DEFINITIVE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	0		0
3 6	RESULT OF THE INTERMEDIATE CALCULATION OF THE FINANCING OF THE CORRECTION OF BUDGETARY IMBALANCES FOR THE UNITED KINGDOM	0		0
	Title 3 — Total	**2 502 809 591**	**1 516 079 442**	**4 018 889 033**

TITLE 3

SURPLUSES, BALANCES AND ADJUSTMENTS

CHAPTER 3 1 — BALANCES AND ADJUSTMENT OF BALANCES ON VAT AND FINANCIAL CONTRIBUTIONS FROM PREVIOUS FINANCIAL YEARS RESULTING FROM APPLICATION OF ARTICLE 10(4) TO (6) AND (9) OF REGULATION (EC, EURATOM) No 1150/2000

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
3 1	BALANCES AND ADJUSTMENT OF BALANCES ON VAT AND FINANCIAL CONTRIBUTIONS FROM 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***			
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.	– 14 157 979	– 14 157 979
	Article 3 1 0 — Subtotal	p.m.	– 14 157 979	– 14 157 979
	Chapter 3 1 — Total	**p.m.**	**– 14 157 979**	**– 14 157 979**

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

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

Budget 2006	Amending budget No 6	New amount
p.m.	– 14 157 979	– 14 157 979

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1), as last amended by Regulation (EC, Euratom) No 2028/2004 (OJ L 352, 27.11.2004, p. 1), and in particular Article 10(4), (5), (6) and (9) thereof,

CHAPTER 3 1 — BALANCES AND ADJUSTMENT OF BALANCES ON VAT AND FINANCIAL CONTRIBUTIONS FROM PREVIOUS FINANCIAL YEARS RESULTING FROM APPLICATION OF ARTICLE 10(4) TO (6) AND (9) OF REGULATION (EC, EURATOM) No 1150/2000 *(cont'd)*

3 1 0 *(cont'd)*

3 1 0 3 *(cont'd)*

Member State	Budget 2006	Amending budget No 6	New amount
Belgium	p.m.	7 593 795	7 593 795
Czech Republic	p.m.	– 203 691	– 203 691
Denmark	p.m.	12 235 609	12 235 609
Germany	p.m.	4 934 693	4 934 693
Estonia	p.m.	2 746 788	2 746 788
Greece	p.m.	– 2 083 137	– 2 083 137
Spain	p.m.	74 929 492	74 929 492
France	p.m.	18 907 502	18 907 502
Ireland	p.m.	894 019	894 019
Italy	p.m.	– 210 472 010	– 210 472 010
Cyprus	p.m.	193 586	193 586
Latvia	p.m.	2 729 735	2 729 735
Lithuania	p.m.	– 1 951 213	– 1 951 213
Luxembourg	p.m.	– 4 003 361	– 4 003 361
Hungary	p.m.	– 5 827 327	– 5 827 327
Malta	p.m.	– 6 431	– 6 431
Netherlands	p.m.	51 227 725	51 227 725
Austria	p.m.	15 168 934	15 168 934
Poland	p.m.	6 158 582	6 158 582
Portugal	p.m.	– 23 121 725	– 23 121 725
Slovenia	p.m.	– 427 922	– 427 922
Slovakia	p.m.	4 684 923	4 684 923
Finland	p.m.	6 889 024	6 889 024
Sweden	p.m.	21 704 468	21 704 468
United Kingdom	p.m.	2 939 963	2 939 963
Item 3 1 0 3 — Total	p.m.	– 14 157 979	– 14 157 979

CHAPTER 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

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
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***			
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.	1 530 237 421	1 530 237 421
	Article 3 2 0 — Subtotal	p.m.	1 530 237 421	1 530 237 421
	Chapter 3 2 — Total	**p.m.**	**1 530 237 421**	**1 530 237 421**

3 2 0 ***Application for 1995 and subsequent financial years of Article 10(7) to (9) of Regulation (EC, Euratom) No 1150/2000***

3 2 0 3 Application for 1995 and subsequent financial years of Article 10(7) to (9) of Regulation (EC, Euratom) No 1150/2000

Budget 2006	Amending budget No 6	New amount
p.m.	1 530 237 421	1 530 237 421

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1), as last amended by Regulation (EC, Euratom) No 2028/2004 (OJ L 352, 27.11.2004, p. 1), and in particular Article 10(7), (8) and (9) thereof.

CHAPTER 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 *(cont'd)*

3 2 0 *(cont'd)*

3 2 0 3 *(cont'd)*

Member State	Budget 2006	Amending budget No 6	New amount
Belgium	p.m.	4 653 468	4 653 468
Czech Republic	p.m.	– 1 573 470	– 1 573 470
Denmark	p.m.	65 278 060	65 278 060
Germany	p.m.	– 75 160 250	– 75 160 250
Estonia	p.m.	11 464 052	11 464 052
Greece	p.m.	– 8 503 579	– 8 503 579
Spain	p.m.	294 291 870	294 291 870
France	p.m.	103 171 217	103 171 217
Ireland	p.m.	20 439 779	20 439 779
Italy	p.m.	489 163 465	489 163 465
Cyprus	p.m.	768 531	768 531
Latvia	p.m.	5 351 569	5 351 569
Lithuania	p.m.	7 017 516	7 017 516
Luxembourg	p.m.	– 7 109 823	– 7 109 823
Hungary	p.m.	– 4 434 001	– 4 434 001
Malta	p.m.	8 270	8 270
Netherlands	p.m.	324 958 979	324 958 979
Austria	p.m.	1 368 507	1 368 507
Poland	p.m.	30 445 125	30 445 125
Portugal	p.m.	– 4 005 298	– 4 005 298
Slovenia	p.m.	– 1 740 027	– 1 740 027
Slovakia	p.m.	1 110 922	1 110 922
Finland	p.m.	68 241 172	68 241 172
Sweden	p.m.	– 36 642 274	– 36 642 274
United Kingdom	p.m.	241 673 641	241 673 641
Item 3 2 0 3 — Total	p.m.	1 530 237 421	1 530 237 421

TITLE 6

CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH COMMUNITY AGREEMENTS AND PROGRAMMES

Title Chapter	Heading	Budget 2006	Amending budget No 6	New amount
6 0	CONTRIBUTIONS TO COMMUNITY PROGRAMMES	p.m.		p.m.
6 1	REPAYMENT OF MISCELLANEOUS EXPENDITURE	p.m.	75 000 000	75 000 000
6 2	REVENUE FROM SERVICES RENDERED AGAINST PAYMENT	p.m.		p.m.
6 3	CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS	p.m.		p.m.
6 5	FINANCIAL CORRECTIONS	p.m.	145 000 000	145 000 000
6 6	OTHER CONTRIBUTIONS AND REFUNDS	15 000 000		15 000 000
	Title 6 — Total	**15 000 000**	**220 000 000**	**235 000 000**

TITLE 6

CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH COMMUNITY AGREEMENTS AND PROGRAMMES

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
6 1	REPAYMENT OF MISCELLANEOUS EXPENDITURE			
6 1 1	***Repayment of expenditure incurred on behalf of one or more Member States***			
6 1 1 3	Revenue from the investments provided for in Article 4 of Council Decision 2003/76/EC of 1 February 2003 establishing the measures necessary for the implementation of the Protocol, annexed to the Treaty establishing the European Community, on the financial consequences of the expiry of the ECSC Treaty and on the Research Fund for Coal and Steel — Assigned revenue	p.m.		p.m.
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.
	Article 6 1 1 — Subtotal	p.m.		p.m.
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.
	Article 6 1 2 — Subtotal	p.m.		p.m.
6 1 3	***Sums recovered in accordance with Article 8 of Regulation (EC) No 1258/1999***	p.m.		p.m.
	Article 6 1 3 — Subtotal	p.m.		p.m.
6 1 4	***Repayment of Community support to commercially successful projects and activities***			
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.
6 1 4 1	Repayment of Community support to commercially successful data-processing projects	—		—
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.
	Article 6 1 4 — Subtotal	p.m.		p.m.
6 1 5	***Repayment of unused Community aid***			
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.	75 000 000	75 000 000
6 1 5 1	Repayment of unused subsidies for balancing budgets — Assigned revenue	p.m.		p.m.
6 1 5 2	Repayment of unused interest subsidies — Assigned revenue	p.m.		p.m. No 6

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE *(cont'd)*

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
6 1 5 3	Repayment of unused sums paid under contracts concluded by the institution — Assigned revenue	p.m.		p.m.
6 1 5 7	Repayments of payments on account under the Structural Funds and the Cohesion Fund	p.m.		p.m.
6 1 5 8	Repayment of miscellaneous unused Community aid — Assigned revenue	p.m.		p.m.
	Article 6 1 5 — Subtotal	p.m.	75 000 000	75 000 000
6 1 6	***Repayment of expenditure incurred on behalf of the International Atomic Energy Agency — Assigned revenue***	p.m.		p.m.
	Article 6 1 6 — Subtotal	p.m.		p.m.
6 1 7	***Repayment of amounts paid in connection with Community aid to non-member countries***			
6 1 7 0	Repayments within the framework of cooperation with South Africa — Assigned revenue	p.m.		p.m.
	Article 6 1 7 — Subtotal	p.m.		p.m.
6 1 8	***Repayment of amounts paid in connection with food aid***			
6 1 8 0	Repayments by tenderers or recipients of overpayments made in connection with food aid — Assigned revenue	p.m.		p.m.
6 1 8 1	Repayment of additional costs caused by the recipients of food aid — Assigned revenue	p.m.		p.m.
	Article 6 1 8 — Subtotal	p.m.		p.m.
6 1 9	***Repayment of other expenditure incurred on behalf of outside bodies***			
6 1 9 1	Repayment of other expenditure incurred on behalf of outside bodies under Council Decision 94/179/Euratom — Assigned revenue	p.m.		p.m.
	Article 6 1 9 — Subtotal	p.m.		p.m.
	Chapter 6 1 — Total	**p.m.**	**75 000 000**	**75 000 000**

6 1 5 Repayment of unused Community aid

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

Budget 2006	Amending budget No 6	New amount
p.m.	75 000 000	75 000 000

Remarks

Repayment of unused aid from the European Social Fund, the European Regional Development Fund and the European Agricultural Guidance and Guarantee Fund.

In accordance with Article 18 of the Financial Regulation, from 2003 this revenue may be used to provide additional appropriations on the lines which bore the initial expenditure giving rise to the corresponding revenue.

CHAPTER 6 5 — FINANCIAL CORRECTIONS

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
6 5	FINANCIAL CORRECTIONS			
6 5 0	***Financial corrections***			
6 5 0 0	Financial corrections in connection with the Structural Funds	p.m.	145 000 000	145 000 000
	Article 6 5 0 — Subtotal	p.m.	145 000 000	145 000 000
	Chapter 6 5 — Total	**p.m.**	**145 000 000**	**145 000 000**

6 5 0 Financial corrections

6 5 0 0 Financial corrections in connection with the Structural Funds

Budget 2006	Amending budget No 6	New amount
p.m.	145 000 000	145 000 000

Remarks

This item is intended to accommodate financial corrections in connection with the Structural Funds (European Agricultural Guidance and Guarantee Fund, Guidance Section, Financial Instrument for Fisheries Guidance, European Regional Development Fund and European Social Fund).

The amounts booked to this item may, in accordance with Article 18 of the Financial Regulation, be used to provide additional appropriations on the corresponding headings of Titles 04, 05, 11 and 13 of the statement of expenditure in Section III 'Commission' if they are required to cover the risk of corrections adopted earlier being cancelled or reduced.

Legal basis

Council Regulation (EEC) No 4253/88 of 19 December 1988 laying down provisions for implementing Regulation (EEC) No 2052/88 as regards coordination of the activities of the different Structural Funds between themselves and with the operations of the European Investment Bank and the other existing financial instruments (OJ L 374, 31.12.1988, p. 1), as last amended by Regulation (EC) No 3193/94 (OJ L 337, 24.12.1994, p. 11), and in particular Article 24 thereof.

Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds (OJ L 161, 26.6.1999, p. 1), as last amended by Regulation (EC) No 173/2005 (OJ L 29, 2.2.2005, p. 3), and in particular Article 39(3) thereof.

Commission Regulation (EC) No 448/2001 of 2 March 2001 laying down detailed rules for the implementation of Council Regulation (EC) No 1260/1999 as regards the procedure for making financial corrections to assistance granted under the Structural Funds (OJ L 64, 6.3.2001, p. 13).

TITLE 7

INTEREST ON LATE PAYMENTS AND FINES

Title Chapter	Heading	Budget 2006	Amending budget No 6	New amount
7 0	INTEREST ON LATE PAYMENTS	20 000 000	89 500 000	109 500 000
7 1	FINES	100 000 000	702 000 000	802 000 000
7 2	INTEREST ON DEPOSITS AND FINES	p.m.		p.m.
	Title 7 — Total	**120 000 000**	**791 500 000**	**911 500 000**

TITLE 7

INTEREST ON LATE PAYMENTS AND FINES

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
7 0	INTEREST ON LATE PAYMENTS			
7 0 0	***Interest on late payments***			
7 0 0 0	Interest due on late payments into the accounts held with the treasuries of the Member States	5 000 000	2 500 000	7 500 000
7 0 0 1	Other interest on late payments	10 000 000	– 8 000 000	2 000 000
	Article 7 0 0 — Subtotal	15 000 000	– 5 500 000	9 500 000
7 0 1	***Interest on late payments and other interest on fines***	5 000 000	95 000 000	100 000 000
	Article 7 0 1 — Subtotal	5 000 000	95 000 000	100 000 000
	Chapter 7 0 — Total	**20 000 000**	**89 500 000**	**109 500 000**

7 0 0 *Interest on late payments*

7 0 0 0 Interest due on late payments into the accounts held with the treasuries of the Member States

Budget 2006	Amending budget No 6	New amount
5 000 000	2 500 000	7 500 000

Remarks

Council		p.m.
Commission		7 500 000
	Total	7 500 000

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1), as last amended by Council Regulation (EC, Euratom) No 2028/2004 (OJ L 352, 27.11.2004, p. 1).

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Article 71(4) thereof.

7 0 0 1 Other interest on late payments

Budget 2006	Amending budget No 6	New amount
10 000 000	– 8 000 000	2 000 000

Legal basis

Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds (OJ L 161, 26.6.1999, p. 1), as last amended by Regulation (EC) No 173/2005 (OJ L 29, 2.2.2005, p. 3), and in particular Article 39(4) thereof.

Commission Regulation (EC) No 448/2001 of 2 March 2001 laying down detailed rules for the implementation of Council Regulation (EC) No 1260/1999 as regards the procedure for making financial corrections to assistance granted under the Structural Funds (OJ L 64, 6.3.2001, p. 13) and in particular Article 7(2) thereof.

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS *(cont'd)*

7 0 0 *(cont'd)*

7 0 0 1 *(cont'd)*

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Articles 71(4) thereof.

Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 357, 31.12.2002, p. 1), as amended by Regulation (EC, Euratom) No 1261/2005 (OJ L 201, 2.8.2005, p. 3), and in particular Article 86 thereof.

7 0 1 ***Interest on late payments and other interest on fines***

Budget 2006	Amending budget No 6	New amount
5 000 000	95 000 000	100 000 000

Remarks

This article is intended to record interest on late payments and other interest on fines.

Legal basis

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Article 71(4) thereof.

Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 357, 31.12.2002, p. 1), as amended by Regulation (EC, Euratom) No 1261/2005 (OJ L 201, 2.8.2005, p. 3), and in particular Article 86 thereof.

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1), as amended by Regulation (EC) No 411/2004 (OJ L 68, 6.3.2004, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1) and in particular Articles 14 and 15 thereof.

CHAPTER 7 1 — FINES

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
7 1	FINES			
7 1 0	***Fines, periodic penalty payments and other penalties***	100 000 000	644 000 000	744 000 000
	Article 7 1 0 — Subtotal	100 000 000	644 000 000	744 000 000
7 1 1	***Collection of fines imposed for fraud and irregularities which are damaging to the Community's financial interests***	p.m.		p.m.
	Article 7 1 1 — Subtotal	p.m.		p.m.
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.	58 000 000	58 000 000
	Article 7 1 2 — Subtotal	p.m.	58 000 000	58 000 000
	Chapter 7 1 — Total	**100 000 000**	**702 000 000**	**802 000 000**

7 1 0 ***Fines, periodic penalty payments and other penalties***

Budget 2006	Amending budget No 6	New amount
100 000 000	644 000 000	744 000 000

Legal basis

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1).

Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 357, 31.12.2002, p. 1), as amended by Regulation (EC, Euratom) No 1261/2005 (OJ L 201, 2.8.2005, p. 3).

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1), as amended by Regulation (EC) No 411/2004 (OJ L 68, 6.3.2004, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1) and in particular Articles 14 and 15 thereof.

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***

Budget 2006	Amending budget No 6	New amount
p.m.	58 000 000	58 000 000

Reference acts

Treaty establishing the European Community, and in particular Article 228(2) (former Article 171(2)) thereof, introduced by the Treaty on European Union (Article G(51)).

TITLE 8

BORROWING-AND-LENDING OPERATIONS

Title Chapter	Heading	Budget 2006	Amending budget No 6	New amount
8 0	REVENUE RESULTING FROM THE EUROPEAN COMMUNITY GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS IN THE MEMBER STATES	p.m.		p.m.
8 1	LOANS GRANTED BY THE COMMISSION	26 401 054	30 000 000	56 401 054
8 2	REVENUE RESULTING FROM THE EUROPEAN COMMUNITY GUARANTEE FOR BORROWING-AND-LENDING OPERATIONS FOR NON-MEMBER COUNTRIES	p.m.		p.m.
8 3	REVENUE RESULTING FROM THE EUROPEAN COMMUNITY GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN NON-MEMBER COUNTRIES	p.m.		p.m.
8 5	REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES	2 627 400		2 627 400
	Title 8 — Total	**29 028 454**	**30 000 000**	**59 028 454**

TITLE 8

BORROWING-AND-LENDING OPERATIONS

CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
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***	26 401 054	30 000 000	56 401 054
	Article 8 1 0 — Subtotal	26 401 054	30 000 000	56 401 054
8 1 1	***Capital repayments and interest in respect of loans granted by the Commission to improve housing for migrant workers***	p.m.		p.m.
	Article 8 1 1 — Subtotal	p.m.		p.m.
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.
	Article 8 1 3 — Subtotal	p.m.		p.m.
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.
	Article 8 1 4 — Subtotal	p.m.		p.m.
	Chapter 8 1 — Total	**26 401 054**	**30 000 000**	**56 401 054**

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*

Budget 2006	Amending budget No 6	New amount
26 401 054	30 000 000	56 401 054

Remarks

This article is intended to record capital repayments and interest payments on special loans and risk capital granted from the appropriations in Chapters 22 03, 19 08 and 19 01 of the statement of expenditure of Section III 'Commission' to Mediterranean non-member countries.

The revenue obtained normally exceeds the amounts forecast in the budget because of the interest payments on special loans and risk capital which may still be disbursed during the preceding financial year as well as during the current financial year. The interest on special loans and risk capital is charged from the moment the loans are disbursed; interest on special loans is paid in six-monthly instalments, and interest on risk capital generally in annual instalments.

TITLE 9

MISCELLANEOUS REVENUE

Title Chapter	Heading	Budget 2006	Amending budget No 6	New amount
9 0	MISCELLANEOUS REVENUE	20 126 000	10 000 000	30 126 000
	Title 9 — Total	**20 126 000**	**10 000 000**	**30 126 000**

TITLE 9

MISCELLANEOUS REVENUE

CHAPTER 9 0 — MISCELLANEOUS REVENUE

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
9 0	MISCELLANEOUS REVENUE			
9 0 0	***Miscellaneous revenue***	20 126 000	10 000 000	30 126 000
	Article 9 0 0 — Subtotal	20 126 000	10 000 000	30 126 000
	Chapter 9 0 — Total	**20 126 000**	**10 000 000**	**30 126 000**

9 0 0 *Miscellaneous revenue*

Budget 2006	Amending budget No 6	New amount
20 126 000	10 000 000	30 126 000

Remarks

This article is intended to receive miscellaneous revenue.

Parliament	p.m.
Council	p.m.
Commission	30 000 000
Court of Justice	10 000
Court of Auditors	100 000
European Economic and Social Committee	16 000
Committee of the Regions	p.m.
Ombudsman	p.m.
European Data-protection Supervisor	p.m.
Total	30 126 000

SECTION III

COMMISSION

COMMISSION

REVENUE

TITLE 6

CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH COMMUNITY AGREEMENTS AND PROGRAMMES

Title Chapter	Heading	Budget 2006	Amending budget No 6	New amount
6 0	CONTRIBUTIONS TO COMMUNITY PROGRAMMES	p.m.		p.m.
6 1	REPAYMENT OF MISCELLANEOUS EXPENDITURE	p.m.	75 000 000	75 000 000
6 2	REVENUE FROM SERVICES RENDERED AGAINST PAYMENT	p.m.		p.m.
6 3	CONTRIBUTIONS UNDER SPECIFIC AGREEMENTS	p.m.		p.m.
6 5	FINANCIAL CORRECTIONS	p.m.	145 000 000	145 000 000
6 6	OTHER CONTRIBUTIONS AND REFUNDS	15 000 000		15 000 000
	Title 6 — Total	**15 000 000**	**220 000 000**	**235 000 000**

COMMISSION

TITLE 6

CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH COMMUNITY AGREEMENTS AND PROGRAMMES

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
6 1	REPAYMENT OF MISCELLANEOUS EXPENDITURE			
6 1 1	***Repayment of expenditure incurred on behalf of one or more States***			
6 1 1 3	Revenue from the investments provided for in Article 4 of Council Decision 2003/76/EC of 1 February 2003 establishing the measures necessary for the implementation of the Protocol, annexed to the Treaty establishing the European Community, on the financial consequences of the expiry of the ECSC Treaty and on the Research Fund for Coal and Steel — Assigned revenue	p.m.		p.m.
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.
	Article 6 1 1 — Subtotal	p.m.		p.m.
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.
	Article 6 1 2 — Subtotal	p.m.		p.m.
6 1 3	***Sums recovered in accordance with Article 8 of Regulation (EC) No 1258/1999***	p.m.		p.m.
	Article 6 1 3 — Subtotal	p.m.		p.m.
6 1 4	***Repayment of Community support to commercially successful projects and activities***			
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.
6 1 4 1	Repayment of Community support to commercially successful data-processing projects	—		—
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.
	Article 6 1 4 — Subtotal	p.m.		p.m.
6 1 5	***Repayment of unused Community aid***			
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.	75 000 000	75 000 000
6 1 5 1	Repayment of unused subsidies for balancing budgets — Assigned revenue	p.m.		p.m.
6 1 5 2	Repayment of unused interest subsidies — Assigned revenue	p.m.		p.m.

COMMISSION

CHAPTER 6 1 — REPAYMENT OF MISCELLANEOUS EXPENDITURE *(cont'd)*

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
6 1 5 3	Repayment of unused sums paid under contracts concluded by the institution — Assigned revenue	p.m.		p.m.
6 1 5 7	Repayments of payments on account under the Structural Funds and the Cohesion Fund	p.m.		p.m.
6 1 5 8	Repayment of miscellaneous unused Community aid — Assigned revenue	p.m.		p.m.
	Article 6 1 5 — Subtotal	p.m.	75 000 000	75 000 000
6 1 6	***Repayment of expenditure incurred on behalf of the International Atomic Energy Agency — Assigned revenue***	p.m.		p.m.
	Article 6 1 6 — Subtotal	p.m.		p.m.
6 1 7	***Repayment of amounts paid in connection with Community aid to third countries***			
6 1 7 0	Repayments within the framework of cooperation with South Africa — Assigned revenue	p.m.		p.m.
	Article 6 1 7 — Subtotal	p.m.		p.m.
6 1 8	***Repayment of amounts paid in connection with food aid***			
6 1 8 0	Repayments by tenderers or recipients of overpayments made in connection with food aid — Assigned revenue	p.m.		p.m.
6 1 8 1	Repayment of additional costs caused by the recipients of food aid — Assigned revenue	p.m.		p.m.
	Article 6 1 8 — Subtotal	p.m.		p.m.
6 1 9	***Repayment of other expenditure incurred on behalf of outside bodies***			
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.
	Article 6 1 9 — Subtotal	p.m.		p.m.
	Chapter 6 1 — Total	**p.m.**	**75 000 000**	**75 000 000**

6 1 5 Repayment of unused Community aid

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

Budget 2006	Amending budget No 6	New amount
p.m.	75 000 000	75 000 000

Remarks

Repayment of unused aid from the European Social Fund, the European Regional Development Fund and the European Agricultural Guidance and Guarantee Fund.

In accordance with Article 18 of the Financial Regulation, from 2003 this revenue is to be considered as assigned revenue and gives rise to the entry of additional appropriations in the headings which bore the initial expenditure giving rise to the corresponding revenue.

COMMISSION

CHAPTER 6 5 — FINANCIAL CORRECTIONS

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
6 5	FINANCIAL CORRECTIONS			
6 5 0	***Financial corrections***			
6 5 0 0	Financial corrections in connection with the Structural Funds	p.m.	145 000 000	145 000 000
	Article 6 5 0 — Subtotal	p.m.	145 000 000	145 000 000
	Chapter 6 5 — Total	**p.m.**	**145 000 000**	**145 000 000**

6 5 0 ***Financial corrections***

6 5 0 0 Financial corrections in connection with the Structural Funds

Budget 2006	Amending budget No 6	New amount
p.m.	145 000 000	145 000 000

Remarks

This item is intended to accommodate financial corrections in connection with the Structural Funds (European Agricultural Guidance and Guarantee Fund, Guidance Section, Financial Instrument for Fisheries Guidance, European Regional Development Fund and European Social Fund).

The amounts entered against this item may, in accordance with Article 18 of the Financial Regulation, be used to provide additional appropriations on the corresponding headings of Titles 04, 05, 11 and 13 of the statement of expenditure in this section if they are required to cover the risk of corrections adopted earlier being cancelled or reduced.

Legal basis

Council Regulation (EEC) No 4253/88 of 19 December 1988 laying down provisions for implementing Regulation (EEC) No 2052/88 as regards coordination of the activities of the different Structural Funds between themselves and with the operations of the European Investment Bank and the other existing Financial Instruments (OJ L 374, 31.12.1988, p. 1), as last amended by Regulation (EC) No 3193/94 (OJ L 337, 24.12.1994, p. 11), and in particular Article 24 thereof.

Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds (OJ L 161, 26.6.1999, p. 1), as last amended by Regulation (EC) No 173/2005 (OJ L 29, 2.2.2005, p. 3), and in particular Article 39(3) thereof.

Commission Regulation (EC) No 448/2001 of 2 March 2001 laying down detailed rules for the implementation of Council Regulation (EC) No 1260/1999 as regards the procedure for making financial corrections to assistance granted under the Structural Funds (OJ L 64, 6.3.2001, p. 13).

COMMISSION

TITLE 7

INTEREST ON LATE PAYMENTS AND FINES

Title Chapter	Heading	Budget 2006	Amending budget No 6	New amount
7 0	INTEREST ON LATE PAYMENTS	20 000 000	89 500 000	109 500 000
7 1	FINES	100 000 000	702 000 000	802 000 000
7 2	INTEREST ON DEPOSITS AND FINES	p.m.		p.m.
	Title 7 — Total	**120 000 000**	**791 500 000**	**911 500 000**

COMMISSION

TITLE 7

INTEREST ON LATE PAYMENTS AND FINES

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
7 0	INTEREST ON LATE PAYMENTS			
7 0 0	***Interest on late payments***			
7 0 0 0	Interest due on late payments into the accounts held with the treasuries of the Member States	5 000 000	2 500 000	7 500 000
7 0 0 1	Other interest on late payments	10 000 000	– 8 000 000	2 000 000
	Article 7 0 0 — Subtotal	15 000 000	– 5 500 000	9 500 000
7 0 1	***Interest on late payments and other interest on fines***	5 000 000	95 000 000	100 000 000
	Article 7 0 1 — Subtotal	5 000 000	95 000 000	100 000 000
	Chapter 7 0 — Total	**20 000 000**	**89 500 000**	**109 500 000**

7 0 0 *Interest on late payments*

7 0 0 0 Interest due on late payments into the accounts held with the treasuries of the Member States

Budget 2006	Amending budget No 6	New amount
5 000 000	2 500 000	7 500 000

Legal basis

Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 implementing Decision 94/728/EC, Euratom on the system of the Communities' own resources (OJ L 130, 31.5.2000, p. 1), as amended by Council Regulation (EC, Euratom) No 2028/2004 (OJ L 352, 27.11.2004, p. 1).

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Article 71(4) thereof.

7 0 0 1 Other interest on late payments

Budget 2006	Amending budget No 6	New amount
10 000 000	– 8 000 000	2 000 000

Legal basis

Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds (OJ L 161, 26.6.1999, p. 1), as last amended by Regulation (EC) No 173/2005 (OJ L 29, 2.2.2005, p. 3), and in particular Article 39(4) thereof.

Commission Regulation (EC) No 448/2001 of 2 March 2001 laying down detailed rules for the implementation of Council Regulation (EC) No 1260/1999 as regards the procedure for making financial corrections to assistance granted under the Structural Funds (OJ L 64, 6.3.2001, p. 13) and in particular Article 7(2) thereof.

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Article 71(4) thereof.

COMMISSION

CHAPTER 7 0 — INTEREST ON LATE PAYMENTS *(cont'd)*

7 0 0 *(cont'd)*

7 0 0 1 *(cont'd)*

Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 357, 31.12.2002, p. 1), as amended by Regulation (EC, Euratom) No 1261/2005 (OJ L 201, 2.8.2005, p. 3), and in particular Article 86 thereof.

7 0 1 ***Interest on late payments and other interest on fines***

Budget 2006	Amending budget No 6	New amount
5 000 000	95 000 000	100 000 000

Remarks

This article is intended to record interest on late payments and other interest on fines.

Legal basis

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1), and in particular Article 71(4) thereof.

Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 357, 31.12.2002, p. 1), as amended by Regulation (EC, Euratom) No 1261/2005 (OJ L 201, 2.8.2005, p. 3), and in particular Article 86 thereof.

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1), as amended by Regulation (EC) No 411/2004 (OJ L 68, 6.3.2004, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1) and in particular Articles 14 and 15 thereof.

COMMISSION

CHAPTER 7 1 — FINES

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
7 1	FINES			
7 1 0	***Fines, periodic penalty payments and other penalties***	100 000 000	644 000 000	744 000 000
	Article 7 1 0 — Subtotal	100 000 000	644 000 000	744 000 000
7 1 1	***Collection of fines imposed for fraud and irregularities which are damaging to the European Community's financial interests***	p.m.		p.m.
	Article 7 1 1 — Subtotal	p.m.		p.m.
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.	58 000 000	58 000 000
	Article 7 1 2 — Subtotal	p.m.	58 000 000	58 000 000
	Chapter 7 1 — Total	**100 000 000**	**702 000 000**	**802 000 000**

7 1 0 ***Fines, periodic penalty payments and other penalties***

Budget 2006	Amending budget No 6	New amount
100 000 000	644 000 000	744 000 000

Legal basis

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1).

Commission Regulation (EC, Euratom) No 2342/2002 of 23 December 2002 laying down detailed rules for the implementation of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 357, 31.12.2002, p. 1), as amended by Regulation (EC, Euratom) No 1261/2005 (OJ L 201, 2.8.2005, p. 3).

Council Regulation (EC) No 1/2003 of 16 December 2002 on the implementation of the rules on competition laid down in Articles 81 and 82 of the Treaty (OJ L 1, 4.1.2003, p. 1), as amended by Regulation (EC) No 411/2004 (OJ L 68, 6.3.2004, p. 1).

Council Regulation (EC) No 139/2004 of 20 January 2004 on the control of concentrations between undertakings (OJ L 24, 29.1.2004, p. 1), and in particular Articles 14 and 15 thereof.

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***

Budget 2006	Amending budget No 6	New amount
p.m.	58 000 000	58 000 000

Reference acts

Article 228(2) (former Article 171(2)) of the Treaty establishing the European Community, introduced by the Maastricht Treaty on European Union (Article G(51)).

COMMISSION

TITLE 8

BORROWING AND LENDING OPERATIONS

Title Chapter	Heading	Budget 2006	Amending budget No 6	New amount
8 0	REVENUE RESULTING FROM THE EUROPEAN COMMUNITY GUARANTEE FOR BORROWING AND LENDING OPERATIONS IN THE MEMBER STATES	p.m.		p.m.
8 1	LOANS GRANTED BY THE COMMISSION	26 401 054	30 000 000	56 401 054
8 2	REVENUE RESULTING FROM THE EUROPEAN COMMUNITY GUARANTEE FOR BORROWING AND LENDING OPERATIONS FOR NON-MEMBER COUNTRIES	p.m.		p.m.
8 3	REVENUE RESULTING FROM THE EUROPEAN COMMUNITY GUARANTEE FOR LOANS GRANTED BY FINANCIAL ESTABLISHMENTS IN NON-MEMBER COUNTRIES	p.m.		p.m.
8 5	REVENUE FROM CONTRIBUTIONS BY GUARANTEE BODIES	2 627 400		2 627 400
	Title 8 — Total	**29 028 454**	**30 000 000**	**59 028 454**

COMMISSION

TITLE 8

BORROWING AND LENDING OPERATIONS

CHAPTER 8 1 — LOANS GRANTED BY THE COMMISSION

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
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 third countries***	26 401 054	30 000 000	56 401 054
	Article 8 1 0 — Subtotal	26 401 054	30 000 000	56 401 054
8 1 1	***Capital repayments and interest in respect of loans granted by the Commission to improve housing for migrant workers***	p.m.		p.m.
	Article 8 1 1 — Subtotal	p.m.		p.m.
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 pursuant to the European Community Investment Partners operation***	p.m.		p.m.
	Article 8 1 3 — Subtotal	p.m.		p.m.
8 1 4	***Capital repayments and interest in respect of loans granted to the countries most affected by the Gulf crisis***	p.m.		p.m.
	Article 8 1 4 — Subtotal	p.m.		p.m.
	Chapter 8 1 — Total	**26 401 054**	**30 000 000**	**56 401 054**

8 1 0 *Capital repayments and interest in respect of special loans and risk capital granted in the framework of financial cooperation with Mediterranean third countries*

Budget 2006	Amending budget No 6	New amount
26 401 054	30 000 000	56 401 054

Remarks

This article is intended to record capital repayments and interest payments on special loans and risk capital granted from the appropriations in Chapters 22 03, 19 08 and 19 01 of the statement of expenditure in this section to Mediterranean third countries.

The revenue obtained normally exceeds the amounts forecast in the budget because of the interest payments on special loans which may still be disbursed during the preceding financial year as well as during the current financial year. The interest on special loans and risk capital is charged from the moment the loans are disbursed; interest on special loans is paid in six-monthly instalments and interest on risk capital generally in annual instalments.

COMMISSION

TITLE 9

MISCELLANEOUS REVENUE

Title Chapter	Heading	Budget 2006	Amending budget No 6	New amount
9 0	MISCELLANEOUS REVENUE	20 000 000	10 000 000	30 000 000
	Title 9 — Total	**20 000 000**	**10 000 000**	**30 000 000**

COMMISSION

TITLE 9

MISCELLANEOUS REVENUE

CHAPTER 9 0 — MISCELLANEOUS REVENUE

Title Chapter Article Item	Heading	Budget 2006	Amending budget No 6	New amount
9 0	MISCELLANEOUS REVENUE			
9 0 0	***Miscellaneous revenue***	20 000 000	10 000 000	30 000 000
	Article 9 0 0 — Subtotal	20 000 000	10 000 000	30 000 000
	Chapter 9 0 — Total	**20 000 000**	**10 000 000**	**30 000 000**

9 0 0 *Miscellaneous revenue*

Budget 2006	Amending budget No 6	New amount
20 000 000	10 000 000	30 000 000

Remarks

This article is intended to receive miscellaneous revenue.

COMMISSION

EXPENDITURE

Title	Heading	Appropriations 2006		Amending budget No 6		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
01	ECONOMIC AND FINANCIAL AFFAIRS	466 147 086	469 717 086			466 147 086	469 717 086
02	ENTERPRISE	390 574 119	423 359 119			390 574 119	423 359 119
03	COMPETITION	97 548 961	97 548 961			97 548 961	97 548 961
04	EMPLOYMENT AND SOCIAL AFFAIRS	11 932 250 588	10 079 727 089		– 500 000 000	11 932 250 588	9 579 727 089
05	AGRICULTURE AND RURAL DEVELOPMENT	55 448 703 744	54 771 872 118	– 860 000 000	– 1 256 000 000	54 588 703 744	53 515 872 118
06	ENERGY AND TRANSPORT	1 462 075 247	1 294 384 247			1 462 075 247	1 294 384 247
07	ENVIRONMENT	344 434 340	309 801 740			344 434 340	309 801 740
08	RESEARCH	3 524 747 779	3 258 137 779			3 524 747 779	3 258 137 779
09	INFORMATION SOCIETY AND MEDIA	1 424 166 168	1 416 306 168			1 424 166 168	1 416 306 168
10	DIRECT RESEARCH	330 204 645	347 875 739			330 204 645	347 875 739
11	FISHERIES	915 713 863	847 373 474			915 713 863	847 373 474
12	INTERNAL MARKET	73 972 241	77 622 241			73 972 241	77 622 241
13	REGIONAL POLICY	28 734 668 115	22 894 244 276		– 2 900 000 000	28 734 668 115	19 994 244 276
14	TAXATION AND CUSTOMS UNION	126 984 742	119 198 162			126 984 742	119 198 162
15	EDUCATION AND CULTURE	1 003 223 237	949 786 637			1 003 223 237	949 786 637
16	PRESS AND COMMUNICATION	200 716 817	194 646 817			200 716 817	194 646 817
17	HEALTH AND CONSUMER PROTECTION	553 930 961	553 742 075			553 930 961	553 742 075
18	AREA OF FREEDOM, SECURITY AND JUSTICE	590 398 365	578 031 365			590 398 365	578 031 365
19	EXTERNAL RELATIONS	3 469 757 261	3 292 144 211			3 469 757 261	3 292 144 211
20	TRADE	82 008 988	82 208 988			82 008 988	82 208 988
21	DEVELOPMENT AND RELATIONS WITH AFRICAN, CARIBBEAN AND PACIFIC (ACP) STATES	1 258 545 714	1 237 372 714			1 258 545 714	1 237 372 714
22	ENLARGEMENT	2 185 850 825	2 104 300 825			2 185 850 825	2 104 300 825
23	HUMANITARIAN AID	514 840 983	516 240 983			514 840 983	516 240 983
24	FIGHT AGAINST FRAUD	64 726 695	63 365 495			64 726 695	63 365 495
25	COMMISSION'S POLICY COORDINATION AND LEGAL ADVICE	213 458 889	213 458 889			213 458 889	213 458 889
26	COMMISSION'S ADMINISTRATION	656 789 836	656 789 836			656 789 836	656 789 836
27	BUDGET	1 156 324 787	1 156 324 787			1 156 324 787	1 156 324 787
28	AUDIT	11 460 784	11 460 784			11 460 784	11 460 784
29	STATISTICS	131 953 645	128 651 445			131 953 645	128 651 445
30	PENSIONS	945 245 000	945 245 000			945 245 000	945 245 000
31	RESERVES	653 390 634	528 574 134		– 50 000 000	653 390 634	478 574 134
	Expenditure D — Total	**118 964 815 059**	**109 619 513 184**	**– 860 000 000**	**– 4 706 000 000**	**118 104 815 059**	**104 913 513 184**

COMMISSION

TITLE 04

EMPLOYMENT AND SOCIAL AFFAIRS

Overall objectives

The employment and social affairs policy area covers activities which contribute to the development of a modern, innovative and sustainable European social model with more and better jobs in an inclusive society based on equal opportunities.

Title Chapter	Heading	Appropriations 2006		Amending budget No 6		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
04 01	Administrative expenditure of Employment and Social Affairs policy area	110 960 629	110 960 629			110 960 629	110 960 629
04 02	Employment and European Social Fund	11 680 322 959	9 845 231 660		– 500 000 000	11 680 322 959	9 345 231 660
04 03	Work organisations and working conditions	76 510 000	71 110 000			76 510 000	71 110 000
04 04	Promoting an inclusive society	53 317 000	42 884 800			53 317 000	42 884 800
04 05	Equal opportunities for women and men	11 140 000	9 540 000			11 140 000	9 540 000
04 49	Expenditure on administrative management of programmes committed in accordance with the former Financial Regulation	—	p.m.			—	p.m.
	Title 04 — Total	**11 932 250 588**	**10 079 727 089**		**– 500 000 000**	**11 932 250 588**	**9 579 727 089**

COMMISSION

TITLE 04

EMPLOYMENT AND SOCIAL AFFAIRS

CHAPTER 04 02 — EMPLOYMENT AND EUROPEAN SOCIAL FUND

Title Chapter Article Item	Heading	FF	Appropriations 2006		Amending budget No 6		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
04 02	Employment and European Social Fund							
04 02 01	***European Social Fund (ESF) — Objective 1***	2.1	6 610 531 936	5 309 941 032		– 500 000 000	6 610 531 936	4 809 941 032
	Article 04 02 01 — Subtotal		6 610 531 936	5 309 941 032		– 500 000 000	6 610 531 936	4 809 941 032
04 02 02	***Special programme for peace and reconciliation in Northern Ireland and the border counties of Ireland***	2.1	10 920 000	32 871 849			10 920 000	32 871 849
	Article 04 02 02 — Subtotal		10 920 000	32 871 849			10 920 000	32 871 849
04 02 03	***Completion of earlier programmes***	2.1	p.m.	9 663 855			p.m.	9 663 855
	Article 04 02 03 — Subtotal		p.m.	9 663 855			p.m.	9 663 855
04 02 04	***European Social Fund (ESF) — Objective 2***	2.1	365 115 509	361 270 357			365 115 509	361 270 357
	Article 04 02 04 — Subtotal		365 115 509	361 270 357			365 115 509	361 270 357
04 02 05	***Completion of earlier programmes***	2.1	p.m.	9 057 882			p.m.	9 057 882
	Article 04 02 05 — Subtotal		p.m.	9 057 882			p.m.	9 057 882
04 02 06	***European Social Fund (ESF) — Objective 3***	2.1	3 988 828 533	3 628 877 052			3 988 828 533	3 628 877 052
	Article 04 02 06 — Subtotal		3 988 828 533	3 628 877 052			3 988 828 533	3 628 877 052
04 02 07	***Completion of earlier programmes***	2.1	p.m.	6 003 636			p.m.	6 003 636
	Article 04 02 07 — Subtotal		p.m.	6 003 636			p.m.	6 003 636
04 02 08	***EQUAL***	2.1	650 864 425	429 746 539			650 864 425	429 746 539
	Article 04 02 08 — Subtotal		650 864 425	429 746 539			650 864 425	429 746 539
04 02 09	***Completion of earlier programmes***	2.1	p.m.	6 430 377			p.m.	6 430 377
	Article 04 02 09 — Subtotal		p.m.	6 430 377			p.m.	6 430 377
04 02 10	***European Social Fund (ESF) — Operational technical assistance and innovative measures***	2.1	22 312 556	25 000 000			22 312 556	25 000 000
	Article 04 02 10 — Subtotal		22 312 556	25 000 000			22 312 556	25 000 000
04 02 11	***Completion of earlier programmes***	2.1	p.m.	119 081			p.m.	119 081
	Article 04 02 11 — Subtotal		p.m.	119 081			p.m.	119 081

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CHAPTER 04 02 — EMPLOYMENT AND EUROPEAN SOCIAL FUND *(cont'd)*

Title Chapter Article Item	Heading	FF	Appropriations 2006		Amending budget No 6		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
04 02 12	***EURES (European Employment Services)***	3	16 000 000	14 400 000			16 000 000	14 400 000
	Article 04 02 12 — Subtotal		16 000 000	14 400 000			16 000 000	14 400 000
04 02 13	***Projects for innovative approaches in the Member States' labour markets***	3	—	—			—	—
	Article 04 02 13 — Subtotal		—	—			—	—
04 02 15	***Labour market***	3	15 750 000	11 850 000			15 750 000	11 850 000
	Article 04 02 15 — Subtotal		15 750 000	11 850 000			15 750 000	11 850 000
04 02 16	***Preparatory measures for a local commitment for employment***	3	—	p.m.			—	p.m.
	Article 04 02 16 — Subtotal		—	p.m.			—	p.m.
	Chapter 04 02 — Total		**11 680 322 959**	**9 845 231 660**		**– 500 000 000**	**11 680 322 959**	**9 345 231 660**

Remarks

Article 39 of Council Regulation (EC) No 1260/1999 provides for financial corrections for which any revenue is entered in Item 6 5 0 0 of the statement of revenue. This revenue may be used to provide additional appropriations in accordance with Article 18 of the Financial Regulation in specific cases where they are required to cover the risk of corrections adopted earlier being cancelled or reduced.

Regulation (EC) No 1260/1999 lays down the conditions for the repayment of payments on account which does not have the effect of reducing the contribution from the Structural Funds to the operation concerned. Any revenue arising from the repayment of payments on account entered in Item 6 1 5 7 of the statement of revenue will be used to provide additional appropriations in accordance with Articles 18 and 157 of the Financial Regulation.

The special programme for peace and reconciliation is continued, in accordance with the decisions of the Berlin European Council, to provide EUR 500 million for the new period of validity of the programme. Additionality is to be fully observed. The Commission is to submit an annual report to the European Parliament on this measure.

Measures to combat fraud are funded under Article 24 02 01.

Legal basis

Treaty establishing the European Community, and in particular Articles 158, 159 and 161 thereof.

Conclusions of the Berlin European Council of 24 and 25 March 1999.

Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds (OJ L 161, 26.6.1999, p. 1), as last amended by Regulation (EC) No 1105/2003 (OJ L 158, 27.6.2003, p. 3).

COMMISSION

CHAPTER 04 02 — EMPLOYMENT AND EUROPEAN SOCIAL FUND *(cont'd)*

04 02 01 ***European Social Fund (ESF) – Objective 1***

Appropriations 2006		Amending budget No 6		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
6 610 531 936	5 309 941 032		– 500 000 000	6 610 531 936	4 809 941 032

Remarks

This appropriation is intended to cover ESF Objective 1 measures for commitments relating to the programming period 2000 to 2006.

Pursuant to Article 3 of the EC Treaty, in defining and implementing other Community policies the Community is to aim to eliminate inequalities, and to promote equality, between men and women.

Structural Fund appropriations can therefore be used only if the measures which they finance accord with the provisions of the Treaties and with the legal acts adopted pursuant to the Treaties, particularly those concerning environmental protection and equality between men and women, the combating of all forms of discrimination, and the social inclusion of disadvantaged persons, including disabled persons.

Legal basis

Regulation (EC) No 1262/1999 of the European Parliament and of the Council of 21 June 1999 on the European Social Fund (OJ L 161, 26.6.1999, p. 48).

COMMISSION

TITLE 05

AGRICULTURE AND RURAL DEVELOPMENT

Overall objectives

The objectives of the common agricultural policy (CAP) derive directly from the Treaty and are, in particular, to stabilise markets, ensure a fair standard of living in the farming community and guarantee security of supplies.

The CAP has been reformed a number of times since it was first introduced, most recently with the reform from June 2003/April 2004. The key aim of these reforms, as part of Agenda 2000, was to shift the slant of the farm economy towards the market in order to make the agricultural sector more competitive. Reflecting the multipurpose application of agricultural activity, the CAP must also be fully compatible with sustainable development, in particular by promoting environmentally friendly production methods and the effective use of resources. Rural development, the second pillar of the CAP, aims at enhancing the competitiveness of rural areas and preserving the environment and rural heritage in order to secure the future of rural areas and promote job maintenance and creation.

2006 will be a year of consolidation following the CAP reforms and the accession of 10 new Member States, of implementation of the expected Council decisions on the rural development framework 2007-2013 and the new CAP financial regulation as well as of preparation of the enlargement with Romania and Bulgaria.

Title Chapter	Heading	Appropriations 2006		Amending budget No 6		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
05 01	Administrative expenditure of Agriculture and Rural Development policy area	153 319 729	153 319 729			153 319 729	153 319 729
05 02	Interventions in agricultural markets	8 508 600 000	8 508 600 000	– 360 000 000	– 360 000 000	8 148 600 000	8 148 600 000
05 03	Direct aids	34 816 895 000	34 816 895 000	– 654 150 000	– 654 150 000	34 162 745 000	34 162 745 000
05 04	Rural development	12 012 151 015	11 023 128 789			12 012 151 015	11 023 128 789
05 05	Special accession programme for agriculture and rural development (Sapard)	299 820 000	610 020 000		– 396 000 000	299 820 000	214 020 000
05 06	External relations	5 768 000	5 884 000			5 768 000	5 884 000
05 07	Audit of agricultural expenditure	– 390 253 000	– 389 938 400	154 150 000	154 150 000	– 236 103 000	– 235 788 400
05 08	Policy strategy and coordination of Agriculture and Rural Development policy area	42 403 000	43 963 000			42 403 000	43 963 000
05 49	Expenditure on administrative management of programmes committed in accordance with the former Financial Regulation	—	p.m.			—	p.m.
	Title 05 — Total	**55 448 703 744**	**54 771 872 118**	**– 860 000 000**	**– 1 256 000 000**	**54 588 703 744**	**53 515 872 118**

COMMISSION

TITLE 05

AGRICULTURE AND RURAL DEVELOPMENT

CHAPTER 05 02 — INTERVENTIONS IN AGRICULTURAL MARKETS

Title Chapter Article Item	Heading	FF	Appropriations 2006	Amending budget No 6	New amount
05 02	Interventions in agricultural markets				
05 02 01	***Cereals***				
05 02 01 01	Export refunds for cereals	1.1	215 000 000		215 000 000
05 02 01 02	Intervention storage of cereals	1.1	406 000 000		406 000 000
05 02 01 03	Intervention for starch	1.1	79 000 000		79 000 000
05 02 01 99	Other measures (cereals)	1.1	p.m.		p.m.
	Article 05 02 01 — Subtotal		700 000 000		700 000 000
05 02 02	***Rice***				
05 02 02 01	Export refunds on rice	1.1	5 000 000		5 000 000
05 02 02 02	Intervention storage of rice	1.1	– 1 000 000		– 1 000 000
05 02 02 99	Other measures (rice)	1.1	p.m.		p.m.
	Article 05 02 02 — Subtotal		4 000 000		4 000 000
05 02 03	***Refunds on non-Annex 1 products***	1.1	415 000 000	– 95 000 000	320 000 000
	Article 05 02 03 — Subtotal		415 000 000	– 95 000 000	320 000 000
05 02 04	***Food programmes***				
05 02 04 01	Programmes for deprived persons	1.1	264 000 000		264 000 000
05 02 04 02	Food aid	1.1	4 000 000		4 000 000
05 02 04 99	Other measures (food programmes)	1.1	p.m.		p.m.
	Article 05 02 04 — Subtotal		268 000 000		268 000 000
05 02 05	***Sugar***				
05 02 05 01	Export refunds on sugar and isoglucose	1.1	801 000 000		801 000 000
05 02 05 03	Production refunds on sugar used in the chemical industry	1.1	247 000 000		247 000 000

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CHAPTER 05 02 — INTERVENTIONS IN AGRICULTURAL MARKETS *(cont'd)*

Title Chapter Article Item	Heading	FF	Appropriations 2006	Amending budget No 6	New amount
05 02 05 04	Measures to aid the disposal of raw sugar	1.1	19 000 000		19 000 000
05 02 05 07	Adjustment aid for the refinery industry	1.1	38 000 000		38 000 000
05 02 05 99	Other measures (sugar)	1.1	271 000 000		271 000 000
	Article 05 02 05 — Subtotal		1 376 000 000		1 376 000 000
05 02 06	***Olive oil***				
05 02 06 01	Export refunds on olive oil	1.1	p.m.		p.m.
05 02 06 03	Storage measures for olive oil	1.1	p.m.		p.m.
05 02 06 04	Production refunds for olive oil in preserved products	1.1	9 000 000		9 000 000
05 02 06 05	Quality improvement measures	1.1	26 000 000		26 000 000
05 02 06 99	Other measures (olive oil)	1.1	p.m.		p.m.
	Article 05 02 06 — Subtotal		35 000 000		35 000 000
05 02 07	***Textile plants***				
05 02 07 01	Aid for fibre flax and hemp	1.1	24 000 000		24 000 000
05 02 07 02	Aid for cotton	1.1	945 000 000	– 25 000 000	920 000 000
	Article 05 02 07 — Subtotal		969 000 000	– 25 000 000	944 000 000
05 02 08	***Fruit and vegetables***				
05 02 08 01	Export refunds on fruit and vegetables	1.1	30 000 000		30 000 000
05 02 08 02	Compensation for withdrawals and buying-in	1.1	30 000 000		30 000 000
05 02 08 03	Operational funds for producer organisations	1.1	716 000 000	– 70 000 000	646 000 000
05 02 08 04	Special measures for nuts	1.1	15 000 000		15 000 000
05 02 08 06	Production aid for processed tomato products	1.1	407 000 000	– 60 000 000	347 000 000
05 02 08 07	Production aid for fruit-based products	1.1	81 000 000		81 000 000
05 02 08 08	Intervention for dried grapes and figs	1.1	1 000 000		1 000 000
05 02 08 09	Compensation to encourage processing of citrus fruits	1.1	248 000 000		248 000 000

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CHAPTER 05 02 — INTERVENTIONS IN AGRICULTURAL MARKETS *(cont'd)*

Title Chapter Article Item	Heading	FF	Appropriations 2006	Amending budget No 6	New amount
05 02 08 10	Free distribution of fruit and vegetables	1.1	6 000 000		6 000 000
05 02 08 11	Aid to producer groups for preliminary recognition	1.1	10 000 000		10 000 000
05 02 08 99	Other measures (fruit and vegetables)	1.1	p.m.		p.m.
	Article 05 02 08 — Subtotal		1 544 000 000	– 130 000 000	1 414 000 000
05 02 09	***Products of the wine-growing sector***				
05 02 09 01	Export refunds on products of the wine-growing sector	1.1	19 000 000		19 000 000
05 02 09 02	Storage of wine and grape must	1.1	67 000 000		67 000 000
05 02 09 03	Distillation of wine	1.1	501 000 000		501 000 000
05 02 09 04	Storage measures for alcohol	1.1	237 000 000		237 000 000
05 02 09 05	Aid for the use of must	1.1	156 000 000		156 000 000
05 02 09 06	Permanent abandonment premiums for areas under vines	1.1	64 000 000		64 000 000
05 02 09 07	Restructuring and conversion of vineyards	1.1	450 000 000		450 000 000
05 02 09 99	Other measures (wine-growing sector)	1.1	p.m.		p.m.
	Article 05 02 09 — Subtotal		1 494 000 000		1 494 000 000
05 02 10	***Promotion***				
05 02 10 01	Promotion measures — Payments by Member States	1.1	42 000 000		42 000 000
05 02 10 02	Promotion measures — Direct payments by the European Community	1.1	10 000 000		10 000 000
05 02 10 99	Other measures (promotion)	1.1	p.m.		p.m.
	Article 05 02 10 — Subtotal		52 000 000		52 000 000
05 02 11	***Other plant products/measures***				
05 02 11 01	Dried fodder	1.1	164 000 000		164 000 000
05 02 11 04	POSEI (excluding direct aids and FISH 11 02 03)	1.1	119 000 000		119 000 000

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CHAPTER 05 02 — INTERVENTIONS IN AGRICULTURAL MARKETS *(cont'd)*

Title Chapter Article Item	Heading	FF	Appropriations 2006	Amending budget No 6	New amount
05 02 11 05	Community fund for tobacco (excluding SANCO 17 03 02)	1.1	14 600 000		14 600 000
05 02 11 99	Other measures (other plant products/measures)	1.1	p.m.		p.m.
	Article 05 02 11 — Subtotal		297 600 000		297 600 000
05 02 12	***Milk and milk products***				
05 02 12 01	Refunds for milk and milk products	1.1	841 000 000		841 000 000
05 02 12 02	Intervention storage of skimmed-milk powder	1.1	– 2 000 000		– 2 000 000
05 02 12 03	Aid for disposal of skimmed milk	1.1	145 000 000		145 000 000
05 02 12 04	Intervention storage of butter and cream	1.1	– 29 000 000		– 29 000 000
05 02 12 05	Other measures relating to butterfat	1.1	183 000 000		183 000 000
05 02 12 06	Intervention storage of cheese	1.1	30 000 000		30 000 000
05 02 12 07	Superlevy from milk producers	1.1	– 389 000 000		– 389 000 000
05 02 12 08	School milk	1.1	78 000 000		78 000 000
05 02 12 99	Other measures (milk and milk products)	1.1	1 000 000		1 000 000
	Article 05 02 12 — Subtotal		858 000 000		858 000 000
05 02 13	***Beef and veal***				
05 02 13 01	Refunds for beef and veal	1.1	155 000 000	– 60 000 000	95 000 000
05 02 13 02	Intervention storage of beef and veal	1.1	p.m.		p.m.
05 02 13 03	Exceptional support measures	1.1	188 000 000	– 50 000 000	138 000 000
05 02 13 04	Refunds for live animals	1.1	45 000 000		45 000 000
05 02 13 99	Other measures (beef and veal)	1.1	p.m.		p.m.
	Article 05 02 13 — Subtotal		388 000 000	– 110 000 000	278 000 000

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CHAPTER 05 02 — INTERVENTIONS IN AGRICULTURAL MARKETS *(cont'd)*

Title Chapter Article Item	Heading	FF	Appropriations 2006	Amending budget No 6	New amount
05 02 14	***Sheepmeat and goatmeat***				
05 02 14 01	Intervention in the form of storage of sheepmeat and goatmeat	1.1	p.m.		p.m.
05 02 14 99	Other measures (sheepmeat and goatmeat)	1.1	p.m.		p.m.
	Article 05 02 14 — Subtotal		p.m.		p.m.
05 02 15	***Pigmeat, eggs and poultry, bee-keeping and other animal products***				
05 02 15 01	Refunds on pigmeat	1.1	46 000 000		46 000 000
05 02 15 02	Intervention for pigmeat	1.1	p.m.		p.m.
05 02 15 03	Exceptional market-support measures for pigmeat	1.1	p.m.		p.m.
05 02 15 04	Refunds on eggs	1.1	6 000 000		6 000 000
05 02 15 05	Refunds for poultrymeat	1.1	91 000 000		91 000 000
05 02 15 06	Specific aid for bee-keeping	1.1	21 000 000		21 000 000
05 02 15 07	Exceptional market-support measures for the eggs sector	1.1	p.m.		p.m.
05 02 15 99	Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products)	1.1	p.m.		p.m.
	Article 05 02 15 — Subtotal		164 000 000		164 000 000
05 02 99	***Recoveries***	***1.1***	***– 56 000 000***		***– 56 000 000***
	Article 05 02 99 — Subtotal		– 56 000 000		– 56 000 000
	Chapter 05 02 — Total		**8 508 600 000**	**– 360 000 000**	**8 148 600 000**

05 02 03 ***Refunds on non-Annex 1 products***

Appropriations 2006	Amending budget No 6	New amount
415 000 000	– 95 000 000	320 000 000

Remarks

Former Items 05 02 01 04, 05 02 05 05, 05 03 01 09 and 05 03 04 06

This appropriation is intended to cover refunds on cereals exported in the form of certain spirits drinks, in accordance with Articles 13 to 18 of Council Regulation (EEC) No 1784/2003, as well as refunds on goods resulting from the processing of cereals and rice, sugar and isoglucose, skimmed milk, butter, eggs, in accordance with Council Regulation (EC) No 3448/93.

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CHAPTER 05 02 — INTERVENTIONS IN AGRICULTURAL MARKETS *(cont'd)*

05 02 03 *(cont'd)*

Legal basis

Council Regulation (EC) No 3448/93 of 6 December 1993 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products (OJ L 318, 20.12.1993, p. 18), as last amended by Regulation (EC) No 2580/2000 (OJ L 298, 25.11.2000, p. 5).

Council Regulation (EC) No 1784/2003 of 29 September 2003 on the common organisation of the market in cereals (OJ L 270, 21.10.2003, p. 78).

05 02 07 Textile plants

05 02 07 02 Aid for cotton

Appropriations 2006	Amending budget No 6	New amount
945 000 000	– 25 000 000	920 000 000

Remarks

This appropriation is intended to cover expenditure on aid for cotton which is not carded or combed under Council Regulation (EC) No 1051/2001.

Legal basis

Council Regulation (EC) No 1050/2001 of 22 May 2001 adjusting, for the sixth time, the system of aid for cotton introduced by Protocol 4 annexed to the Act of Accession of Greece (OJ L 148, 1.6.2001, p. 1).

Council Regulation (EC) No 1051/2001 of 22 May 2001 on production aid for cotton (OJ L 148, 1.6.2001, p. 3).

05 02 08 Fruit and vegetables

Legal basis

Council Regulation (EC) No 2200/96 of 28 October 1996 on the common organisation of the market in fruit and vegetables (OJ L 297, 21.11.1996, p. 1), as last amended by Regulation (EC) No 1881/2002 (OJ L 285, 23.10.2002, p. 13).

Council Regulation (EC) No 2201/96 of 28 October 1996 on the common organisation of the market in processed fruit and vegetable products (OJ L 297, 21.11.1996, p. 29), as last amended by Regulation (EC) No 1239/2001 (OJ L 171, 26.6.2001, p. 1).

Council Regulation (EC) No 2202/96 of 28 October 1996 introducing a Community aid scheme for producers of certain citrus fruits (OJ L 297, 21.11.1996, p. 49), as last amended by Commission Regulation (EC) No 1933/2001 (OJ L 262, 2.10.2001, p. 6).

05 02 08 03 Operational funds for producer organisations

Appropriations 2006	Amending budget No 6	New amount
716 000 000	– 70 000 000	646 000 000

Remarks

This appropriation is intended to cover the Community's part-financing of expenditure connected with operating funds for producer organisations, in accordance with Article 15 of Council Regulation (EC) No 2200/96.

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CHAPTER 05 02 — INTERVENTIONS IN AGRICULTURAL MARKETS *(cont'd)*

05 02 08 *(cont'd)*

05 02 08 06 Production aid for processed tomato products

Appropriations 2006	Amending budget No 6	New amount
407 000 000	– 60 000 000	347 000 000

Remarks

This appropriation is intended to cover expenditure on tomato-processing premiums, in accordance with Article 4 of Council Regulation (EC) No 2201/96.

05 02 13 Beef and veal

Legal basis

Council Regulation (EC) No 1254/1999 of 17 May 1999 on the common organisation of the market in beef and veal (OJ L 160, 26.6.1999, p. 21), as last amended by Regulation (EC) No 1782/2003 (OJ L 270, 21.10.2003, p. 1).

05 02 13 01 Refunds for beef and veal

Appropriations 2006	Amending budget No 6	New amount
155 000 000	– 60 000 000	95 000 000

Remarks

Former Item 05 03 02 01

This appropriation is intended to cover export refunds in accordance with Article 33 of Council Regulation (EC) No 1254/1999.

05 02 13 03 Exceptional support measures

Appropriations 2006	Amending budget No 6	New amount
188 000 000	– 50 000 000	138 000 000

Remarks

Former Item 05 03 02 09

This appropriation is intended to cover the Community's contribution to the cost of the voluntary slaughter of cattle of more than 30 months old to be financed jointly with the United Kingdom.

Legal basis

Council Regulation (EC) No 1254/1999 of 17 May 1999 on the common organisation of the market in beef and veal (OJ L 160, 26.6.1999, p. 21), as last amended by Regulation (EC) No 1782/2003 (OJ L 270, 21.10.2003, p. 1), and in particular Article 39 thereof.

Reference acts

Commission Regulation (EC) No 716/96 of 19 April 1996 adopting exceptional support measures for the beef market in the United Kingdom (OJ L 99, 20.4.1996, p. 14), as last amended by Regulation (EC) No 667/2003 (OJ L 96, 12.4.2004, p. 13).

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CHAPTER 05 03 — DIRECT AIDS

Title Chapter Article Item	Heading	FF	Appropriations 2006	Amending budget No 6	New amount
05 03	Direct aids				
05 03 01	***Decoupled direct aids***				
05 03 01 01	SPS (Single Payment Scheme)	1.1	14 635 000 000	– 400 000 000	14 235 000 000
05 03 01 02	SAPS (Single Area Payment Scheme)	1.1	1 740 000 000		1 740 000 000
	Article 05 03 01 — Subtotal		16 375 000 000	– 400 000 000	15 975 000 000
05 03 02	***Other direct aids***				
05 03 02 01	COP area payments	1.1	7 211 000 000		7 211 000 000
05 03 02 02	Specific regional aid for arable crops (drying aid)	1.1	78 300 000		78 300 000
05 03 02 03	Supplementary aid for durum wheat: non-traditional production zones	1.1	2 400 000		2 400 000
05 03 02 04	Supplementary aid for durum wheat: traditional production zones	1.1	399 000 000		399 000 000
05 03 02 05	Production aid for seeds	1.1	55 000 000		55 000 000
05 03 02 06	Suckler-cow premiums	1.1	1 253 000 000		1 253 000 000
05 03 02 07	Additional suckler-cow premium	1.1	61 700 000		61 700 000
05 03 02 08	Beef special premium	1.1	684 000 000		684 000 000
05 03 02 09	Beef slaughter premium — Calves	1.1	129 000 000		129 000 000
05 03 02 10	Beef slaughter premium — Adults	1.1	508 000 000		508 000 000
05 03 02 11	Beef extensification premium	1.1	441 000 000		441 000 000
05 03 02 12	Additional payments to beef producers	1.1	152 000 000		152 000 000
05 03 02 13	Sheep and goat premium	1.1	700 000 000		700 000 000
05 03 02 14	Sheep and goat supplementary premium	1.1	217 000 000		217 000 000
05 03 02 15	Additional payments in the sheep and goat sector	1.1	34 300 000		34 300 000
05 03 02 16	Dairy premium	1.1	1 016 000 000		1 016 000 000
05 03 02 17	Additional payments for milk producers	1.1	457 000 000		457 000 000
05 03 02 18	Payments to starch potato producers	1.1	142 400 000		142 400 000
05 03 02 19	Area aid for rice	1.1	268 400 000		268 400 000
05 03 02 20	Grain legumes	1.1	62 000 000		62 000 000

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CHAPTER 05 03 — DIRECT AIDS *(cont'd)*

Title Chapter Article Item	Heading	FF	Appropriations 2006	Amending budget No 6	New amount
05 03 02 21	Olive oil production aid	1.1	2 328 000 000	– 30 000 000	2 298 000 000
05 03 02 22	Tobacco premiums	1.1	920 000 000	– 70 000 000	850 000 000
05 03 02 23	Hops area aid	1.1	3 300 000		3 300 000
05 03 02 24	Specific quality premium for durum wheat	1.1	104 000 000		104 000 000
05 03 02 25	Protein crop premium	1.1	65 000 000		65 000 000
05 03 02 26	Area payments for nuts	1.1	93 700 000	– 7 150 000	86 550 000
05 03 02 27	Aid for energy crops	1.1	20 400 000		20 400 000
05 03 02 28	Aid for silkworms	1.1	500 000		500 000
05 03 02 29	Area aid for dried grapes	1.1	111 000 000		111 000 000
05 03 02 30	Compensatory aid for bananas	1.1	196 200 000	– 105 000 000	91 200 000
05 03 02 31	POSEI — Programs in animal sectors	1.1	34 000 000		34 000 000
05 03 02 32	POSEI — COP area payments	1.1	1 894 000		1 894 000
05 03 02 33	POSEI — Grain legumes aid	1.1	1 000		1 000
05 03 02 34	POSEI — Area aid for rice	1.1	3 000 000		3 000 000
05 03 02 35	POSEI — Other	1.1	53 000 000		53 000 000
05 03 02 36	Payments for specific types of farming and quality production	1.1	210 000 000		210 000 000
05 03 02 37	Dried fodder — Transitional regime	1.1	90 400 000		90 400 000
	Article 05 03 02 — Subtotal		18 105 895 000	– 212 150 000	17 893 745 000
05 03 03	***Additional amounts of aid***	1.1	347 000 000	– 15 000 000	332 000 000
	Article 05 03 03 — Subtotal		347 000 000	– 15 000 000	332 000 000
05 03 04	***Ancillary direct aids (reliquats, small producers, agrimonetary aids, etc.)***	1.1	p.m.		p.m.
	Article 05 03 04 — Subtotal		p.m.		p.m.
05 03 99	***Recoveries***	1.1	– 11 000 000	– 27 000 000	– 38 000 000
	Article 05 03 99 — Subtotal		– 11 000 000	– 27 000 000	– 38 000 000
	Chapter 05 03 — Total		**34 816 895 000**	**– 654 150 000**	**34 162 745 000**

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CHAPTER 05 03 — DIRECT AIDS *(cont'd)*

05 03 01 Decoupled direct aids

05 03 01 01 SPS (Single Payment Scheme)

Appropriations 2006	Amending budget No 6	New amount
14 635 000 000	– 400 000 000	14 235 000 000

Remarks

Former Item 05 02 12 01

This appropriation is intended to cover expenditure under the single payment scheme, in accordance with Title III of Council Regulation (EC) No 1782/2003.

Legal basis

Council Regulation (EC) No 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and amending Regulations (EEC) No 2019/93, (EC) No 1452/2001, (EC) No 1453/2001, (EC) No 1454/2001, (EC) No 1868/94, (EC) No 1251/1999, (EC) No 1254/1999, (EC) No 1673/2000, (EEC) No 2358/71 and (EC) No 2529/2001 (OJ L 270, 21.10.2003, p. 1), as last amended by Regulation (EC) No 2217/2004 (OJ L 375, 23.12.2004, p. 1).

Reference acts

Commission Regulation (EC) No 118/2005 of 26 January 2005 modifying Annex VIII to Council Regulation (EC) No 1782/2003 and establishing budgetary ceilings for partial or optional implementation of the Single Payment Scheme and annual financial envelopes for Single Area Payment Scheme provided for in that Regulation (OJ L 24, 27.1.2005, p. 15).

05 03 02 Other direct aids

Legal basis

Council Regulation No 136/66/EEC of 22 September 1966 on the establishment of a common organisation of the market in oils and fats (OJ 172, 30.9.1966, p. 3025), as last amended by Regulation (EC) No 865/2004 (OJ L 161, 30.4.2004, p. 97).

Council Regulation (EEC) No 1696/71 of 26 July 1971 on the common organisation of the market in hops (OJ L 175, 4.8.1971, p. 1), as last amended by Regulation (EC) No 2320/2003 (OJ L 345, 31.12.2003, p. 18).

Council Regulation (EEC) No 2358/71 of 26 October 1971 on the common organisation of the market in seeds (OJ L 246, 5.11.1971, p. 1), as last amended by Regulation (EC) No 1782/2003 (OJ L 270, 21.10.2003, p. 1).

Council Regulation (EEC) No 845/72 of 24 April 1972 laying down special measures to encourage silkworm rearing (OJ L 100, 27.4.1972, p. 1), as last amended by Regulation (EC) No 1668/2000 (OJ L 193, 29.7.2000, p. 6).

Council Regulation (EEC) No 154/75 of 21 January 1975 on the establishment of a register of olive cultivation in the Member States producing olive oil (OJ L 19, 24.1.1975, p. 1), as last amended by Regulation (EEC) No 3788/85 (OJ L 367, 31.12.1985, p. 1) and repealed by Regulation (EC) No 865/2004 (OJ L 161, 30.4.2004, p. 97).

Council Regulation (EEC) No 2076/92 of 30 June 1992 fixing the premiums for leaf tobacco by group of tobacco varieties and the processing quotas allocated by group of varieties and by Member State (OJ L 215, 30.7.1992, p. 77), as last amended by Regulation (EC) No 164/94 (OJ L 24, 29.1.1994, p. 4).

Council Regulation (EEC) No 404/93 of 13 February 1993 on the common organisation of the market in bananas (OJ L 47, 25.2.1993, p. 1), as last amended by the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the treaties on which the European Union is founded (OJ L 236, 23.9.2003, p. 33), and in particular Annex II thereto 'List referred to in Article 20 of the Act of Accession' 6A, as amended by Decision 2004/281/EC (OJ L 93, 30.3.2004, p. 1).

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CHAPTER 05 03 — DIRECT AIDS *(cont'd)*

05 03 02 *(cont'd)*

Council Regulation (EC) No 603/95 of 21 February 1995 on the common organisation of the market in dried fodder (OJ L 63, 21.3.1995, p. 1), as last amended by Regulation (EC) No 806/2003 (OJ L 122, 16.5.2003, p. 1) and repealed by Regulation (EC) No 1786/2003 (OJ L 270, 21.10.2003, p. 114).

Council Regulation (EC) No 3072/95 of 22 December 1995 on the common organisation of the market in rice (OJ L 329, 30.12.1995, p. 18), as last amended by the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the treaties on which the European Union is founded (OJ L 236, 23.9.2003, p. 33), and in particular Annex II thereto 'List referred to in Article 20 of the Act of Accession' 6A, as amended by Decision 2004/281/EC (OJ L 93, 30.3.2004, p. 1) and repealed by Regulation (EC) No 1785/2003 (OJ L 270, 21.10.2003, p. 96).

Council Regulation (EC) No 1577/96 of 30 July 1996 introducing a specific measure in respect of certain grain legumes (OJ L 206, 16.8.1996, p. 4), as last amended by the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the treaties on which the European Union is founded (OJ L 236, 23.9.2003, p. 33), and in particular Annex II thereto 'List referred to in Article 20 of the Act of Accession' 6A as amended by Decision 2004/281/EC (OJ L 93, 30.3.2004, p. 1) and repealed by Regulation (EC) No 1782/2003 (OJ L 270, 21.10.2003, p. 1).

Council Regulation (EC) No 2201/96 of 28 October 1996 on the common organisation of the markets in processed fruit and vegetable products (OJ L 297, 21.11.1996, p. 29), as last amended by the Act concerning the conditions of accession of the Czech Republic, the Republic of Estonia, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Republic of Hungary, the Republic of Malta, the Republic of Poland, the Republic of Slovenia and the Slovak Republic and the adjustments to the treaties on which the European Union is founded (OJ L 236, 23.9.2003, p. 33), and in particular Annex II thereto 'List referred to in Article 20 of the Act of Accession' 6A, as amended by Decision 2004/281/EC (OJ L 93, 30.3.2004, p. 1).

Council Regulation (EC) No 1251/1999 of 17 May 1999 establishing a support system for producers of certain arable crops (OJ L 160, 26.6.1999, p. 1), as last amended by Regulation (EC) No 1782/2003 (OJ L 270, 21.10.2003, p. 1).

Council Regulation (EC) No 1254/1999 of 17 May 1999 on the common organisation of the market in beef and veal (OJ L 160, 26.6.1999, p. 21), as last amended by Regulation (EC) No 1782/2003 (OJ L 270, 21.10.2003, p. 1).

Council Regulation (EC) No 1255/1999 of 17 May 1999 on the common organisation of the market in milk and milk products (OJ L 160, 26.6.1999, p. 48), as last amended by Regulation (EC) No 1787/2003 (OJ L 270, 21.10.2003, p. 121).

Council Regulation (EC) No 2529/2001 of 19 December 2001 on the common organisation of the market in sheepmeat and goatmeat (OJ L 341, 22.12.2001, p. 3), as last amended by Regulation (EC) No 1782/2003 (OJ L 270, 21.10.2003, p. 1).

Council Regulation (EC) No 546/2002 of 25 March 2002 fixing the premiums and guarantee thresholds for leaf tobacco by variety group and Member State for the 2002, 2003 and 2004 harvests and amending Regulation (EEC) No 2075/92 (OJ L 84, 28.3.2002, p. 4), as last amended by Regulation (EC) No 1782/2003 (OJ L 270, 21.10.2003, p. 1).

Council Regulation (EC) No 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and amending Regulations (EEC) No 2019/93, (EC) No 1452/2001, (EC) No 1453/2001, (EC) No 1454/2001, (EC) No 1868/94, (EC) No 1251/1999, (EC) No 1254/1999, (EC) No 1673/2000, (EEC) No 2358/71 and (EC) No 2529/2001 (OJ L 270, 21.10.2003, p. 1), as last amended by Regulation (EC) No 2217/2004 (OJ L 375, 23.12.2004, p. 1).

Council Regulation (EC) No 1786/2003 of 29 September 2003 on the common organisation of the market in dried fodder (OJ L 270, 21.10.2003, p. 114).

Council Regulation (EC) No 2323/2003 of 17 December 2003 setting aid rates in the seeds sector for the 2004/05 marketing year (OJ L 345, 31.12.2003, p. 21).

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CHAPTER 05 03 — DIRECT AIDS *(cont'd)*

05 03 02 *(cont'd)*

Proposal for a Council Regulation, submitted by the Commission on 28 October 2004, laying down specific measures for agriculture in the outermost regions of the Union (COM(2004) 687 final).

Reference acts

Commission Regulation (EC) No 118/2005 of 26 January 2005 modifying Annex VIII to Council Regulation (EC) No 1782/2003 and establishing budgetary ceilings for partial or optional implementation of the Single Payment Scheme and annual financial envelopes for Single Area Payment Scheme provided for in that Regulation (OJ L 24, 27.1.2005, p. 15).

05 03 02 21 Olive oil production aid

Appropriations 2006	Amending budget No 6	New amount
2 328 000 000	– 30 000 000	2 298 000 000

Remarks

Former Item 05 02 06 02 (in part)

This appropriation is intended to cover production aid, less the deductions made in accordance with Title II of Council Regulation No 136/66/EEC.

05 03 02 22 Tobacco premiums

Appropriations 2006	Amending budget No 6	New amount
920 000 000	– 70 000 000	850 000 000

Remarks

Former Item 05 02 10 01

This appropriation is intended to cover expenditure on premiums granted in accordance with Article 3 of Council Regulation (EEC) No 2076/92 and Council Regulation (EC) No 546/2002.

05 03 02 26 Area payments for nuts

Appropriations 2006	Amending budget No 6	New amount
93 700 000	– 7 150 000	86 550 000

Remarks

Former Item 05 02 08 12

This appropriation is intended to cover area aid to producers of nuts, in accordance with Chapter 4 of Title IV of Council Regulation (EC) No 1782/2003.

05 03 02 30 Compensatory aid for bananas

Appropriations 2006	Amending budget No 6	New amount
196 200 000	– 105 000 000	91 200 000

Remarks

Former Item 05 02 08 05

This appropriation is intended to cover aid to compensate for loss of income granted to Community producers who market their bananas in compliance with the common standards, as laid down in Article 12 of Council Regulation (EEC) No 404/93.

COMMISSION

CHAPTER 05 03 — DIRECT AIDS *(cont'd)*

05 03 03 Additional amounts of aid

Appropriations 2006	Amending budget No 6	New amount
347 000 000	– 15 000 000	332 000 000

Remarks

This appropriation is intended to cover the payments in accordance with Article 12 of Council Regulation (EC) No 1782/2003.

Legal basis

Council Regulation (EC) No 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and amending Regulations (EEC) No 2019/93, (EC) No 1452/2001, (EC) No 1453/2001, (EC) No 1454/2001, (EC) No 1868/94, (EC) No 1251/1999, (EC) No 1254/1999, (EC) No 1673/2000, (EEC) No 2358/71 and (EC) No 2529/2001 (OJ L 270, 21.10.2003, p. 1), as last amended by Regulation (EC) No 2217/2004 (OJ L 375, 23.12.2004, p. 1).

Reference acts

Commission Regulation (EC) No 118/2005 of 26 January 2005 modifying Annex VIII to Council Regulation (EC) No 1782/2003 and establishing budgetary ceilings for partial or optional implementation of the Single Payment Scheme and annual financial envelopes for Single Area Payment Scheme provided for in that Regulation (OJ L 24, 27.1.2005, p. 15).

05 03 99 Recoveries

Appropriations 2006	Amending budget No 6	New amount
– 11 000 000	– 27 000 000	– 38 000 000

Remarks

Former Items 05 02 99 (in part) and 05 03 99 (in part)

This appropriation is intended to cover amounts recovered in cases of irregularities or fraud, including the related interest, and in particular:

— amounts recovered in cases of irregularities or fraud under Council Regulation (EEC) No 595/91,

— penalties and interest received,

— securities forfeited and, in particular, those to be credited to the EAGGF under Council Regulation (EEC) No 352/78,

— amounts resulting from cross compliance as foreseen in Article 9 of Council Regulation (EC) No 1782/2003,

in cases where payments were originally entered against Chapter 05 03.

Legal basis

Council Regulation (EEC) No 352/78 of 20 February 1978 on the crediting of securities, deposits and guarantees furnished under the common agricultural policy and subsequently forfeited (OJ L 50, 22.2.1978, p. 1).

Council Regulation (EEC) No 595/91 of 4 March 1991 concerning irregularities and the recovery of sums wrongly paid in connection with the financing of the common agricultural policy and the organisation of an information system in this field, and repealing Regulation (EEC) No 283/72 (OJ L 67, 14.3.1991, p. 11).

Council Regulation (EC) No 1258/1999 of 17 May 1999 on the financing of the common agricultural policy (OJ L 160, 26.6.1999, p. 103), and in particular Article 8(2) thereof.

Council Regulation (EC) No 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and amending Regulations (EEC) No 2019/93, (EC) No 1452/2001, (EC) No 1453/2001, (EC) No 1454/2001, (EC) No 1868/94, (EC) No 1251/1999, (EC) No 1254/1999, (EC) No 1673/2000, (EEC) No 2358/71 and (EC) No 2529/2001 (OJ L 270, 21.10.2003, p. 1), as last amended by Regulation (EC) No 2217/2004 (OJ L 375, 23.12.2004, p. 1).

COMMISSION

CHAPTER 05 05 — SPECIAL ACCESSION PROGRAMME FOR AGRICULTURE AND RURAL DEVELOPMENT (SAPARD)

Title Chapter Article Item	Heading	FF	Appropriations 2006		Amending budget No 6		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
05 05	Special accession programme for agriculture and rural development (Sapard)							
05 05 01	***Sapard***							
05 05 01 01	The Sapard pre-accession instrument	7.1	299 820 000	310 020 000		– 109 000 000	299 820 000	201 020 000
05 05 01 02	The Sapard pre-accession instrument — Completion of the pre-accession assistance relating to eight applicant countries	7.1	—	300 000 000		– 287 000 000	—	13 000 000
	Article 05 05 01 — Subtotal		299 820 000	610 020 000		– 396 000 000	299 820 000	214 020 000
	Chapter 05 05 — Total		**299 820 000**	**610 020 000**		**– 396 000 000**	**299 820 000**	**214 020 000**

05 05 01 Sapard

Legal basis

Council Regulation (EC) No 1268/1999 of 21 June 1999 on Community support for pre-accession measures for agriculture and rural development in the applicant countries of central and eastern Europe in the pre-accession period (OJ L 161, 26.6.1999, p. 87), as last amended by Regulation (EC) No 696/2003 (OJ L 99, 17.4.2003, p. 24).

Council Regulation (EC) No 2257/2004 of 20 December 2004 amending Regulations (EEC) No 3906/89, (EC) No 1267/1999, (EC) No 1268/1999 and (EC) No 2666/2000, to take into account Croatia's candidate status (OJ L 389, 30.12.2004, p. 1).

05 05 01 01 The Sapard pre-accession instrument

Appropriations 2006		Amending budget No 6		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
299 820 000	310 020 000		– 109 000 000	299 820 000	201 020 000

Remarks

This appropriation is intended to cover support measures for agriculture and rural development in the applicant countries.

It is also intended to cover initiatives and measures to improve monitoring systems in the candidate countries.

This appropriation also covers actions to increase professional contacts between young farmers in candidate countries and current Member States for the purposes of training and the exchange of best practices.

Irrespective of the beneficiary, no administrative expenditure against this item is authorised.

05 05 01 02 The Sapard pre-accession instrument — Completion of the pre-accession assistance relating to eight applicant countries

Appropriations 2006		Amending budget No 6		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
—	300 000 000		– 287 000 000	—	13 000 000

Remarks

This appropriation is intended to cover the clearance of commitments up to 31 December 2003.

COMMISSION

CHAPTER 05 07 — AUDIT OF AGRICULTURAL EXPENDITURE

Title Chapter Article Item	Heading	FF	Appropriations 2006		Amending budget No 6		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
05 07	Audit of agricultural expenditure							
05 07 01	***Control of agricultural expenditure***							
05 07 01 01	Monitoring and preventive measures — Payments by the Member States	1.1	p.m.	p.m.			p.m.	p.m.
05 07 01 02	Monitoring and preventive measures — Direct payments by the European Community	1.1	9 400 000	9 400 000			9 400 000	9 400 000
05 07 01 05	Checks on application of the rules in agriculture	3	347 000	661 600			347 000	661 600
05 07 01 06	Accounting clearance of previous years' accounts and reduction/suspension of advances of shared management expenditure under heading 1a	1.1	– 70 000 000	– 70 000 000	48 000 000	48 000 000	– 22 000 000	– 22 000 000
05 07 01 07	Conformity clearance of previous years' accounts of shared management expenditure under heading 1a	1.1	– 330 000 000	– 330 000 000	100 000 000	100 000 000	– 230 000 000	– 230 000 000
05 07 01 08	Accounting clearance of previous years' accounts and reduction/suspension of advances with regards to rural development under heading 1b	1.2	p.m.	p.m.			p.m.	p.m.
05 07 01 09	Conformity clearance of previous years' accounts of rural development under heading 1b	1.2	p.m.	p.m.			p.m.	p.m.
	Article 05 07 01 — Subtotal		– 390 253 000	– 389 938 400	148 000 000	148 000 000	– 242 253 000	– 241 938 400
05 07 02	***Settlement of disputes***	1.1	p.m.	p.m.	6 150 000	6 150 000	6 150 000	6 150 000
	Article 05 07 02 — Subtotal		p.m.	p.m.	6 150 000	6 150 000	6 150 000	6 150 000
	Chapter 05 07 — Total		**– 390 253 000**	**– 389 938 400**	**154 150 000**	**154 150 000**	**– 236 103 000**	**– 235 788 400**

COMMISSION

CHAPTER 05 07 — AUDIT OF AGRICULTURAL EXPENDITURE *(cont'd)*

05 07 01 Control of agricultural expenditure

05 07 01 06 Accounting clearance of previous years' accounts and reduction/suspension of advances of shared management expenditure under heading 1a

Appropriations 2006	Amending budget No 6	New amount
– 70 000 000	48 000 000	– 22 000 000

Remarks

This item is intended to cover the application of the Financial Regulation under which the results of the decision in Article 7(3) and Article 8(2) of Council Regulation (EC) No 1258/1999 shall be charged as expenditure to the financial year during which the accounts are cleared. The principle of the clearance of accounts is provided for in Article 53(5) of the Financial Regulation.

Legal basis

Council Regulation (EC) No 1258/1999 of 17 May 1999 on the financing of the common agricultural policy (OJ L 160, 26.6.1999, p. 103).

Council Regulation (EC) No 2040/2000 of 26 September 2000 on budgetary discipline (OJ L 244, 29.9.2000, p. 27), and in particular Article 14 thereof, which lays down that, in the event of manifest non-compliance with the rules, the Commission may reduce or provisionally suspend the monthly advances to Member States, without prejudice to the decisions taken in connection with the clearance of accounts.

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1).

05 07 01 07 Conformity clearance of previous years' accounts of shared management expenditure under heading 1a

Appropriations 2006	Amending budget No 6	New amount
– 330 000 000	100 000 000	– 230 000 000

Remarks

This item is intended to cover the application of Article 154 of the Financial Regulation and the results of the decision of Article 7(4) of Council Regulation (EC) No 1258/1999. The principle of the clearance of accounts is provided for in Article 53(5) of the Financial Regulation.

Legal basis

Council Regulation (EC) No 1258/1999 of 17 May 1999 on the financing of the common agricultural policy (OJ L 160, 26.6.1999, p. 103).

Council Regulation (EC) No 2040/2000 of 26 September 2000 on budgetary discipline (OJ L 244, 29.9.2000, p. 27), and in particular Article 14 thereof, which lays down that, in the event of manifest non-compliance with the rules, the Commission may reduce or provisionally suspend the monthly advances to Member States, without prejudice to the decisions taken in connection with the clearance of accounts.

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1).

05 07 02 Settlement of disputes

Appropriations 2006	Amending budget No 6	New amount
p.m.	6 150 000	6 150 000

Remarks

This article is to accommodate, if necessary, an appropriation to cover expenditure (positive or negative) for which the Commission may be made responsible by a decision of a court of justice, including the cost of settling claims for damages and interest.

COMMISSION

TITLE 13

REGIONAL POLICY

Overall objectives

The objective of this policy is to strengthen economic and social cohesion by reducing disparities between levels of regional development in the European Union.

Title Chapter	Heading	Appropriations 2006		Amending budget No 6		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
13 01	Administrative expenditure of Regional policy policy area	94 902 813	94 902 813			94 902 813	94 902 813
13 03	European Regional Development Fund and other regional interventions	21 925 775 565	18 396 633 836		– 2 300 000 000	21 925 775 565	16 096 633 836
13 04	Cohesion Fund	6 027 132 110	3 500 550 000		– 500 000 000	6 027 132 110	3 000 550 000
13 05	Pre-accession interventions related to the structural policies	580 500 000	795 800 000		– 100 000 000	580 500 000	695 800 000
13 06	Solidarity Fund — Management	106 357 627	106 357 627			106 357 627	106 357 627
13 49	Expenditure on administrative management of programmes committed in accordance with the former Financial Regulation	—	p.m.			—	p.m.
	Title 13 — Total	**28 734 668 115**	**22 894 244 276**		**– 2 900 000 000**	**28 734 668 115**	**19 994 244 276**

COMMISSION

TITLE 13

REGIONAL POLICY

CHAPTER 13 03 — EUROPEAN REGIONAL DEVELOPMENT FUND AND OTHER REGIONAL INTERVENTIONS

Title Chapter Article Item	Heading	FF	Appropriations 2006		Amending budget No 6		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 03	European Regional Development Fund and other regional interventions							
13 03 01	***European Regional Development Fund (ERDF) – Objective 1***	2.1	17 517 005 689	14 446 709 721		– 2 300 000 000	17 517 005 689	12 146 709 721
	Article 13 03 01 — Subtotal		17 517 005 689	14 446 709 721		– 2 300 000 000	17 517 005 689	12 146 709 721
13 03 02	***Special programme for peace and reconciliation in Northern Ireland and the border counties of Ireland***	2.1	17 080 000	72 796 901			17 080 000	72 796 901
	Article 13 03 02 — Subtotal		17 080 000	72 796 901			17 080 000	72 796 901
13 03 03	***Completion of earlier programmes — Objective 1***	2.1	p.m.	27 150 888			p.m.	27 150 888
	Article 13 03 03 — Subtotal		p.m.	27 150 888			p.m.	27 150 888
13 03 04	***European Regional Development Fund (ERDF) — Objective 2***	2.1	3 039 945 977	2 802 509 908			3 039 945 977	2 802 509 908
	Article 13 03 04 — Subtotal		3 039 945 977	2 802 509 908			3 039 945 977	2 802 509 908
13 03 05	***Completion of earlier programmes — Objective 2***	2.1	p.m.	11 373 257			p.m.	11 373 257
	Article 13 03 05 — Subtotal		p.m.	11 373 257			p.m.	11 373 257
13 03 06	***Urban***	2.1	134 267 691	85 322 361			134 267 691	85 322 361
	Article 13 03 06 — Subtotal		134 267 691	85 322 361			134 267 691	85 322 361
13 03 07	***Completion of earlier programmes — Community initiatives***	2.1	p.m.	15 763 812			p.m.	15 763 812
	Article 13 03 07 — Subtotal		p.m.	15 763 812			p.m.	15 763 812
13 03 08	***European Regional Development Fund (ERDF) — Technical assistance and innovative measures***	2.1	45 113 067	99 750 000			45 113 067	99 750 000
	Article 13 03 08 — Subtotal		45 113 067	99 750 000			45 113 067	99 750 000
13 03 09	***Completion of earlier programmes — Technical assistance and innovation measures***	2.1	p.m.	479 982			p.m.	479 982
	Article 13 03 09 — Subtotal		p.m.	479 982			p.m.	479 982
13 03 10	***Completion of other regional measures***	3	—	—			—	—
	Article 13 03 10 — Subtotal		—	—			—	—

COMMISSION

CHAPTER 13 03 — EUROPEAN REGIONAL DEVELOPMENT FUND AND OTHER REGIONAL INTERVENTIONS *(cont'd)*

Title Chapter Article Item	Heading	FF	Appropriations 2006		Amending budget No 6		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 03 11	***Programme for the modernisation of the textile and clothing industry in Portugal***	3	—	—			—	—
	Article 13 03 11 — Subtotal		—	—			—	—
13 03 12	***Community contribution to the International Fund for Ireland***	3	15 000 000	15 000 000			15 000 000	15 000 000
	Article 13 03 12 — Subtotal		15 000 000	15 000 000			15 000 000	15 000 000
13 03 13	***Interreg III Community initiative***	2.1	1 156 863 141	819 527 006			1 156 863 141	819 527 006
	Article 13 03 13 — Subtotal		1 156 863 141	819 527 006			1 156 863 141	819 527 006
13 03 14	***Support for regions bordering candidate countries***	2.1	—	p.m.			—	p.m.
	Article 13 03 14 — Subtotal		—	p.m.			—	p.m.
13 03 15	***Financial assistance to create an SME organisation to improve networking skills***	2.1	500 000	250 000			500 000	250 000
	Article 13 03 15 — Subtotal		500 000	250 000			500 000	250 000
	Chapter 13 03 — Total		**21 925 775 565**	**18 396 633 836**		**– 2 300 000 000**	**21 925 775 565**	**16 096 633 836**

Remarks

Article 39 of Regulation (EC) No 1260/1999 provides for financial corrections for which any revenue is entered in Item 6 5 0 0 of the statement of revenue. This revenue may be used to provide additional appropriations in accordance with Article 18 of Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1) in specific cases where they are required to cover the risk of corrections adopted earlier being cancelled or reduced.

Regulation (EC) No 1260/1999 lays down the conditions for the repayment of payments on account which does not have the effect of reducing the contribution from the Structural Funds to the operation concerned. Any revenue arising from the repayment of payments on account entered in Item 6 1 5 7 of the statement of revenue will be used to provide additional appropriations in accordance with Articles 18 and 157 of Regulation (EC, Euratom) No 1605/2002.

The special programme for peace and reconciliation is continued, in accordance with the decisions of the Berlin European Council to provide EUR 500 million for the new period of validity of the programme. Additionality is to be fully observed. The Commission is to submit an annual report to the European Parliament on this measure.

Measures to combat fraud are funded from Article 24 02 01.

Legal basis

Treaty establishing the European Community, and in particular Articles 158, 159 and 161 thereof.

Conclusions of the Berlin European Council of 24 and 25 March 1999.

Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds (OJ L 161, 26.6.1999, p. 1), as last amended by Regulation (EC) No 173/2005 (OJ L 29, 2.2.2005, p. 3).

COMMISSION

CHAPTER 13 03 — EUROPEAN REGIONAL DEVELOPMENT FUND AND OTHER REGIONAL INTERVENTIONS *(cont'd)*

13 03 01 European Regional Development Fund (ERDF) — Objective 1

Appropriations 2006		Amending budget No 6		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
17 517 005 689	14 446 709 721		– 2 300 000 000	17 517 005 689	12 146 709 721

Remarks

This appropriation is intended to cover ERDF Objective 1 measures for commitments relating to the programming period 2000 to 2006.

Legal basis

Regulation (EC) No 1261/1999 of the European Parliament and of the Council of 21 June 1999 on the European Regional Development Fund (OJ L 161, 26.6.1999, p. 43).

13 03 08 European Regional Development Fund (ERDF) — Technical assistance and innovative measures

Appropriations 2006		Amending budget No 6		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
45 113 067	99 750 000			45 113 067	99 750 000

Remarks

This appropriation is intended to cover the ERDF-funded innovative measures and technical assistance as provided for in Articles 22 and 23 of Regulation (EC) No 1260/1999. The innovative measures include studies, pilot projects and exchanges of experience. They are intended in particular to bring about a qualitative improvement in Structural Fund measures. Technical assistance covers preparatory, monitoring, evaluation, supervision and management measures required for implementation the ERDF. The appropriation may, in particular, be used to meet:

— support expenditure (representation expenses, training, meetings, missions),

— information and publishing expenditure,

— expenditure on information technology and telecommunications,

— contracts for the provision of services and studies,

— grants.

This appropriation is also intended to fund measures taken by partners in preparation for the next programming period, including in application of article 36º of Council Regulation (EC) No 1083/2006 of 11 July 2006.

Legal basis

Council Regulation (EC) No 1260/1999 of 21 June 1999 laying down general provisions on the Structural Funds (OJ L 161, 26.6.1999, p. 1), as last amended by Regulation (EC) No 173/2005 (OJ L 29, 2.2.2005, p. 3).

Regulation (EC) No 1261/1999 of the European Parliament and of the Council of 21 June 1999 on the European Regional Development Fund (OJ L 161, 26.6.1999, p. 43).

Regulation (EC) No 1080/2006 of the European Parliament and of the Council of 5 July 2006 for the European Regional Development Fund, repealing Regulation (EC) No 1783/1999 (OJ L 210, 31.7.2006, p. 1).

Council Regulation (EC) No 1083/2006 of 11 July 2006 laying down general provisions for the European Regional Development Fund, the European Social Fund and the Cohesion Fund, repealing Regulation (EC) No 1260/1999 (OJ L 210, 31.7.2006, p. 25).

COMMISSION

CHAPTER 13 04 — COHESION FUND

Title Chapter Article Item	Heading	FF	Appropriations 2006		Amending budget No 6		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 04	Cohesion Fund							
13 04 01	***Cohesion Fund***	2.2	6 027 132 110	3 500 550 000		– 500 000 000	6 027 132 110	3 000 550 000
	Article 13 04 01 — Subtotal		6 027 132 110	3 500 550 000		– 500 000 000	6 027 132 110	3 000 550 000
	Chapter 13 04 — Total		**6 027 132 110**	**3 500 550 000**		**– 500 000 000**	**6 027 132 110**	**3 000 550 000**

Remarks

Council Regulation (EC) No 1265/1999 of 21 June 1999 amending Annex II to Regulation (EC) No 1164/94 establishing a Cohesion Fund (OJ L 161, 26.6.1999, p. 62) determines the conditions under which advances which do not have the effect of reducing the contribution of the Fund to the operation concerned are to be repaid. Any revenue resulting from such repayments of advances, entered in Item 6 1 5 7 of the statement of revenue, will give rise to the opening of additional appropriations in accordance with Articles 18 and 157 of Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1).

13 04 01 ***Cohesion Fund***

Appropriations 2006		Amending budget No 6		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
6 027 132 110	3 500 550 000		– 500 000 000	6 027 132 110	3 000 550 000

Remarks

This appropriation is intended to cover the cost of financing the Cohesion Fund, both before 2000 and in the new period.

Anti-fraud operations will be financed under Article 24 02 01.

This appropriation is also intended to fund measures taken by partners for the next programming period.

Legal basis

Council Regulation (EC) No 566/94 of 10 March 1994 extending Regulation (EEC) No 792/93 establishing a cohesion financial instrument (OJ L 72, 16.3.1994, p. 1).

Council Regulation (EC) No 1164/94 of 16 May 1994 establishing a Cohesion Fund (OJ L 130, 25.5.1994, p. 1), as last amended by the 2003 Act of Accession (OJ L 236, 23.9.2003, p. 33).

Reference acts

Treaty establishing the European Community, and in particular Articles 158 and 161 thereof.

COMMISSION

CHAPTER 13 05 — PRE-ACCESSION INTERVENTIONS RELATED TO THE STRUCTURAL POLICIES

Title Chapter Article Item	Heading	FF	Appropriations 2006		Amending budget No 6		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
13 05	Pre-accession interventions related to the structural policies							
13 05 01	***Instrument for structural policies for pre-accession***							
13 05 01 01	Instrument for structural policies for pre-accession	7.2	580 500 000	220 800 000			580 500 000	220 800 000
13 05 01 02	Instrument for structural policies for pre-accession — Closure of pre-accession assistance, relating to eight applicant countries	7.2	p.m.	575 000 000		– 100 000 000	p.m.	475 000 000
	Article 13 05 01 — Subtotal		580 500 000	795 800 000		– 100 000 000	580 500 000	695 800 000
	Chapter 13 05 — Total		**580 500 000**	**795 800 000**		**– 100 000 000**	**580 500 000**	**695 800 000**

13 05 01 Instrument for structural policies for pre-accession

Remarks

Aid provided by the Instrument for structural policies for pre-accession (ISPA) is intended to help the candidate countries of central and eastern Europe in their accession to the European Union. The ISPA is used to help the beneficiary countries to comply with the *acquis communautaire* in the environment and transport fields.

13 05 01 02 Instrument for structural policies for pre-accession — Closure of pre-accession assistance, relating to eight applicant countries

Appropriations 2006		Amending budget No 6		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
p.m.	575 000 000		– 100 000 000	p.m.	475 000 000

Remarks

This appropriation is intended to cover assistance under the ISPA and the technical assistance provided outside the Commission which is required for implementation in the candidate countries which became Member States on 1 May 2004.

Legal basis

Council Regulation (EC) No 1266/1999 of 21 June 1999 on coordinating aid to the applicant countries in the framework of the pre-accession strategy and amending Regulation (EEC) No 3906/89 (OJ L 161, 26.6.1999, p. 68).

Council Regulation (EC) No 1267/1999 of 21 June 1999 establishing an Instrument for Structural Policies for Pre-accession (OJ L 161, 26.6.1999, p. 73), as amended by Regulation (EC) No 2112/2005 (OJ L 344, 27.12.2005, p. 23).

COMMISSION

TITLE 22

ENLARGEMENT

Overall objectives

This policy area governs the actions, measures and initiatives necessary to ensure that candidate and potential countries stay on course to achieve the targets set with and for them by the European Council.

This will involve:

— bringing to a successful conclusion Bulgaria's and Romania's accession processes, monitoring their compliance with commitments taken upon closure of negotiations with a view to meeting the accession date of 2007,

— managing the increased financial support granted to Bulgaria and Romania under the Phare programme aimed at helping them meet the structural, institutional, administrative and judicial requirements of EU membership,

— implementing the three-pillar strategy adopted by the Council concerning the next stages of Turkey's accession process, including successfully conducting accession negotiations,

— implementing the increase in pre-accession financial assistance for Turkey agreed by the Copenhagen European Council of December 2002,

— successfully conducting accession negotiations with Croatia with the ultimate goal of membership,

— following up on the Council decision on the former Yugoslav Republic of Macedonia's application for membership,

— anchoring the other Western Balkan countries on the European track, notably supporting their reforms and preparations or future membership and furthering the stabilisation and association process.

— supporting the reunification process of Cyprus, implementing and monitoring trade and financial support to that aim.

As far as the 10 new Member States are concerned, the Commission will still be phasing out major enlargement-related tasks and initiatives, and in particular managing the transition facility for institution-building in the new Member States.

Title Chapter	Heading	Appropriations 2006		Amending budget No 6		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
22 01	Administrative expenditure of Enlargement policy area	89 970 825	89 970 825			89 970 825	89 970 825
22 02	Pre-accession assistance instruments	1 549 130 000	1 408 080 000			1 549 130 000	1 408 080 000
22 03	Transition facility for institution-building measures after accession	67 250 000	95 150 000			67 250 000	95 150 000
22 04	Information and communication strategy	7 000 000	13 500 000			7 000 000	13 500 000
22 05	Relations with the western Balkans	472 500 000	495 000 000			472 500 000	495 000 000
22 49	Expenditure on administrative management of programmes committed in accordance with the former Financial Regulation	—	2 600 000			—	2 600 000
	Title 22 — Total	**2 185 850 825**	**2 104 300 825**			**2 185 850 825**	**2 104 300 825**

COMMISSION

TITLE 22

ENLARGEMENT

CHAPTER 22 02 — PRE-ACCESSION ASSISTANCE INSTRUMENTS

Title Chapter Article Item	Heading	FF	Appropriations 2006		Amending budget No 6		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
22 02	Pre-accession assistance instruments							
22 02 01	***Pre-accession assistance for countries of central and eastern Europe***							
22 02 01 01	Pre-accession assistance for Romania	7.3	447 426 000	372 840 000			447 426 000	372 840 000
22 02 01 02	Pre-accession assistance for Bulgaria	7.3	247 362 000	198 400 000			247 362 000	198 400 000
22 02 01 03	Pre-accession assistance for Croatia	7.3	60 162 000	50 160 000			60 162 000	50 160 000
	Article 22 02 01 — Subtotal		754 950 000	621 400 000			754 950 000	621 400 000
22 02 02	***Cross-border cooperation for central and eastern Europe***	7.3	100 000 000	78 000 000			100 000 000	78 000 000
	Article 22 02 02 — Subtotal		100 000 000	78 000 000			100 000 000	78 000 000
22 02 03	***Completion of the Phare pre-accession assistance***	7.3	p.m.	435 000 000			p.m.	435 000 000
	Article 22 02 03 — Subtotal		p.m.	435 000 000			p.m.	435 000 000
22 02 04	Pre-accession assistance for Turkey							
22 02 04 01	Pre-accession assistance for Turkey	7.4	470 500 000	125 400 000			470 500 000	125 400 000
22 02 04 02	Completion of the former cooperation with Turkey	7.4	p.m.	82 000 000			p.m.	82 000 000
	Article 22 02 04 — Subtotal		470 500 000	207 400 000			470 500 000	207 400 000
22 02 05	***Pre-accession assistance for Malta and Cyprus***	4	p.m.	7 500 000			p.m.	7 500 000
	Article 22 02 05 — Subtotal		p.m.	7 500 000			p.m.	7 500 000
22 02 06	***Technical Assistance Information Exchange Office (TAIEX) actions in the framework of the pre-accession instruments***	7.3	12 280 000	18 780 000			12 280 000	18 780 000
	Article 22 02 06 — Subtotal		12 280 000	18 780 000			12 280 000	18 780 000
22 02 07	***Impact of enlargement in EU border regions — Preparatory actions***	3	p.m.	4 000 000			p.m.	4 000 000
	Article 22 02 07 — Subtotal		p.m.	4 000 000			p.m.	4 000 000

COMMISSION

CHAPTER 22 02 — PRE-ACCESSION ASSISTANCE INSTRUMENTS *(cont'd)*

Title Chapter Article Item	Heading	FF	Appropriations 2006		Amending budget No 6		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
22 02 08	***Subsidy for organising traineeships for young diplomats from the applicant countries***	5	p.m.	p.m.			p.m.	p.m.
	Article 22 02 08 — Subtotal		p.m.	p.m.			p.m.	p.m.
22 02 09	***Preparatory action on demining activities in Cyprus***	3	1 000 000	1 000 000			1 000 000	1 000 000
	Article 22 02 09 — Subtotal		1 000 000	1 000 000			1 000 000	1 000 000
22 02 10	***Pre-accession multi-country horizontal programmes***	7.3	90 400 000	35 000 000			90 400 000	35 000 000
	Article 22 02 10 — Subtotal		90 400 000	35 000 000			90 400 000	35 000 000
22 02 11	***Financial support for encouraging the economic development of the Turkish Cypriot Community***	7.7	120 000 000 (1)	p.m. (2)			120 000 000 (1)	p.m. (3)
	Article 22 02 11 — Subtotal		120 000 000	p.m.			120 000 000	p.m.
	Chapter 22 02 — Total		**1 549 130 000**	**1 408 080 000**			**1 549 130 000**	**1 408 080 000**

22 02 11 Financial support for encouraging the economic development of the Turkish Cypriot Community

Appropriations 2006		Amending budget No 6		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
120 000 000 (1)	p.m. (2)			120 000 000 (1)	p.m. (3)

(1) An appropriation of EUR 135 650 000 is entered in Item 31 02 41 01.
(2) An appropriation of EUR 52 350 000 is entered in Item 31 02 41 01.
(3) An appropriation of EUR 2 350 000 is entered in Item 31 02 41 01.

Remarks

This appropriation is intended to cover financial support for encouraging the economic development of the Turkish Cypriot Community. The assistance will focus particularly on the economic integration of the island and on improving contacts between the two communities and with the European Union in order to facilitate the reunification of Cyprus. The assistance may be used to support:

— the promotion of social and economic development, in particular concerning rural development, human resources development and regional development,

— the development and restructuring of infrastructure, in particular in the areas of energy and transport, the environment, telecommunications and water supply,

— reconciliation, confidence building measures, and support to civil society,

(1) An appropriation of EUR 135 650 000 is entered in Item 31 02 41 01.
(2) An appropriation of EUR 52 350 000 is entered in Item 31 02 41 01.
(3) An appropriation of EUR 2 350 000 is entered in Item 31 02 41 01.

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CHAPTER 22 02 — PRE-ACCESSION ASSISTANCE INSTRUMENTS *(cont'd)*

22 02 11 *(cont'd)*

— bringing the Turkish Cypriot community closer to the Union, through, *inter alia*, information on the European Union's political and legal order, promotion of youth exchanges and scholarships,

— progressive alignment with, and preparation for, implementation of the *acquis communautaire*.

Part of this appropriation is also intended to cover the support administrative expenditure necessary to the implementation of the programme such as:

— expenditure on technical and administrative assistance which the Commission may delegate to an implementing agency governed by Community law,

— expenditure on technical and administrative assistance not involving public authority tasks outsourced by the Commission under ad hoc service contracts for the mutual benefit of the beneficiaries and the Commission,

— expenditure on studies, meetings of experts, information and publications directly linked to the achievement of the objective of the programme,

— expenditure on temporary support staff (contract staff, auxiliaries, detached national experts, staff from employment agencies) at headquarters limited to EUR 3 000 000 on an annual basis corresponding to an estimated 28 man/years. This estimate is based on a provisional annual unit cost per man/year, of which 75 % is accounted for by remuneration for the staff concerned and 25 % by the additional cost of training, meetings, missions, IT, telecommunications and eventual rent of premises on the ground.

Legal basis

Council Regulation (EC) No 389/2006 of 27 February 2006 establishing an instrument of financial support for encouraging the economic development of the Turkish Cypriot community and amending Council Regulation (EC) No 2667/2000 on the European Agency for Reconstruction (OJ L 65, 7.3.2006, p. 5).

COMMISSION

TITLE 31

RESERVES

Overall objectives

Title Chapter	Heading	Appropriations 2006		Amending budget No 6		New amount	
		Commitments	Payments	Commitments	Payments	Commitments	Payments
31 01	Reserves for administrative expenditure	59 367 534	59 367 534			59 367 534	59 367 534
31 02	Reserves for financial interventions	594 023 100	469 206 600		– 50 000 000	594 023 100	419 206 600
	Title 31 — Total	**653 390 634**	**528 574 134**		**– 50 000 000**	**653 390 634**	**478 574 134**

COMMISSION

TITLE 31

RESERVES

CHAPTER 31 02 — RESERVES FOR FINANCIAL INTERVENTIONS

Title Chapter Article Item	Heading	FF	Appropriations 2006		Amending budget No 6		New amount	
			Commitments	Payments	Commitments	Payments	Commitments	Payments
31 02	Reserves for financial interventions							
31 02 40	***Non-differentiated appropriations***							
31 02 40 01	Non-differentiated appropriations (non-compulsory expenditure)		p.m.	p.m.			p.m.	p.m.
31 02 40 02	Non-differentiated appropriations (compulsory expenditure)		p.m.	p.m.			p.m.	p.m.
	Article 31 02 40 — Subtotal		p.m.	p.m.			p.m.	p.m.
31 02 41	***Differentiated appropriations***							
31 02 41 01	Differentiated appropriations (non-compulsory expenditure)		234 992 100	100 613 600		– 50 000 000	234 992 100	50 613 600
31 02 41 02	Differentiated appropriations (compulsory expenditure)		130 031 000	139 593 000			130 031 000	139 593 000
	Article 31 02 41 — Subtotal		365 023 100	240 206 600		– 50 000 000	365 023 100	190 206 600
31 02 42	***Emergency aid reserve***	6.3	229 000 000	229 000 000			229 000 000	229 000 000
	Article 31 02 42 — Subtotal		229 000 000	229 000 000			229 000 000	229 000 000
	Chapter 31 02 — Total		**594 023 100**	**469 206 600**		**– 50 000 000**	**594 023 100**	**419 206 600**

31 02 41 Differentiated appropriations

31 02 41 01 Differentiated appropriations (non-compulsory expenditure)

Appropriations 2006		Amending budget No 6		New amount	
Commitments	Payments	Commitments	Payments	Commitments	Payments
234 992 100	100 613 600		– 50 000 000	234 992 100	50 613 600

Remarks

The appropriations in the title 'Reserves' are intended for two circumstances only: (a) where no basic act exists for the action concerned when the budget is established; and (b) where there are serious grounds for doubting the adequacy of the appropriations or the possibility of implementing, under conditions consonant with sound financial management, the appropriations entered in the headings concerned. The appropriations entered in this item may be used only after transfer in accordance with the procedure laid down in Article 24 of the Financial Regulation.

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CHAPTER 31 02 — RESERVES FOR FINANCIAL INTERVENTIONS *(cont'd)*

31 02 41 *(cont'd)*

31 02 41 01 *(cont'd)*

The breakdown is as follows (commitments, payments):

1.	Article	04 04 12	European Year on Equal Opportunities for All in 2007	2 000 000	1 000 000
2.	Article	04 05 01	European Women's Lobby	750 000	750 000
3.	Article	04 05 03	Women's organisations	350 000	350 000
4.	Item	06 02 04 02	Passenger rights	1 550 000	450 000
5.	Item	06 02 08 01	European Railway Agency for Safety and Interoperability — Subsidy under Titles 1 and 2	57 000	57 000
6.	Item	06 02 09 01	Galileo Supervisory Authority — Subsidy under Titles 1 and 2	268 600	268 600
7.	Article	11 07 02	Financial contribution to the Member States for expenses in the field of control	32 000 000	9 000 000
8.	Item	11 07 04 01	Community Fisheries Control Agency (CFCA) — Subsidy under Titles 1 and 2	560 000	560 000
9.	Article	14 04 02	Customs 2007 programme	1 728 500	1 500 000
10.	Article	15 02 03	Cooperation with non-member countries on education and vocational training	3 000 000	1 300 000
11.	Article	16 02 02	Citizens' information via the media	1 000 000	1 000 000
12.	Article	16 03 01	Public opinion analysis and proximity actions	1 000 000	500 000
13.	Article	16 03 04	Prince — Debate on the future of the European Union	1 000 000	500 000
14.	Article	16 05 01	Information outlets	1 000 000	500 000
15.	Article	18 03 04	Emergency measures in the event of mass influxes of refugees	9 018 000	7 848 000
16.	Article	18 03 05	European Migration Monitoring Centre	3 000 000	1 000 000
17.	Item	18 05 05 01	European Police College — Subsidy under Titles 1 and 2	260 000	260 000
18.	Article	18 05 07	Crisis management capacity	1 000 000	500 000
19.	Article	21 03 19	Adjustment support for sugar protocol countries	38 800 000	20 000 000
20.	Article	22 02 11	Financial support for encouraging the economic development of the Turkish Cypriot Community	135 650 000	2 350 000
21.	Article	24 02 02	Pericles	1 000 000	920 000
			Total	234 992 100	50 613 600

Legal basis

Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (OJ L 248, 16.9.2002, p. 1).