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**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND
THE COUNCIL**

**9th FINANCIAL REPORT FROM THE COMMISSION TO THE EUROPEAN
PARLIAMENT AND THE COUNCIL on the
EUROPEAN AGRICULTURAL GUARANTEE FUND
2015 FINANCIAL YEAR**

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1. BUDGET PROCEDURE¹

1.1. Financial Framework 2014-2020.

CAP expenditure is funded within the financial framework for 2014-2020 as provided for in Council Regulation (EU) No 1311/2013. Specifically, CAP expenditure is part of the ceiling fixed for Heading 2 - Sustainable growth: natural resources. Within that overall ceiling, a specific sub-ceiling has been fixed for market related expenditure and direct payments.

The expenditure ceiling for market measures and direct payments had to be adjusted following the transfer of certain amounts of direct payments to rural development (financed by the European Agricultural Fund for Rural Development - EAFRD) for the years 2015-2020 (flexibility between CAP pillars and reduction of direct payments), of the transfer of the aids for cotton in Greece, the unspent amounts by Germany and Sweden and the voluntary adjustment of the United Kingdom as well as the transfer from rural development (EAFRD) for the years 2015-2020 to direct payments (flexibility). Therefore, on the basis of Commission Implementing Regulation (EU) No 367/2014² which sets the net balance available for expenditure of the European Agricultural Guarantee Fund (EAGF), the CAP amounts included in heading 2 of the financial framework (2014-2020) are:

(in EUR million current prices)

Heading 2*	2014	2015	2016	2017	2018	2019	2020
Total	49 857	64 692	64 262	60 191	60 267	60 344	60 421
of which:							
- Market related expenditure and direct payments, a), b), c), d)	43 778.1	44 189.8	43 950.2	44 145.7	44 162.4	44 240.5	44 263.2
- Rural development a), b), c), d), e)	5 298.9	18 183.7	18 683.7	14 371.2	14 381.0	14 330.4	14 333.3

*) Sustainable growth: natural resources

a) After transfer of EUR 622 million between EAGF and EAFRD for the financial year 2015 on the basis of Articles 136a(1) of Regulation (EC) No 73/2009 and article 14(1) of Regulation (EU) No 1307/2013,

b) After transfer of EUR 51.6 million between EAGF and EAFRD for the financial year 2015 for unspent amounts transferred each year for financial years 2014 and 2015 (SE and DE) on the basis of Articles 136 and 136b of Regulation (EC) No 73/2009,

c) After transfer of EUR 4 million between EAGF and EAFRD for the financial years 2014-2020 from the cotton sector (EL) on the basis of Article 66(1) of Regulation (EU) No 1307/2013,

d) After transfer of EUR 499.4 million between EAFRD and EAGF for the financial year 2015 on the basis of Articles 136a(2) of Regulation (EC) No 73/2009 and article 14(2) of Regulation (EU) No 1307/2013.

e) The EAFRD amounts reflect the re-programming carried out in 2015.

1.2. Initial Draft Budget 2015 and Amending Letter 1/2015

The initial 2015 Draft Budget was adopted by the Commission and proposed to the Budgetary Authority on 24 June 2014. The commitment appropriations proposed for the European Agricultural Guarantee Fund (EAGF) under heading 2 of the Multiannual Financial Framework 2014-2020 totalled EUR 43 903.8 million.

¹ This procedure is presented in annex 1.

² OJ L 108 of 11.4.2014, p. 13.

The Council adopted its position on the initial 2015 Draft Budget on 02 September 2014, reducing the commitment appropriations for EAGF by EUR 48.5 million. The European Parliament adopted its position on 22 October 2014, increasing the commitment appropriations for EAGF by EUR 41 million.

On 15 October 2014 the Commission adopted Amending Letter (AL) No 1 to the 2015 Draft Budget, lowering the requested commitment appropriations for EAGF by EUR 448 million compared to the initial Draft Budget.

1.3. Adoption of the 2015 budget

The Commission submitted a new Draft Budget 2015 on 27 November 2014 requesting commitment appropriations for EAGF at EUR 43 455.8 million. Following the presentation of this new Draft Budget for 2015, an intensive trilogue between the 3 parties (Commission, Council and European Parliament) took place on 8 December 2014. The Council agreed to the compromise package on 12 December 2014. Finally, the 2015 budget was adopted by the European Parliament on 17 December 2014. The budget's total commitment appropriations for EAGF amounted to EUR 43 455.8 million and its payment appropriations amounted to EUR 43 447.6 million.

The difference between commitment and payment appropriations is due to the fact, that for certain measures, which are directly implemented by the Commission, differentiated appropriations are used. These measures relate mainly to the promotion of agricultural products, to policy strategy and coordination measures for agriculture.

Specifically, of the voted EAGF commitment appropriations for policy area 05 amounting to EUR 43 455.8 million, EUR 2 400.7 million were foreseen for market measures under chapter 05 02, EUR 40 908.6 million were foreseen for direct aids under chapter 05 03, EUR 87.3 million were foreseen for audit of agricultural expenditure under chapter 05 07 and EUR 50.9 million for policy strategy and coordination under chapter 05 08.

For details, please see annex 1.

Subsequently, in the course of the financial year 2015, the EAGF's appropriations for articles 05 08 06 (enhancing public awareness of the common agricultural policy) and 05 08 09 (EAGF – operational technical assistance) were reduced by EUR 0.1 million and EUR 0.8 million respectively through Amending Budget 7.

1.4. Revenue assigned to the EAGF³

In accordance with Article 43 of Regulation (EC) No 1306/2013 on the financing of the Common Agricultural Policy⁴, revenue originating from financial corrections under conformity clearance decisions, from irregularities and from the milk levy are designated as revenue assigned to the financing of EAGF expenditure. According to these rules, assigned revenue can be used to cover the financing of any EAGF expenditure. If a part of this revenue is not used, then this part will be automatically carried forward to the following budget year.

³ These amounts are not entered in the revenue lines of the budget (article 670 for the revenue assigned to the EAGF), which mention "p.m." ("pour mémoire"), but the forecast amount is mentioned in the budgetary remarks for this article.

⁴ OJ L 347 of 20.12.2013, p. 549.

At the time of establishment of the 2015 budget, an estimate of the revenue was made both for the amount expected to be collected in the course of the 2015 budget year as well as of the amount which was expected to be carried over from the budget year 2014 into 2015. This estimate amounted to EUR 1 768.6 million and it was taken into consideration when the Budgetary Authority adopted the 2015 budget. Specifically:

- Revenue from the conformity clearance corrections and from irregularities was estimated at EUR 868.6 million and EUR 165 million respectively while the receipts from the milk levy were estimated at EUR 405 million. Thus, the total amount of assigned revenue expected to be collected in the course of the 2015 budget year was estimated at EUR 1 438.6 million.
- The amount of assigned revenue expected to be carried over from the budget year 2014 into 2015 was estimated at EUR 330 million.

In the 2015 budget, this initially estimated revenue of EUR 1 768.6 million was assigned to six schemes, i.e.:

- EUR 362.4 million for the operational funds for producer organisations in the fruits and vegetables sector including the exceptional support measures for members of these organisations,
- EUR 106.9 million for the exceptional support measures for non-members of producer organisations under other measures for the fruits and vegetables sector,
- EUR 0.9 million for storage measures for skimmed milk powder in the milk and milk products sector,
- EUR 2.9 million for storage measures for butter and cream in the milk and milk products sector,
- EUR 50.5 million for the exceptional support measures for milk producers and for the private storage for cheese under other measures for the milk and milk products sector,
- EUR 1 245 million for the single payment scheme (direct aids).

For the aforementioned schemes, the sum of the voted appropriations by the Budgetary Authority and the assigned revenue mentioned above corresponds to a total estimate of available appropriations of:

- EUR 903.9 million for the operational funds for producer organisations in the fruits and vegetables sector including the exceptional support measures for members of these organisations,
- EUR 107.6 million for the exceptional support measures for non- members of producer organisations under other measures for the fruits and vegetables sector,
- EUR 50.6 million for the exceptional support measures for milk producers and for the private storage for cheese under other measures for the milk and milk products sector,

- EUR 29 587 million for the single payment scheme (direct aids).

It should be noted that the Budgetary Authority did not vote any appropriations for the storage measures for skimmed milk powder and for butter and cream in the milk and milk products sector.

1.5. Part of the EAGF budget in total EU budget

The final EAGF budget's (commitment appropriations) part of the total EU budget for each year of the period 2009-2015 appears in annex 2.

2. CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

2.1. Management of appropriations

2.1.1. Appropriations available for the 2015 financial year

In EUR

Expenditure section of budget (1)	Commitment appropriations	Payment appropriations	Revenue section of budget (AR) (2)	Forecasts
1. Initial appropriations for EAGF of which	43 455 780 762	43 447 624 585	1. Clearance decisions	868 600 000
1a. Appropriations under shared management	43 388 597 789	43 388 597 789	2. Irregularities	165 000 000
1b. Appropriations under direct management	67 182 973	59 026 796	3. Super levy from milk producers	405 000 000
2. Amending Budget	-900 000	-900 000	Total forecast of AR	1 438 600 000
3. Transfer to / out of EAGF in the year		-107 268		
4. Final appropriations for EAGF of which	43 454 880 762	43 446 617 317		
4a. Appropriations under shared management	43 388 791 789	43 388 791 789		
4b. Appropriations under direct management	66 088 973	57 825 528		

(1) Appropriations entered in the 2015 budget after deducting the expected assigned revenue to be collected in 2015 and the one carried over from 2014 to 2015 in accordance with Article 14 of Regulation (EU, EURATOM) No 966/2012.

(2) AR: Assigned revenue to be collected. There are no amounts of revenue entered on the revenue line (p.m.)⁵, but the forecast amount is indicated in the budget remarks.

2.1.2. Expenditure section of the EU budget in relation to EAGF

The initial commitment appropriations for 2015 totalled EUR 43 455 780 762. This was a net amount after deducting the expected assigned revenue to be collected in 2015 and the one carried over from 2014 to 2015. The initial payment appropriations amounted to EUR 43 447 624 585.

In financial year 2015, there were an Amending Budget and a transfer of payment appropriations out of EAGF. The commitment and payment appropriations finally available to the EAGF, after the Amending Budget and the transfer, for the 2015 financial year amounted to EUR 43 454 880 762 and EUR 43 446 617 317 respectively.

Part of the appropriations coming from assigned revenue received in 2014 was not used in that financial year and it was automatically carried forward to 2015. The amount of these appropriations totalled EUR 341 269 448. Also an amount of EUR 868 195 629 appropriations was made available for the reimbursement of direct aids in relation to financial discipline following Commission Decision C(2015)827

⁵ p.m.: "pour mémoire".

relating to the non-automatic carryover of appropriations from the 2014 budget to the 2015 budget.

2.1.3. Assigned revenue section of the EU budget in relation to EAGF

For more details, please see point 1.4.

2.1.4. Budget execution of appropriations available for the 2015 financial year

In EUR

	Execution of commitment appropriations	Execution of payment appropriations
Shared management (1)	44 883 460 321.82	44 883 460 321.82
Expenditure under direct management	64 654 779.75	56 154 302.09
Total	44 948 115 101.57	44 939 614 623.91

(1) Committed amounts. Commitments and payments less assigned revenue of EUR 1 631 635 502.23 (see point 5 and annex 8) received for shared management: EUR 43 251 824 819.59.

For the financial year 2015, the actual amount of commitment appropriations used amounted to EUR 44 948 115 101.57 while that for payment appropriations amounted to EUR 44 939 614 623.91.

2.1.5. Assigned revenue received under shared management

In EUR

Assigned revenue	
Forecasted revenue	1 438 600 000.00
Revenue received	1 631 635 502.23
Difference	193 035 502.23

For details, please see points 1.4 and 5.1.

2.1.6. Budget execution

In EUR

Expenditure under shared management (1)				
	Final appropriations (C1)	Non automatic carry over of 2014 C1 appropriations (C2)	Assigned revenue appropriations (C4)	Carry over of assigned revenue appropriations (C5) from 2014
Appropriations	43 388 791 789.00	868 195 629.00	1 631 635 502.23	341 269 447.90
Execution	42 952 988 817.08	853 965 493.25	735 236 563.59	341 269 447.90
Appropriations cancelled	25 999 400.92	14 230 135.75	-	0.00
Carry over to 2016	409 803 571.00	0.00	896 398 938.64	-

(1) Commitment appropriations = Payment appropriations

Appropriations available for the financing of the measures under shared management with Member States (excluding expenditure under direct management by the Commission) amounted to EUR 43 389 million compared to actual expenditure of EUR 42 953 million. The amount of EUR 409.8 million was carried over to budget year 2016 with Commission Decision C(2016)857 of 10 February 2016 on non-automatic carryover of appropriations from the 2015 budget to the 2016 budget.

The 2015 appropriations coming from assigned revenue amounted to EUR 1 631.6 million of which an amount of EUR 32.2 million was used in chapter 05 02 and an amount of EUR 703 million was used in chapter 05 03. The remaining amount of EUR 896.4 million was automatically carried over to budget year 2016.

Part of the appropriations coming from assigned revenue received in 2014 was not used in financial year 2014 and was automatically carried forward to 2015 (C5 fund source). These appropriations amounted to EUR 341.3 million and had to be used in accordance with Article 14 of the Financial Regulation within that year. It should be noted that all these appropriations carried over from previous financial year have been fully used in 2015 in accordance with the Financial Regulation.

2.1.7. *Budget execution of voted appropriations - Expenditure under direct management made by the Commission*

In EUR

Expenditure under direct management	Commitment appropriations	De-commitments	Payment appropriations	Carry over to 2016 (2)
Appropriations (C1) (1)	66 088 973.00	-	57 825 528.22	-
Execution (C1)	64 654 779.75	-	41 675 092.27	13 821 274.51
Appropriations cancelled	1 434 193.25	-	2 329 161.44	-

(1) C1 denotes the budget's voted appropriations. This amount includes transfers to "shared management" for a total amount of EUR -194 000.00 for commitment and payment appropriations, a transfer "out" of EAGF of EUR -107 267.78 for payment appropriations and an Amending Budget of EUR -900 000.00 for commitment and payment appropriations.

(2) Carry over to 2016 only for non-differentiated appropriations.

The available commitment appropriations for expenditure under direct management in the 2015 budget were EUR 66.1 million. An amount of EUR 64.7 million was committed in 2015. The balance of these appropriations, EUR 1.4 million, was cancelled.

The majority of EAGF commitment appropriations for expenditure under direct management made by the Commission are differentiated appropriations.

The automatic carry over to 2016, which relates only to non-differentiated appropriations, amounts to EUR 13.8 million.

For details, please see annex 5 and 6.

2.1.8. *Budget execution - Expenditure under direct management made by the Commission - Automatic carryover from 2014*

In EUR

Carry over from 2014 to 2015	Commitments	De-commitments	Payments	Cancelled appropriations
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Carried over appropriations	16 114 870.92	1 024 592.83	14 479 209.82	611 068.27
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The automatic carry over from 2014 to 2015 only concerned expenditure under direct management for non-differentiated appropriations. As indicated in the table above, an amount of EUR 16.1 million was carried over from 2014 to 2015. In 2015 an amount of EUR 1 million from this carry over was de-committed. The payments made amounted to EUR 14.5 million and the appropriations cancelled totalled EUR 0.6 million.

For details, please see annex 6.

2.2. Monthly payments

2.2.1. Monthly payments to Member States under shared management

2.2.1.1. Monthly payments on the provision for expenditure

Article 18(1) of Regulation (EU) No 1306/2013 states that "*monthly payments shall be made by the Commission for expenditure effected by Member States' accredited paying agencies during the reference month*". Monthly payments shall be made to each Member State at the latest on the third working day of the second month following that in which the expenditure is incurred.

The monthly payments are a reimbursement of net expenditure (after deduction of revenue) which has been already carried out and are made available on the basis of the monthly declarations forwarded by the Member States⁶. The monthly booking of expenditure and revenue is subject to checks and corrections on the basis of these declarations. Moreover, these payments will become final following the Commission's verifications under the accounting clearance of accounts procedure.

Payments made by the Member States from 16 October 2014 to 15 October 2015 are covered by the system for monthly payments.

For financial year 2015, the total net amount of monthly payments made, after the deduction of clearance and other corrections, was EUR 43 251 824 819.59.

2.2.1.2. Decisions on monthly payments for 2015

For the financial year 2015, the Commission adopted twelve decisions on monthly payments. Furthermore, an additional monthly payment decision, adjusting those already granted for the total expenditure chargeable to the year, was adopted in December 2015. For details, please see Annex 4.

2.2.1.3. Reductions and suspensions of monthly payments

In 2015, reductions for a net amount of EUR 27.2 million were made to the monthly payments effected to the Member States. The categories of corrections are detailed in the following points.

⁶ These monthly declarations of expenditure are transmitted by the Member States by the declaration of the 12th of the month N+1.

a. Reductions of the monthly payments as a result of the non-compliance with the payment deadlines

Pursuant to Article 40 of Regulation (EU) No 1306/2013, certain Member States did not always respect the payment deadlines fixed by the Union legislation for the payment of aids to beneficiaries.

The payment deadlines ensure an equal treatment between the beneficiaries in all the Member States and avoid the situation in which delays of payments would result in aids no longer having the intended economic effect. In addition, the deadlines help budgetary discipline by ensuring that the expenditure which falls in each budget year is more easily forecast.

As a result of non-respecting the set payment deadlines, the Commission decided reductions for a total amount of EUR 3.8 million.

b. Reductions of the monthly payments as a result of overspending the financial ceilings

For some aid measures financed by EAGF, financial ceilings are determined in the sectoral regulations, which have to be adhered to. Expenditure exceeding these ceilings is considered as "non eligible expenditure" and has to be corrected.

These corrections lead to reductions of the monthly payments. As a result of overspending these financial ceilings, the Commission made financial corrections for a total amount of EUR 4.6 million.

c. Reductions of the monthly payments as a result of non-eligibility

For some measures expenditure paid after the deadline is not eligible and the Commission made financial corrections for a total amount of EUR 3.0 million.

d. Reductions of the monthly payments as a result of the application of Commission Decision C(2014)8997 of 2.12.2014

Following the Commission Decision C(2014)8997 of 2 December 2014 the Commission made financial corrections for Greece for a total amount of EUR 15.8 million.

2.2.2. Direct management expenditure by the Commission

In certain cases, the Commission makes payments directly for certain measures. These concern payments for actions for instance related to controls, to promotion actions and to information actions on the agricultural policy.

For details, please see annexes 5 and 6.

3. THE IMPLEMENTATION OF THE 2015 EAGF BUDGET

3.1. The uptake of the EAGF budget appropriations

The implementation of the budget amounted to EUR 44 948.1 million. This expenditure was funded by the budget's initial appropriations and by using the revenue assigned to policy area 05-Agriculture and Rural Development, composed of

the entire amount of EUR 341.3 million carried over from 2014 and of a part of the assigned revenue collected in 2015 amounting to EUR 735.2 million out of a total EUR 1 631.6 million.

Within policy area 05-Agriculture and Rural Development, the expenditure for market measures amounted to EUR 2 666.9 million and for direct aids to EUR 42 168 million. The expenditure incurred for certain market measures and direct aids exceeded the budget's voted appropriations and it was partly covered by transfers of appropriations from other items of the budget and partly by the revenue which was assigned to the EAGF budget.

For details of the budget's implementation by policy area, please see annex 7.

Annex 12 presents a breakdown of the expenditure on market measures, direct aids and audit of agricultural expenditure by item and by Member State.

4. COMMENTS ON THE IMPLEMENTATION OF 2015 EAGF BUDGET

A brief commentary on the implementation of the 2015 EAGF budget's appropriations as well as on the use of the assigned revenue available in 2015 is presented hereafter based on details appearing in the annexed tables:

- Annex 7: Analysis of execution of the 2015 EAGF budget. The expenditure incurred for each item of the budget appears in column 6. Columns 1, 2, 3 and 4 indicate, respectively, the source and amount of funding which originates either from voted appropriations or from transfers of assigned revenue and of voted appropriations from other items of the budget.
- Annex 8: Assigned revenue (C4) collected and used in 2015
- Annex 9: Assigned revenue (C5) carried over from 2014 and used in 2015
- Annex 12: Expenditure by Member State, by item and by fund source.

This presentation is made at the level of each chapter, article and item of the agricultural budget.

4.1. Chapter 05 02: Interventions in agricultural markets

4.1.1. Introduction

Total payments for this chapter of the 2015 budget amounted to EUR 2 666.9 million and they were funded by the voted appropriations amounting to EUR 2 343 million and by assigned revenue amounting to EUR 323.8 million. The latter was used to cover the expenditure incurred in the fruits and vegetables and in the milk and milk products sectors (NB: for details, see points 4.1.5 and 4.1.9). Appropriations amounting to EUR 54.9 million were transferred to other parts of the EAGF budget. The remaining balance of assigned revenue collected in 2015 amounted to EUR 199.8 million and it was carried over to 2016. In items where the needs exceeded the budgetary appropriations, the additional expenditure was covered through transfers from other items of the budget. Equally, for the market measures where the budget's appropriations were under-spent, the resulting available appropriations were

transferred to other items of the budget in order to cover additional expenditure as needed.

Annex 7 presents these details at the level of each budget item.

4.1.2. *Article 05 02 04: Food programmes*

It should be noted that 2013 was the last year of implementing the food programmes under the EAGF. On the basis of Regulation (EU) No 223/2014, as of 1 January 2014, these programmes are implemented through the Fund for European Aid to the Most Deprived financed within Heading 3 of the MFF.

For this reason, there were no appropriations for the EAGF foreseen in the 2015 budget for these programmes. However, the EAGF accounts show that Member States recovered and declared to EAGF unduly paid aids amounting to EUR 3.2 million which concerned market purchases under the 2013 food programme.

4.1.3. *Article 05 02 06: Olive oil*

The under-execution of EUR 2 million was due to the slightly lower expenditure incurred by some Member States for the 2014/2015 work programmes included in their quality improvement measures compared to the expenditure foreseen in the 2015 budget for these programmes.

4.1.4. *Article 05 02 07: Textile plants*

The execution of this sector's appropriations was almost as foreseen in the 2015 budget.

4.1.5. *Article 05 02 08: Fruits and vegetables*

The 2015 budget foresaw total available appropriations amounting to EUR 1 305.5 million in order to cover the needs of all the measures for this sector. The Budgetary Authority voted appropriations of EUR 836.2 million as it took into account the estimated revenue assigned to this sector which amounted to EUR 469.3 million. The expenditure incurred by Member States in 2015 amounted to EUR 1 118.6 million. All the schemes funded under this article were under-implemented compared to the total estimated needs foreseen in the 2015 budget. The balance of the unused assigned revenue of EUR 147 million was carried over to the budget year 2016 to cover the needs of that year.

Specifically, the total needs in the 2015 budget for the operational funds for producer organisations were estimated at EUR 903.9 million. The expenditure incurred by Member States amounted to EUR 813.1 million and it was funded by voted appropriations amounting to EUR 538.2 million and by assigned revenue of EUR 274.9 million. This expenditure was lower than the 2015 budget's forecasted needs both because of the lower expenditure incurred for the payment of the first instalment of the 2015 operational programmes by the approved producer organisations and of the lower expenditure incurred for the temporary exceptional measures taken by the Commission for producers that are members of producer organisations.

Furthermore, compared to the forecasted needs in the 2015 budget, lower expenditure was incurred by Member States for the aid to producer groups for preliminary recognition amounting to EUR 120.3 million and for the school fruit scheme

amounting to EUR 104.1 million as Member States did not fully utilise the increased envelope decided for the 2014/2015 school year.

Finally, the forecasted needs in the 2015 budget for other measures, including the temporary exceptional measures adopted by the Commission for farmers, who are not members of producer organisations, after the Russian ban on imports amounted to EUR 107.6 million. Member States incurred lower expenditure amounting to EUR 81.1 million compared to the initially estimated needs. This expenditure was funded by voted appropriations amounting to EUR 44.7 million and by assigned revenue of EUR 36.4 million. However, the implementation of certain of these temporary exceptional measures involving both members and non-members of producer organisations has been extended to 30 June 2016 and therefore the corresponding expenditure is expected to continue in 2016.

4.1.6. Article 05 02 09: Products of the wine-growing sector

The under-execution of EUR 63.2 million compared to the forecasted 2015 budget needs regarding national support programmes was due to the lower expenditure incurred by some Member States for the promotion and investment components of their national wine programmes compared to their respective budget ceilings foreseen in the 2015 budget for these programmes.

4.1.7. Article 05 02 10: Promotion

As regards promotion measures-payments by Member States, the over-execution of EUR 2.3 million compared to the forecasted 2015 budget needs was due to the higher expenditure incurred by some Member States for their promotion programmes which are approved by the Commission compared to the expenditure foreseen in the 2015 budget for these programmes.

As regards direct payments made by the European Union, the Commission committed appropriations of around EUR 1.2 million which was almost equal to the amount foreseen in the 2015 budget for these payments.

4.1.8. Article 05 02 11: Other plant products/measures

This sector's appropriations were over-executed by EUR 6.7 million compared to the forecasted 2015 budget needs of EUR 233.4 million; this over-execution was due to the higher expenditure incurred by some Member States for their POSEI - market measures programmes.

4.1.9. Article 05 02 12: Milk and milk products

The 2015 budget foresaw total available appropriations amounting to EUR 131.4 million in order to cover the needs of all the measures for this sector. The Budgetary Authority voted appropriations of EUR 77.1 million as it took into account the estimated revenue assigned to this budget article which amounted to EUR 54.3 million. The expenditure incurred by Member States in 2015 amounted to EUR 119.6 million. All the schemes funded under this article were under-implemented compared to the total estimated needs foreseen in the 2015 budget. The balance of the unused assigned revenue of EUR 52.7 million was carried over to the budget year 2016 to cover the needs of that year.

Specifically, the 2015 needs for storage measures for skimmed milk powder (SMP) were estimated at EUR 0.9 million. The expenditure incurred amounted to EUR 0.73 million and it was funded by voted appropriations amounting to EUR 0.45 million and by assigned revenue of EUR 0.28 million. It should be noted that public storage for SMP was opened in July 2015. Total purchases of 17 013 t were made and the expenditure incurred for technical and financial costs amounted to EUR 0.13 million. Furthermore, expenditure amounting to EUR 0.6 million was incurred for the private storage of SMP.

In addition, the 2015 needs for storage measures for butter were estimated at EUR 2.9 million. The expenditure incurred amounted to EUR 2.68 million and it was funded by voted appropriations amounting to EUR 1.71 million and by assigned revenue of EUR 0.97 million.

For the school milk scheme, Member States incurred expenditure amounting to EUR 73.4 million which was lower compared to the forecasted 2015 needs of EUR 77 million because of lower expenditure for a part of the 2014/2015 school year.

Finally, the 2015 needs for other measures including the temporary exceptional measures adopted by the Commission after the Russian ban on imports for certain cheeses and for the targeted support for the Baltic countries amounted to EUR 50.6 million. Member States incurred lower expenditure amounting to EUR 42.8 million compared to the initially estimated needs and it was funded by voted appropriations amounting to EUR 31.6 million and by assigned revenue of EUR 11.2 million. While the targeted support for the Baltic countries and Finland was fully paid, the expenditure for cheese storage was lower than foreseen and it amounted to EUR 3.5 million. The implementation of certain of these temporary exceptional measures, notably on storage measures, has been extended to 30 September 2016 and therefore the corresponding expenditure is expected to continue in 2016.

4.1.10. Article 05 02 15: Pig meat, eggs and poultry, bee-keeping and other animal products

The 2015 budget foresaw total available appropriations amounting to EUR 40.8 million in order to cover the needs of all the measures for this sector. The expenditure incurred by Member States in 2015 amounted to EUR 44.2 million and it was funded both by the voted appropriations of EUR 40.8 million and by transfers of appropriations amounting to EUR 3.4 million from other areas of the 2015 budget.

The expenditure incurred for specific aid for beekeeping amounted to EUR 27.7 million compared to forecasted needs of EUR 31 million included in the 2015 budget. This difference is due to late payments by one Member State for its annual beekeeping programme which was declared in 2016 instead of 2015.

Furthermore, the expenditure incurred for the exceptional support measures for the sector of eggs and poultry for Italy, under Commission Implementing regulation (EU) 1071/2014, amounted to EUR 4.9 million, which was lower than the expenditure of EUR 8.8 million foreseen in the 2015 budget which was based on the eligible claims notified by Italy.

Finally, the over-execution observed for this sector was due to the expenditure of EUR 11.5 million incurred by Member States for the private storage of pig-meat under Commission Implementing Regulation (EU) 2015/360, which was adopted by

the Commission in the course of 2015 in order to counter the difficult market situation in this sector. The measure was not foreseen at the time of adoption of the 2015 budget in December 2014 and, therefore, the budget did not foresee any appropriations for this private storage scheme.

4.2. Chapter 05 03: Direct Aids

Total payments for this chapter of the 2015 budget amounted to EUR 42 168 million and they were funded by the voted appropriations amounting to EUR 40 561.4 million and by assigned revenue amounting to EUR 752.7 million. The latter was used to cover the expenditure incurred for the single payment scheme (NB: for details, see point 4.2.1). The unused voted appropriations amounted to EUR 347.2 million as evidenced by the difference between the voted appropriations of EUR 40 561.4 million used for the reimbursement to Member States and the initial voted appropriations of EUR 40 908.6 million included in the 2015 budget. These unused voted appropriations were reinforced with a transfer of voted appropriations amounting to EUR 85.8 million from other parts of the EAGF budget, thus, allowing the reconstitution of the unused amount of the reserve for crises of EUR 433 million, which was established from the proposed financial discipline in 2015, and which was transferred to budget article 05 03 09 so that, the amount of the effectively applied financial discipline of EUR 409.8 million, could be carried over into 2016 for its reimbursement to the Member States concerned. The remaining balance of assigned revenue collected in 2015 amounted to EUR 696.6 million and it was carried over to 2016. In items where the needs exceeded the budget's voted appropriations, the additional expenditure was covered through transfers of voted appropriations from other items of the budget or of assigned revenue. Equally, for direct payments where the budget's appropriations were under-spent, the resulting available appropriations were transferred to other items of the budget in order to cover additional expenditure as needed.

Annex 7 presents these details at the level of each budget item.

4.2.1. Article 05 03 01: Decoupled direct aids

The main schemes funded by this article's appropriations are the single payment scheme (SPS), the single area payment scheme (SAPS) and the decoupled specific support under article 68 of Council Regulation (EC) No 73/2009. All aid schemes in this article are paid independently of production but on certain conditions e.g. respect of cross-compliance. The 2015 budgetary needs for decoupled direct aids amounted to EUR 38 642 million for which the Budgetary Authority voted appropriations amounting to EUR 37 397 million after taking into consideration assigned revenue for this sector amounting to EUR 1 245 million. The expenditure incurred by Member States for all schemes in this article amounted to EUR 38 293.5 million, thus, exceeding the 2015 voted appropriations of EUR 37 397 million by EUR 896.5 million. This latter amount of expenditure declared was partly covered by transfers from other budget items amounting to EUR 143.8 million and partly by assigned revenue amounting to EUR 752.7 million. The expenditure incurred by Member States for decoupled direct aids covered 99.1% of the needs foreseen in the 2015 budget for these aids. This slight under-execution concerned mainly the single payment scheme (SPS) and the single area payment scheme (SAPS).

As regards SPS, the 2015 budgetary needs were estimated at EUR 29 587 million. In order to cover these needs, the Budgetary Authority voted appropriations amounting

to EUR 28 342 million after taking into account the revenue of EUR 1 245 million assigned to this scheme. The expenditure declared by Member States for this scheme amounted to around EUR 29 282 million and covered 99% of the estimated needs. This implementation rate was slightly better compared to 2014 with one of the main reasons for this under-implementation being the existence of payment entitlements which were not activated or which remained unused in the national reserves. This expenditure was funded by the scheme's voted appropriations of EUR 28 342 million, by assigned revenue of around EUR 752.7 million and by transfers from other budget items amounting to EUR 187.3 million. The unused balance of the available assigned revenue was transferred to the 2016 budget. (NB: For details on the implementation of assigned revenue, please see point 5.1).

As regards SAPS, the appropriations in the 2015 budget amounted to EUR 7 806 million. Member States incurred payments amounting to EUR 7 770.3 million, thus, covering 99.5% of the estimated needs which is similar to the implementation rate of previous years.

As regards the decoupled specific support under article 68 of Council Regulation (EC) No 73/2009, the expenditure incurred by Member States amounted to EUR 500.6 million, which resulted in an under-execution of the 2015 budget's appropriations of around EUR 6.4 million. The execution of this scheme improved in this last year of its implementation, largely due to the possibility for Member States to redefine the details of the implemented measures under article 68.

As regards the other schemes funded through this budget article, their implementation was as foreseen in the 2015 budget, including the Redistributive payment which is the first new scheme of the 2013 reform that was implemented in 2015.

4.2.2. *Article 05 03 02: Other direct aids*

The appropriations of this article cover expenditure for other direct aids for which Member States have chosen to maintain a limited link between the payment of these aids and production for a number of sectors, under well defined conditions and within clear limits, in order to avoid the abandonment of this production. Thirteen schemes are funded under this article.

For these schemes, the Commission had estimated that appropriations amounting to EUR 3 078.4 million were needed in 2015. Member States incurred expenditure amounting to EUR 3 020.5 million.

For most of these schemes, the Member States concerned incurred expenditure which was slightly lower than the 2015 budget's appropriations. The most important under-executions concerned the specific support schemes under article 68 of Council Regulation (EC) No 73/2009 involving around EUR 32 million. Despite this under-execution, the implementation rate for this scheme improved compared to the preceding year, largely due to the possibility for Member States to redefine the details of the implemented measures under article 68. Furthermore, the POSEI-EU support programmes showed an under-execution of around EUR 10.1 million because of lower expenditure incurred by the Member States concerned.

As regards item 05 03 02 99 – Other (direct aids), the 2015 budget included appropriations of EUR 6.2 million intended to cover expenditure and corrections for

older schemes which were not covered under other budget items of the coupled direct aids sector. However, Member States incurred expenditure for older schemes amounting to around EUR 2.8 million. They also declared net corrections and recoveries of around EUR 9.4 million which were intended to be eventually re-booked to their proper budget item in a later period. In order to cover the funding needs of other items of the 2015 budget, appropriations amounting to EUR 12.6 million were transferred out of this budget item, thus leading to an under-execution of around EUR 6.4 million.

4.2.3. *Article 05 03 03: Additional amounts of aid*

While the appropriations foreseen in the 2015 budget for this scheme amounted to EUR 0.2 million, Member States incurred insignificant expenditure and thus under-executed the budget's appropriations by almost a similar amount.

4.2.4. *Article 05 03 09: Reimbursement of direct aids in relation to financial discipline*

No appropriations are allocated to this article by the Budgetary Authority. This article was established for the first time in budget year 2014 to facilitate the collection of non-committed voted appropriations involving only the budget year 2014 supplemented by the appropriations of the unused reserve for crises in order to be carried over into the next budget year 2015 and finance the reimbursement of the financial discipline applied to direct aids in respect of calendar year 2014⁷.

Each year, if applicable, a Commission Implementing Regulation sets the amounts that each Member State has to reimburse to farmers and, in accordance with Article 163(3) of Regulation (EU, Euratom) No 966/2012, determines that the expenditure in relation to this reimbursement shall only be eligible for Union financing if the amounts have been paid to the beneficiaries before 16 October of the financial year to which the appropriations are carried over. From the amount of EUR 868.2 million, corresponding to the financial discipline applied during financial year 2014, which was carried over to budget 2015 for reimbursement, Member States reimbursed EUR 854 million. The difference of EUR 14.2 million reverts to the 2015 budget for its return to Member States via the first Amending Budget of the following budget year.

As regards financial year 2016, Commission Implementing Regulation (EU) 2015/2094 sets the amount of reimbursement to EUR 409.8 million. This amount corresponds to the amount of financial discipline effectively applied for claim year 2015 and it is only this amount which was carried over into the 2016 budget. The difference between the reserve for crises of EUR 433 million and the carried over amount of EUR 409.8 million reverts to the 2015 budget for its return to Member States via the first Amending Budget of the following budget year.

4.2.5. *Article 05 03 10: Reserve for crises in the agricultural sector*

The appropriations of this article are intended to cover expenditure for measures which have to be taken in order to cope with major crises affecting agricultural production or distribution. The reserve is to be established by applying, at the beginning of each year, a reduction to the direct aids through the financial discipline

⁷ These appropriations may be carried over, in accordance with Article 169(3) of the Financial Regulation (EU, Euratom) No 966/2012, and in accordance with Article 26(5) of Regulation (EU) No 1306/2013, Member States shall reimburse the final recipients who are subject, in the financial year to which the appropriations are carried over, to the application of financial discipline in accordance with Article 26, paragraphs (1) to (4) thereof.

mechanism in accordance with Articles 25 and 26 of Regulation (EU) No 1306/2013 as well as Article 8 of Regulation (EU) No 1307/2013. This reserve may not exceed a maximum annual amount of EUR 400 million (in 2011 prices). For the budget year 2015, the equivalent amount of the crisis reserve in current prices was EUR 433 million. The reserve was not used in financial year 2015.

For the 2015 claim year, the financial discipline was calculated exclusively for the constitution of the crisis reserve of EUR 433 million. However, by the end of the financial year, non-committed voted appropriations corresponding to the amount of financial discipline effectively applied for claim year 2015 (taking into account the unused amount of the reserve) was transferred to budget article 05 03 09 in order to be carried-over to the next financial year and, in this way, fund the reimbursement of financial discipline imposed on farmers in the calendar year 2015. (NB: Please see point 4.2.4).

4.3. Chapter 05 04: Rural Development

4.3.1. Article 05 04 01: Rural Development financed by the ex-EAGGF-Guarantee. Completion of earlier programmes (2000 to 2006)

No commitment appropriations can be made anymore for these programmes. Member States are now closing these programmes and they recover unduly paid amounts. The final net amount recovered under this article was equal to around EUR 1.2 million and it was used for funding other budget items.

4.4. Chapter 05 07: Audit of agricultural expenditure

4.4.1. Article 05 07 01: Control of agricultural expenditure

This article involves the measures taken in order to reinforce the means of on-the-spot controls and to improve the systems of verification so as to limit the risk of frauds and irregularities in detriment of the Union budget. It also includes the expenditure which could be necessary in order to fund possible accounting and conformity corrections in favour of Member States.

The European Union directly funded the purchase of satellite images within the framework of the Integrated Administrative and Control System (IACS) amounted to EUR 7.5 million. This amount was covered by voted appropriations of EUR 6.8 million which were foreseen in the 2015 budget for Monitoring and preventive measures-Direct payments by the European Union and by transfers from other parts of the budget amounting to EUR 0.7 million.

As regards the accounting clearance corrections in favour of Member States, the Commission took decisions which involved such corrections of approximately EUR 20.2 million. As regards the conformity clearance corrections in favour of Member States, the Commission took decisions which involved such corrections of approximately EUR 29.2 million. The Budgetary Authority had voted appropriations for the funding of these corrections in favour of the Member States of EUR 20 million and the balance was eventually covered by transferring appropriations of EUR 29.4 million from other items of the 2015 budget.

4.4.2. *Article 05 07 02: Settlement of disputes*

The appropriations in this article are intended to cover expenditure for which the Commission could be held liable by decision of a court of justice, including the cost of settling claims for damages and interest. On 27 September 2012, the European Court of Justice delivered its judgment in joined cases C-113/10, C-147/10 and C-234/10 (the Jülich-II judgement). The 2015 budget foresaw appropriations amounting to EUR 60.5 million for the payment of compensatory interest to operators under this judgement. However, Member States incurred and declared expenditure amounting to around EUR 1.7 million for these payments. Therefore, appropriations amounting to EUR 58.8 million were transferred to other items of the 2015 budget in order to fund needs for these items.

4.5. **Chapter 05 08: Policy strategy and coordination**

4.5.1. *Article 05 08 01: Farm accountancy data network (FADN)*

Appropriations committed with regard to the cost of data collection on farm holdings under this network amounted to EUR 14.7 million, thus, taking up almost all of the appropriations foreseen in the 2015 budget.

4.5.2. *Article 05 08 02: Surveys on the structure of agricultural holdings*

Appropriations committed with regard to the cost of farm structure surveys amounted to EUR 19.3 million, thus, taking up almost all of the appropriations foreseen in the 2015 budget.

4.5.3. *Article 05 08 03: Restructuring of systems for agricultural surveys*

Appropriations committed with regard to the cost of restructuring of systems of agricultural surveys amounted to EUR 4.7 million, thus, taking up almost all of the appropriations foreseen in the 2015 budget.

4.5.4. *Article 05 08 06: Enhancing public awareness of the common agricultural policy*

Appropriations committed with regard to the cost of actions, fairs and publications aimed at enhancing public awareness of the CAP amounted to around EUR 7.3 million, thus, taking up almost all of the appropriations foreseen in the 2015 budget.

4.5.5. *Article 05 08 09: EAGF – Operational technical assistance*

Appropriations committed with regard to operational technical assistance for the EAGF amounted to approximately EUR 1.8 million and it under-executed the appropriations of EUR 3.7 million foreseen in the 2015 budget. This under-execution was mainly due to delays in the conclusion of audit support contracts which were foreseen in the 2015 budget.

5. IMPLEMENTATION OF ASSIGNED REVENUE (POLICY AREA 05- AGRICULTURE AND RURAL DEVELOPMENT)

5.1. Revenue assigned to EAGF

The assigned revenue actually carried over from 2014 into 2015, amounted to EUR 341.3 million and has been entirely used in financing expenditure of the 2015 budget year in accordance with article 14 of the Financial Regulation. As presented in annex 9, this amount covered expenditure of EUR 280.6 million for the operational funds for producer organisations and for other measures (temporary exceptional measures) in the fruits and vegetables sector, of EUR 11 million for storage measures for skimmed powder and butter as well as for other measures (temporary exceptional measures) in the milk and milk products sector and of EUR 49.7 million for the single payment scheme.

As regards the assigned revenue collected in 2015, annex 8 shows that this revenue amounted to EUR 1 631.6 million and it originated from:

- The corrections of the conformity clearance procedure which amounted to EUR 1 066.6 million.
- The receipts from irregularities which amounted to EUR 155.5 million.
- The milk levy collections which amounted to EUR 409.6 million.

The assigned revenue collected in 2015 was used to cover expenditure incurred for the following measures:

- EUR 30.7 million for the exceptional support measures for non- members of producer organisations under other measures in the fruits and vegetables sector,
- EUR 0.2 million and EUR 0.9 million for storage measures for skimmed milk powder and for butter and cream correspondingly in the milk and milk products sector,
- EUR 0.5 million for the exceptional support measures for milk producers and for the private storage for cheese under other measures in the milk and milk products sector,
- EUR 703 million for the single payment scheme (direct aids).

The balance of the assigned revenue collected in 2015 amounting to EUR 896.4 million was automatically carried over into the 2016 budget in order to fund budgetary needs of that year.

6. BREAKDOWN BY TYPE OF EXPENDITURE

The total EAGF expenditure amounted to EUR 44 948.1 million. Hereafter, this expenditure is presented broken down into the main reporting categories along with the percentage that these represent in the total EAGF expenditure for 2015:

Storage

Expenditure for storage amounted to EUR 18.4 million, i.e. 0.04% of the total expenditure. This amount mainly represents the expenditure incurred for the private storage of butter.

Export refunds

Spending on export refunds amounted to EUR 0.3 million, i.e. 0.001% of the total expenditure and it related to paying outstanding balances for past exports of non-Annex I products, beef, pigmeat and poultry.

Other market measures

In addition to storage and export refunds, the expenditure for other market measures amounted to EUR 2 698 million, i.e. 6% of the year's total. This category covers expenditure mainly relating to olive oil, fruit and vegetables, wine, textile plants, POSEI, promotion measures, milk and milk products and bee-keeping. This expenditure incorporates other minor amounts and it includes the corrections arising from the clearance of accounts and settlement of disputes.

Direct aids

Expenditure for direct aids amounted to EUR 42 168 million, i.e. 93.8% of the total.

Expenditure under direct management

This expenditure amounted to EUR 64.7 million (in commitment appropriations), i.e. 0.1% of the total, and it was paid directly by the Commission. It mostly covered the expenditure relating to farm accounting, surveys on farm structures, information on the CAP, technical assistance, etc.

Rural development under ex-EAGGF-Guarantee

No commitment appropriations can be made anymore for these programmes. Member States are now closing these programmes and they recover unduly paid amounts. The final net amount recovered under this article was around EUR 1.3 million.

The evolution of the breakdown of EAGF expenditure by type for the period 2009-2015 is presented in annex 25.

7. SPECIFIC ACTIVITIES

7.1. Promotion measures – payments by Member States

The legal basis for information and promotion programmes for agricultural products implemented in the EU and elsewhere is provided by Council Regulation (EC) No 3/2008 and Commission Regulation (EC) No 501/2008.

Programmes are submitted by representative trade and inter-trade organisations to Member States which are responsible for the programme management once the Commission has confirmed the selection and agreed the part-financing.

In 2015, 74 new promotion programmes, including 7 multi Member States programmes, were approved by two Commission decisions both covering the internal market (30) and third countries (44). The EU will contribute EUR 118.7 million for these 74 new promotion programmes. The additional EUR 30 million of EU funding approved in September 2014 for CAP promotion programmes starting in 2015 correspond to the medium-term response to Russian embargo. This increased financing allowed for 2015 to reorientate promotion measures to other third countries such as Middle East, North America and China, etc.

The selected programmes covered fresh and processed fruits and vegetables, dairy products, PDOs (Protected Designation of Origin), PGIs (Protected Geographical Indication) and TSGs (Traditional Specialities Guaranteed), olives and olive oil, organic products, ornamental horticulture, meat, poultry, processed products from cereals and rice, flax, seeds, spirit and wine. Seven of these programmes were proposed by more than one Member State while third country programmes aimed at the Middle East, North American and Latin American, Chinese, Japanese, South-East Asia, South Korean and Australian markets but also at low level at Russian, African, Kazakhstan, Belarussian, Norwegian, Azerbaijan, Bosnian & Herzegovian, Ukranian, Albanese, Serbian, Montenegro, Zwiss, New Zealand and Indian markets.

A part of the promotion and information measures is carried out at the initiative of the Commission. In this framework, the Commission organised a specific GI campaign in China entitled "Tastes of Europe". The campaign was running for some 6 months and was launched in May 2015 in Beijing in the framework of the celebrations of the 40th year of diplomatic relations between EU and China.

Regarding the reform of the promotion regime, Regulation (EU) No 1144/2014 of the European Parliament and of the Council repealing Council Regulation No 3/2008 was adopted on 22 October 2014 while Delegated Regulation (EU) 2015/1829 and Implementing Regulation (EU) 2015/1831 of the Commission were adopted respectively on 23 April 2015 and on 7 October 2015.

The new promotion policy is designed to help the sector's professionals to find new markets, consolidate existing ones, and promote the high standards of EU agricultural products to consumers in Europe and around the world.

8. CONTROL MEASURES

8.1. Introduction

The EU legislation provides for a comprehensive system of management and controls which relies on four levels:

(a) compulsory administrative structure at the level of Member States, centred around the establishment of paying agencies and an accreditation authority at high level which is competent for issuing and withdrawing the agency's accreditation. The decision for issuing the accreditation is based on a detailed review by an external audit body;

(b) detailed systems for controls and dissuasive sanctions to be applied by those paying agencies, with common basic features and special rules tailored to the specificities of each aid regime;

(c) ex-post controls by independent audit bodies on the paying agencies' annual accounts and the functioning of their internal control procedures (under Commission Delegated Regulation (EU) No 907/2014⁸, Commission Implementing Regulation (EU) No 908/2014⁹ and Commission Implementing Regulation (EU) No 2015/775¹⁰) and by special departments on aid measures other than direct aids covered by the IACS (checks based on Chapter III of Title V of Regulation (EU) No 1306/2013);

(d) clearance of accounts procedure through the Commission's annual financial clearance and multi-annual conformity clearance.

These four levels establish a comprehensive system for the management and control of agricultural expenditure. It includes, on the one hand, all the necessary building blocks to guarantee a sound administration of the expenditure at Member States' level and, on the other hand, allows the Commission to counter the risk of financial losses as a result of any deficiencies in the set-up and operation of those building blocks through the clearance of accounts procedure.

Article 58 of Regulation (EU) No 1306/2013 provides for the general obligation of Member States to ensure that transactions financed by the EAGF and the EAFRD are carried out and executed correctly, to prevent and deal with irregularities and to recover amounts unduly paid.

In complement to this general obligation, there is a system of controls and dissuasive sanctions of final beneficiaries which reflects the specific features of the regime and the risk involved in its administration.

The controls are carried out by the paying agencies or by delegated bodies operating under their supervision and effective, dissuasive and proportionate sanctions are imposed if the controls reveal non-compliance with EU rules. The system generally provides for exhaustive administrative controls of 100% of the aid applications, cross-checks with other databases where this is considered appropriate as well as pre-payment on-the-spot controls of a sample of transactions ranging between 1% and 100%, depending on the risk associated with the regime in question. For example, the control rate in the framework of the Integrated Administration and Control System (IACS) is normally 5%. If the on-the-spot controls reveal a high number of irregularities, additional controls must be carried out. The sample of transactions is determined on a risk and/or random basis.

In addition, for most regimes which are not subject to the IACS, on top of the primary and secondary control levels, *ex-post* controls must be carried out in accordance with the provisions of Chapter III of Title V in Regulation (EU) No 1306/2013.

8.2. Integrated Administration and Control System (IACS)

Regulation (EU) No 1306/2013, Regulation (EU) No 1307/2013¹¹, Commission Delegated Regulation (EU) No 639/2014¹² and Commission Delegated Regulation (EU) No 640/2014¹³ contain the rules on the IACS.

⁸ OJ L 255, 28.8.2014, p.18

⁹ OJ L 255, 28.8.2014, p.59

¹⁰ OJ L 122, 19.5.2015, p. 1

¹¹ OJ L 347, 20.12.2013, p.608

A fully operational IACS consists of: a computerised database, an identification system for agricultural parcels and farmers claiming aid, a system for identification and registration of payment entitlements, aid applications and integrated controls system (claim processing, on-the-spot checks and sanctioning mechanisms) and a system for identifying and registering animals where applicable. The IACS is fully automated and provides highly efficient controls by maximising the use of computerised and remote controls.

This system foresees a 100% administrative control covering the eligibility of the claim, complemented by administrative cross-controls with standing databases ensuring that only areas or animals that fulfil all eligible requirements are paid the premium and by a minimum 5% of on-the-spot checks to check the existence and eligibility of the area or the animals claimed.

The use of standing databases, which are appropriately updated, is well adapted to the schemes whereby aids are directly paid to the farmers and based on the surfaces or on the number of animals, in that the risk can be reduced to the lowest levels.

For the financial year 2015, the IACS covered almost 94% of the EAGF expenditure. Furthermore, the relevant components of the IACS are applicable to the rural development measures, which are based on area or number of animals. Such measures include, inter alia, agri-environment and animal welfare measures, less-favoured areas and areas with environmental restrictions and afforestation of agricultural land. For financial year 2015, around 54% of payments made under the EAFRD were also covered.

The Commission services verify the effectiveness of Member States' IACS and homogenous implementation by means of both on-the-spot auditing and general supervision based on annually supplied financial and statistical data. It has been established already for some years now that the IACS provides an excellent and cost effective means of ensuring the proper use of EU funds.

8.3. Market measures

Market interventions, for example storage aid or aid to producer organisations, are not covered by IACS but they are governed by specific rules as regards controls and sanctions which are set out in horizontal and sector-based regulations.

Aids are paid on the basis of claims, often involving the lodging of administrative and/or end-use securities, which are systematically (100%) checked administratively for completeness and correctness. The more financially important aid schemes are also subject to regular accounting controls performed in situ on commercial and financial documents.

8.4. Application of Chapter III of Title V Regulation (EU) No 1306/2013 (ex-post scrutiny)

An ex-post control system is provided for under Regulation (EU) No 1306/2013 in Title V, Chapter III. It provides for an ex-post control system which is a complement to the sectoral control systems described above. The system constitutes an extra layer

¹² OJ L 181, 20.6.2014, p. 1
¹³ OJ L 181, 20.6.2014, p.48

of control which contributes to the assurance that transactions have been carried out in conformity with the rules or otherwise allows recovering the unduly paid amounts.

The ex-post scrutiny is to be carried out by a body in the Member State, which is independent of the departments within the paying agency responsible for the pre-payment controls and the payments. It covers a wide range of CAP subsidies including sector schemes for fruit and vegetables, wine and POSEI aids. In fact, the ex-post scrutiny covers all aids paid to beneficiaries from EAGF (except payments covered by IACS and those excluded by Article 14 of Regulation (EU) No 907/2014).

In 2015, 4 Member States were visited to review the implementation of scrutiny. Member States scrutiny services completed ex-post controls in respect of undertakings to which payments were made in financial year 2013. The annual reports in respect of the respective scrutiny period (July 2014-June 2015) shows that 97% of the planned scrutinies were completed and 3% of planned scrutinies were still ongoing. The regulation also foresees Member States providing mutual assistance in the performance of scrutinies. In the 2014/2015 scrutiny period, 50 such requests were fulfilled.

9. CLEARANCE OF ACCOUNTS

9.1. Conformity clearance - Introduction

It is primarily the Member States' responsibility to check that transactions are carried out and executed correctly via a system of control and dissuasive sanctions. Where Member States fail to meet this requirement, the Commission applies financial corrections to protect the financial interests of the EU.

The conformity clearance relates to the legality and regularity of transactions. It is designed to exclude expenditure from EU financing which has not been effected in compliance with EU rules, thus shielding the EU budget from expenditure that should not be charged to it (financial corrections). In contrast, it is not a mechanism by which irregular payments to beneficiaries are recovered, which according to the principle of shared management is the sole responsibility of Member States.

Financial corrections are determined on the basis of the nature and gravity of the infringement and the financial damage caused to the EU. Where possible, the amount is calculated on the basis of the loss actually caused or on the basis of an extrapolation. Where this is not possible, flat-rates are used which take account of the severity of the deficiencies in the national control systems in order to reflect the financial risk for the EU.

Where undue payments are or can be identified as a result of the conformity clearance procedures, Member States are required to follow them up by recovery actions against the final beneficiaries. However, even where this is not possible because the financial corrections only relate to deficiencies in the Member States' management and control systems, financial corrections are an important means to improve these systems and thus to prevent or detect and recover irregular payments to final beneficiaries. The conformity clearance, thereby, contributes to the legality and regularity of the transactions at the level of the final beneficiaries.

9.2. Conformity clearance – Audits and decisions adopted in 2015

9.2.1. Audits

The following table presents an overview of the conformity missions and their coverage in respect of financial year 2015, broken down per ABB-activity:

Financial Year 2015	ABB 02	ABB 03	ABB 04 ¹⁾	Total ²⁾
Number of conformity audits with missions carried out ³⁾	17	34	45	114

¹⁾ concerns only EAFRD.

²⁾ including 11 audits covering cross-compliance and 7 IT audits. The entitlements and irregularity areas have not been subject to audits in financial year 2015.

³⁾ if an audit covers more than one ABB, it is allocated to all ABBs covered by that audit.

9.2.2. Conformity decisions

Three conformity clearance decisions having an impact on the financial year 2015 were adopted involving financial corrections in a number of sectors. These decisions had an overall financial impact for EAGF by excluding from EU financing a total of EUR 2 011 million:

- Decision 2014/950/EU of 19 December 2014 – 46th Decision, financial impact of EUR 68.63 million,
- Decision 2015/103/EU of 16 January 2015 – 47th Decision, financial impact of EUR 1 243.11 million,
- Decision 2015/1119/EU of 22 June 2015 – 48th Decision, financial impact of EUR 699.26 million.

For the decisions 46 (2014/950/EU), 47 (2015/103/EU) and 48 (2015/1119/EU) due to the relative magnitude of corrections compared to certain Member State's GDP, the Commission decided that corrections amounting to EUR 1 344.15 million could be paid in 3 equal annual instalments. In addition, financial corrections for Greece in decision 48 are included in a new deferral decision (C(2015)4122 of 22 June 2015) amounting to EUR 321.12 million for EAGF.

The breakdown of financial impact according to sectors is as follows: (in EUR million)

	Decision 46	Decision 47	Decision 48
Area aids / Arable crops	78.09	942.39	564.98
Cotton, flax and hemp, silk worms	0.00	0.00	0.50
Dried fodder and seeds	0.00	0.04	0.00
Export refunds	0.06	0.25	0.04
Financial audit	1.58	-0.22	8.41
Fruit and vegetables	1.06	6.52	63.25
Intervention storage	0.00	1.72	0.00
Irregularities	0.00	-0.01	2.02
Livestock premiums	0.00	122.83	9.59
Milk products	0.00	0.00	3.10
POSEI	0.00	0.00	1.06
Potato starch	0.00	-28.95	0.00
Specific support (Art.68 of Reg.73/2009)	0.48	15.32	46.30
Sugar	8.70	180.92	0.00
Wine	-21.34	2.30	0.00
Total	68.63	1 243.11	699.26

Under Regulation (EU) No 1306/2013, an automatic clearing mechanism is applied to irregular payments not recovered 4 years after the establishment of the irregularity, or 8 years after the establishment of the irregularity when the recovery is challenged in national courts. The financial consequences of non recovery are shared by the Member State concerned and the EU on a 50% - 50% basis. Even after the application of this mechanism, Member States are, however, obliged to pursue their recovery procedures and, if they fail to do so with the necessary diligence, the Commission may decide to charge the entire outstanding amounts to the Member States concerned.

Regarding financial year 2014, Member States reported the information about recovery cases by 15 February 2015. The Member States recovered during financial year 2014 around EUR 150.3 million for EAGF. Recovered amounts were EUR 150.7 million for EAFRD and EUR 17.5 million for TRDI. The outstanding amount still to be recovered from beneficiaries at the end of that financial year was EUR 1 229.8 million for EAGF, EUR 340.2 million for EAFRD and EUR 19.5 million for TRDI. The financial consequences to the Member States for non recovery of EAGF cases dating from 2010 or 2006 account to EUR 12.5 million. During financial year 2014, around EUR 24.5 million was borne by the EU budget for EAGF cases reported irrecoverable.

9.3. Financial clearance

9.3.1. Introduction

The financial clearance covers the completeness, accuracy and veracity of paying agencies' accounts as well as the internal control systems set up by these paying agencies. Within this framework, Directorate-General for Agriculture and Rural

Development (DG AGRI) pays particular attention to the certifying bodies' conclusions and recommendations (where weaknesses are found), following their reviews of the paying agencies' compliance with the accreditation criteria. As part of this review, the DG AGRI departments also cover aspects relating to conformity issues and protecting the financial interests of the EU as regards the advances paid, securities obtained and intervention stocks.

The Commission adopts an annual clearance of accounts decision clearing the paying agencies' annual accounts on the basis of the certificates and reports from the certifying bodies, but without prejudice to any subsequent decisions to recover expenditure which proves not to have been in accordance with the EU rules. As from financial year 2014, these accounts are received by the Commission by 15 February of the year following the financial year in question. The Commission must clear the accounts and adopt its clearance decision by 31 May of the year following the financial year in question.

9.3.2. *Decisions*

9.3.2.1. Financial clearance decision for the financial year 2010

On 29 April 2011, the Commission adopted a Decision clearing the annual accounts of 74 paying agencies in respect of their expenditure financed by the EAGF. By means of its decision, it cleared amounts of EUR 38 862.4 million.

With Commission Decision C(2015) 393, adopted on 02 February 2015, the Commission cleared the accounts of OPEKEPE (Greece) and ARBEA (Italy) amounting to EUR 2 460 million.

9.3.2.2. Financial clearance decision for the financial year 2011

With Commission Decision 2012/240/EU adopted on 27 April 2012, the Commission cleared the accounts of all paying agencies for EAGF, except for HAMBURG-JONAS (Germany) and PIAA (Romania). Concerning the accounts of PIAA (Romania), the work is still ongoing. The accounts of HAMBURG-JONAS (Germany), will be cleared during 2016 amounting to EUR 35 million.

9.3.2.3. Financial clearance decision for the financial year 2012

On 26 April 2013, the Commission adopted a Decision clearing the annual accounts of 75 paying agencies in respect of EAGF expenditure. With this decision, expenditure amounting to EUR 43 324 million was cleared. On 5 August 2014, the Commission adopted a Decision clearing the annual accounts of financial year 2012 HELABA (Germany). This decision cleared EUR 220 million of expenditure. The decision to clear the accounts of BIRB (Belgium), and HAMBURG-JONAS (Germany), amounting to EUR 34,5 million will be done in 2016.

9.3.2.4. Financial clearance decision for the financial year 2013

On 29 April 2014, the Commission adopted a Decision clearing the annual accounts of 76 paying agencies in respect of EAGF expenditure. With this decision, expenditure amounting to EUR 40 628.5 million was cleared. The accounts of BIRB (Belgium), OPEKEPE (Greece) and PIAA (Romania), amounting to EUR 3 530 million, were disjoint and are subject to a later clearance.

9.3.2.5. Financial clearance decision for the financial year 2014

On 28 May 2015, the Commission adopted a Decision clearing the annual accounts of 74 paying agencies in respect of EAGF expenditure. With this decision, expenditure amounting to EUR 39 561 million was cleared. The accounts of five paying agencies (Hamburg and Mecklenburg-Vorpommern (Germany), OPEKEPE (Greece), SAISA (Italy) and PIAA (Romania)), amounting to EUR 3 793,3 million, were disjoint and are subject to a later clearance.

9.4. Appeals brought before the Court of Justice against clearance decisions

9.4.1. Judgments handed down

In the financial year 2015, the Court handed down 11 judgments in appeals brought by the Member States against conformity clearance decisions.

In financial year 2015, the Court partially annulled:

- Decision 36 by judgement of 06 November 2014 in the case T-632/11 brought by Greece.

In financial year 2015, the Court annulled:

- Decision 42 by judgement of 24 September 2015 in the case T-557/13 brought by Germany.

In financial year 2015, the Court rejected appeals brought in the following cases:

- judgement of 16 October 2014 in case C-273/13 P brought by Poland;
- judgement of 06 November 2014 in case C-610/13 P brought by the Netherlands;
- judgement of 02 December 2014 in case T-661/11 brought by Italy;
- judgement of 05 February 2015 in case T-387/12 brought by Italy;
- judgement of 16 June 2015 in case T-3/11 brought by Portugal;
- judgement of 19 June 2015 in case T-358/11 brought by Italy;
- judgement of 06 July 2015 in case T-44/11 brought by Italy;
- judgement of 02 October 2015 in case T-245/13 brought by the UK;
- judgement of 02 October 2015 in case T-503/12 brought by the UK.

9.4.2. New appeals

In the financial year 2015, 17 new appeals were brought by the Member States against clearance decisions:

<i>Case Number</i>	<i>Member State</i>	<i>Lodging Date</i>
T-112/15	Greece	02/03/2015
T-118/15	Slovenia	06/03/2015

T-135/15	Italy	26/03/2015
T-139/15	Hungary	27/03/2015
T-141/15	Czech Republic	27/03/2015
T-143/15	Spain	30/03/2015
T-145/15	Romania	29/03/2015
T-156/15	France	27/03/2015
T-157/15	Estonia	30/03/2015
T-501/15	The Netherlands	31/08/2015
T-502/15	Spain	01/09/2015
T-505/15	Hungary	02/09/2015
T-506/15	Greece	29/08/2015
T-507/15	Poland	02/09/2015
T-550/15	Portugal	23/09/2015
T-551/15	Portugal	25/09/2015
T-556/15	Portugal	25/09/2015

9.4.3. *Appeals pending*

The situation as at 15 October 2015 with regard to appeals pending is shown, together with the amounts concerned, in annex 26.

10. **RELATIONS WITH PARLIAMENT AND WITH THE EUROPEAN COURT OF AUDITORS**

10.1. **Relations with Parliament**

The European Parliament is, together with the Council, part of the EU's Budgetary Authority. It is, thus, one of the most important discussion partners of the Commission on budgetary matters and, therefore, on the EAGF.

Three EP committees are involved in the discussions and the preparation for the plenary on agricultural budgetary matters. These are the Committee on Agriculture and Rural Development, the Committee on Budgets and the Committee on Budgetary Control.

Since 2014 the Committee on Agriculture and Rural Development provides an opinion on the discharge procedure to the Committee on Budgetary Control.

The Committee on Budgetary Control monitored the correct implementation of the 2013 budget. It was asked to draw up the Parliamentary Decision (OJ L 255, 30.9.2015) by which discharge (in respect to the implementation of the general budget of the European Union for the 2013 financial year) was granted to the Commission on 29 April 2015.

10.2. **Relations with the European Court of Auditors**

10.2.1. *Mission of the European Court of Auditors*

The European Court of Auditors is the external auditor of the European Union. Articles 285 to 287 of the Treaty on the Functioning of the European Union provide that the Court shall audit the Union finances with a view to improving financial

management and reporting on the use of public funds. The Court of Auditors should provide the European Parliament and the Council with a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions. This statement, which can be complemented by specific assessments for various policy areas, is of prime importance to the European Parliament in its deliberations on granting discharge to the Commission for the implementation of the budget.

As part of its work, the Court carries out numerous audits within the Commission services. Court officials frequently visit the Directorate-General for Agriculture and Rural Development (DG AGRI) to gather facts and figures needed for the Court's opinions, as well as for its annual and special reports. In the light of these investigations the Court frequently makes suggestions and recommendations to the Commission on how to improve its financial management and make supervisory and control systems more effective.

10.2.2. Annual Report for financial year 2014

Every year the Court of Auditors publishes its Annual report on the implementation of the EU budget in which it gives a statement of assurance on the reliability of the consolidated accounts of the EU as well as on the legality and regularity of transactions. This is supplemented with specific assessments of each major area of EU activity. The report is published along with the Institutions' replies and is presented to the European Parliament in November.

In line with International Audit Standards, contradictory meetings take place between the auditor (the Court of auditors) and the auditee (the Commission and the other Institutions and bodies) before the report is published. In these meetings, the Court's findings and conclusions are discussed to ensure agreement on the underlying facts. The wording of the auditee's replies is also discussed.

In the Annual report for financial year 2014, the activities of the Directorate-General for Agriculture and Rural development are considered under one single chapter, Chapter 7 – Natural Resources. However, transactions financed under the EAGF are assessed separately from those financed under the EAFRD which are considered along with other policies (environment, climate action and fisheries).

For **EAGF - Market and direct support**, based on the results of the testing of 183 transactions, the Court estimates the level of error to be 2.9% (para 7.18). For 2013, the error rate for this policy group was 3.6%. Cross-compliance infringements accounted for 0.7 percentage points (para 7.20), an increase from 0.5 percentage points last year. The Court has decided not to include cross-compliance infringements in its error rate as of financial year 2015 (para 1.15).

As it has done in the past, the Court stressed that, in many cases, Member States had sufficient information to detect and correct errors before declaring the expenditure to the Commission. Had they acted on this information, the error rate would have been 0.6 percentage point lower. In addition, and for the first time, the Court reported on the errors made by national authorities. They estimate that for this policy area, their impact was 0.7 percentage point. (para 7.20)

In total, 51% of transactions audited were affected by error (para 7.18), a decrease from 61% in 2013. Most of the errors (44%) related to overstatement in the number of eligible hectares (graph 7.3) and cross-compliance (24%).

In its assessment of the control systems for EAGF, the Court reviewed IACS in Croatia and in paying agencies which had implemented action plans to remedy identified weaknesses. For Croatia, they considered the system reliable and only reported minor deficiencies (para 7.37). For the remedial actions, the Court indicated that the overall situation had improved but that weaknesses nevertheless persisted in some countries (para 7.40). Remedial actions in Bulgaria, Portugal and Romania were considered satisfactory (box 7.7) while further improvements were expected in Greece, Spain and Italy (box 7.8).

For **Rural development, environment, climate action and fisheries**, based on a sample of 176 transactions, the Court estimated the error rate at 6.2% (para 7.25). This is a decrease from 6.7% in 2013. Cross-compliance infringements contributed to 0.2 percentage points of that error rate (para 7.33). The Court also estimates that if Member States had acted on the information at their disposal to detect and correct errors before declaring the expenditure, the error rate would have been 3.3 percentage points lower (para 7.28). Furthermore, the Court quantifies the impact of errors made by national authorities at 0.6 percentage points (para 7.28).

The frequency of errors for rural development continued to decrease, from 57% in 2013 to 49% in 2014 (para 7.27). Ineligibility is the main cause of errors (44%) followed by non-compliance with agri-environmental commitments (28%) (graph 7.4). For the root causes of errors, the Court refers to its special report 23/2014 published in February 2015 (para 7.29).

The Court makes a positive assessment of the Commission's work in the framework of the clearance of accounts procedure (para 7.60) as well as on the Commission's audit work (para 7.62).

The recommendations addressed to the Commission are (para 7.77):

For rural development:

- take appropriate measures to require that Member States' action plans include remedial actions addressing the frequently found causes of error;
- revise the strategy for its rural development conformity audits so as to establish whether systems weaknesses found in one specific region, for Member States with regional programmes, are also present in the other regions, especially for investment measures;

For both EAGF and rural development

- ensure that the new assurance procedure on legality and regularity of transactions, which will become mandatory as of the financial year 2015, is correctly applied by the certification bodies and produces reliable information about the level of error, so as to be able to rely on it.

The Commission has accepted all recommendations.

10.2.3. *Special Reports by the Court of Auditors*

In calendar year 2015, the Court published four special reports covering DG AGRI's activities:

- Special Report No 23/2014 "Errors in rural development spending: what are the causes and how are they being addressed?" (published on 17 February 2015);
- Special Report No 24/2014 "Is EU support for preventing and restoring damage to forests caused by fire and natural disasters well managed?" (published on 24 February 2015);
- Special Report No 4/2015 "Technical assistance: what contribution has it made to agriculture and rural development?" (published on 24 April 2015);
- Special Report No 5/2015 "Are financial instruments a successful and promising tool in the rural development area?" (published on 28 April 2015).

11. **BASIC RULES GOVERNING EAGF AND AMENDMENTS MADE IN 2015**

11.1. **Checks**

- Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549);
- Commission Delegated Regulation (EU) No 640/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system and conditions for refusal or withdrawal of payments and administrative penalties applicable to direct payments, rural development support and cross compliance (OJ L 181, 20.6.2014, p. 48);
- Commission Implementing Regulation (EU) No 809/2014 of 17 July 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to the integrated administration and control system, rural development measures and cross compliance (OJ L 227, 31.7.2014, p. 69);
- Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro (OJ L 255, 28.8.2014, p.18);
- Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and

other bodies, financial management, clearance of accounts, rules on checks, securities and transparency (OJ L 255, 28.8.2014, p.59);

- Regulation (EU) No 1307/2013 of the European Parliament and of the Council of 17 December 2013 establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and repealing Council Regulation (EC) No 637/2008 and Council Regulation (EC) No 73/2009 (OJ L 347, 20.12.2013, p. 608);
- Commission Delegated Regulation (EU) No 639/2014 of 11 March 2014 supplementing Regulation (EU) No 1307/2013 of the European Parliament and of the Council establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy and amending Annex X to that Regulation (OJ L 181, 20.6.2014, p. 1);
- Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671);
- Regulation (EU) No 1310/2013 of the European Parliament and of the Council of 17 December 2013 laying down certain transitional provisions on support for rural development by the European Agricultural Fund for Rural Development (EAFRD), amending Regulation (EU) No 1305/2013 of the European Parliament and of the Council as regards resources and their distribution in respect of the year 2014 and amending Council Regulation (EC) No 73/2009 and Regulations (EU) No 1307/2013, (EU) No 1306/2013 and (EU) No 1308/2013 of the European Parliament and of the Council as regards their application in the year 2014 (OJ L 347, 20.12.2013, p. 865).

11.2. Clearance of accounts

- Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (OJ L 347, 20.12.2013, p. 549);
- Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro (OJ L 255, 28.8.2014, p.18);
- Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency (OJ L 255, 28.8.2014, p.59);

- Commission Implementing Regulation (EU) 2015/775 of 18 May 2015 amending Implementing Regulation (EU) No 908/2014 as regards conformity clearance (OJ L 122, 19.5.2015, p. 1);
- Commission Implementing Regulation (EU) 2015/2222 of 1 December 2015 amending Implementing Regulation (EU) No 908/2014 as regards declarations of expenditure, conformity clearance and the content of the annual accounts (OJ L 316, 2.12.2015, p. 2).

11.3. Public storage

(a) Basic rules

- Regulation (EU) No 1306/2013 of the European Parliament and of the Council of 17 December 2013 on the financing, management and monitoring of the common agricultural policy and repealing Council Regulations (EEC) No 352/78, (EC) No 165/94, (EC) No 2799/98, (EC) No 814/2000, (EC) No 1290/2005 and (EC) No 485/2008 (O.J. L 347 of 20/12/2013, p. 549);
- Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (O.J. L 347 of 20/12/2013, p. 671);
- Council Regulation (EU) No 1370/2013 of 16 December 2013 determining measures on fixing certain aids and refunds related to the common organisation of the markets in agricultural products (O.J. L 346 of 20/12/2013, p. 12);
- Regulation (EU) No 223/2014 of the European Parliament and of the Council of 11 March 2014 on the Fund for European Aid to the Most Deprived (O.J. L 72 of 12/3/2014, p 1);
- Commission Delegated Regulation (EU) No 906/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to public intervention expenditure (O.J. L 255 of 28/8/2014, p. 1);
- Commission Regulation (EU) No 1272/2009 of 11 December 2009 laying down common detailed rules for the implementation of Council Regulation (EC) No 1234/2007 as regards buying-in and selling of agricultural products under public intervention (OJ L349, 29/12/2009, p.1.).

(b) Depreciation on buying in

- No depreciation on buying-in was fixed for the 2015 accounting year.

(c) Additional depreciation at the end of the financial year

- No depreciation at the end of the 2015 financial year was fixed;

(d) Uniform interest rate for reimbursing Member States' financing costs

- Commission Implementing Regulation (EU) No 1079/2014 of 14 October 2014 fixing the interest rates to be used for calculating the costs of financing intervention measures comprising buying-in, storage and disposal for the 2015 EAGF accounting year. (OJ L 297, 15/10/2014, p. 7).

(e) Standard amounts for reimbursing physical storage operations

- Commission Implementing Decision C(2014)5616 of 11 August 2014 (not published) fixing, for the 2015 financial year, the standard amounts to be used for financing physical operations arising from the public storage of agricultural products.

(f) Declaration rules

- Commission Delegated Regulation (EU) No 907/2014 of 11 March 2014 supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, securities and use of euro (O.J. L 255 of 28/8/2014, p.18);
- Commission Implementing Regulation (EU) No 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) No 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency (O.J. L 255 of 28/8/2014, p.59).

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ANNEX 1
 EAGF Budgetary procedure for 2015

Article Chapter Title	Heading	DB ...		DB Council position		Amending Letter (AL)		DB EP... position		New DB		BUDGET	
		CA*	PA**	CA*	PA**	CA*	PA**	CA*	PA**	CA*	PA**	CA*	PA**
		8.10		7.53		8.10		8.10		8.10		8.10	
05 01	ADMINISTRATIVE EXPENDITURE OF POLICY AREA AGRICULTURE AND RURAL DEVELOPMENT	8.10	8.10	7.53	7.53	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10
05 01 04	Support expenditure for operations of Policy Area Agriculture (1)	8.10	8.10	7.53	7.53	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10
05 01 06	Consumer, Health, Agriculture and Food Executive Agency (2)	8.10	8.10	7.53	7.53	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10
05 02	INTERVENTIONS IN AGRICULTURAL MARKETS (3)	2 404.39	2 404.51	2 390.94	2 391.05	2 400.69	2 400.81	2 445.39	2 445.51	2 400.69	2 400.78	2 400.69	2 400.75
05 02 01	Cereals	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 02	Rice	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 03	Refunds on non-Annex 1 products	1.00	1.00	1.00	1.00	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
05 02 04	Food programmes	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 05	Sugar	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 06	Olive oil	44.60	44.60	44.32	44.32	46.60	46.60	44.60	44.60	46.60	46.60	46.60	46.60
05 02 07	Textile plants	6.20	6.20	6.16	6.16	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
05 02 08	Fruit and vegetables	836.70	836.70	831.47	831.47	836.20	836.20	843.70	843.70	836.20	836.20	836.20	836.20
05 02 09	Products of wine-growing sector	1 095.00	1 095.00	1 088.16	1 088.16	1 095.00	1 095.00	1 095.00	1 095.00	1 095.00	1 095.00	1 095.00	1 095.00
05 02 10	Promotion	62.29	62.41	61.91	62.01	65.19	65.31	92.29	92.41	65.19	65.28	65.19	65.25
05 02 11	Other plant products/measures	249.40	249.40	249.39	249.39	233.40	233.40	249.40	249.40	233.40	233.40	233.40	233.40
05 02 12	Milk and milk products	77.10	77.10	76.62	76.62	77.10	77.10	81.10	81.10	77.10	77.10	77.10	77.10
05 02 13	Beef and veal	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
05 02 14	Sheepmeat and goatmeat	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	32.00	32.00	31.81	31.81	40.80	40.80	32.00	32.00	40.80	40.80	40.80	40.80
05 03	DIRECT AIDS	41 378.44	41 378.44	41 378.44	41 378.44	40 908.60	40 908.60	41 378.44	41 378.44	40 908.60	40 908.60	40 908.60	40 908.60
05 03 01	Decoupled direct aids (4)	37 867.00	37 867.00	37 867.00	37 867.00	37 397.00	37 397.00	37 867.00	37 867.00	37 397.00	37 397.00	37 397.00	37 397.00
05 03 02	Other direct aids	3 078.24	3 078.24	3 078.24	3 078.24	3 078.24	3 078.24	3 078.24	3 078.24	3 078.24	3 078.24	3 078.24	3 078.24
05 03 03	Additional amounts of aid	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
05 03 10	Reserve for crisis in the agricultural sector	433.00	433.00	433.00	433.00	433.00	433.00	433.00	433.00	433.00	433.00	433.00	433.00
05 04	RURAL DEVELOPMENT	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 04 01	Rural development financed by the EAGGF-Guaranteee section - Programming period 2000-2006 (5)	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 04 03	Other measures: Plant and animal genetic resources	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 07	AUDIT OF AGRICULTURAL EXPENDITURE	61.90	61.90	43.70	43.70	87.30	87.30	61.90	61.90	87.30	87.30	87.30	87.30
05 07 01	Control of agricultural expenditure	26.80	26.80	17.30	17.30	26.80	26.80	26.80	26.80	26.80	26.80	26.80	26.80
05 07 02	Settlement of disputes	35.10	35.10	26.40	26.40	60.50	60.50	35.10	35.10	60.50	60.50	60.50	60.50
05 08	POLICY STRATEGY AND COORDINATION OF POLICY AREA AGRICULTURE & RURAL DEVELOPMENT	50.93	44.04	34.67	27.78	50.93	44.04	50.93	44.04	50.93	43.31	50.93	42.71
05 08 01	Farm Accountancy Data Network (FADN)	15.01	12.29	11.51	8.79	15.01	12.29	15.01	12.29	15.01	12.01	15.01	11.78
05 08 02	Surveys on the structure of agricultural holdings	19.45	16.76	10.45	7.76	19.45	16.76	19.45	16.76	19.45	16.38	19.45	16.07
05 08 03	Restructuring of systems for agricultural surveys	4.77	3.30	3.27	1.80	4.77	3.30	4.77	3.30	4.77	3.22	4.77	3.16
05 08 06	Enhancing public awareness of the common agricultural policy	8.00	8.00	6.00	6.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
05 08 09	EAGF - Operational technical assistance	3.70	3.70	3.44	3.44	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
TOTAL 2015 EAGF APPROPRIATIONS		43 903.75	43 896.98	43 855.28	43 848.50	43 455.78	43 449.01	43 944.75	43 937.98	43 455.78	43 448.25	43 455.78	43 447.62

(1) The budget item concerning EAGF is 05 01 04 01.
 (2) The budget item concerning EAGF is 05 01 06 01.
 (3) Additional needs to be covered by assigned revenue: for the DB and the AL estimated at EUR 250 million, for the new DB and the AL estimated at EUR 523.6 million
 (4) Additional needs to be covered by assigned revenue: for the DB estimated at EUR 780 million, for the AL, the new DB and the Budget estimated at EUR 1 245 million
 (5) Rural Development financed by the ex-European Agricultural Guidance and Guarantee Fund-Guaranteee section (EAGGF) - Programming period 2000-2006

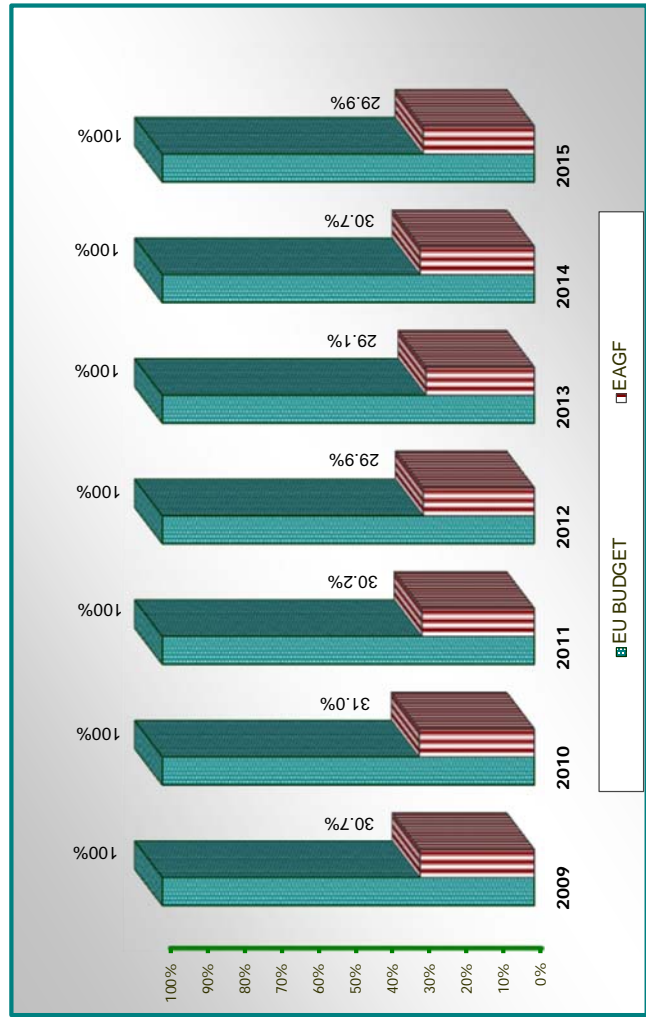
* CA : Commitment Appropriations
 ** PA : Payment Appropriations
 *** DB : Draft Budget
 **** EP : European Parliament

ANNEX 2

PART OF THE EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF IN THE EU BUDGET
 2009 to 2015 FINANCIAL YEARS

Commitment Appropriations

BUDGET YEAR	2009	2010	2011	2012	2013	2014	2015
European Union BUDGET	100%	100%	100%	100%	100%	100%	100%
European Agricultural Guarantee Fund	30.7%	31.0%	30.2%	29.9%	29.1%	30.7%	29.9%



Annex 3
 Summary of outturn for 2015

EAGF - BUDGET

in EUR				
Expenditure section of budget (1)	Commitment appropriations	Payment appropriations	Revenue section of budget (AR) (2)	Estimates
1. Initial appropriations for EAGF of which	43 455 780 762.00	43 447 624 585.00	1. Clearance decisions	868 600 000.00
1a. Appropriations under shared management	43 388 597 789.00	43 388 597 789.00	2. Irregularities	165 000 000.00
1b. Appropriations under direct management	67 182 973.00	59 026 796.00	3. Superlevy from milk producers	405 000 000.00
2. Amending budget	-900 000.00	-900 000.00		
3. Transfer to / out of EAGF in the year		-107 267.78	Total forecasted assigned revenue	1 438 600 000.00
4. Final appropriations for EAGF of which	43 454 880 762.00	43 446 617 317.22		
4a. Appropriations under shared management	43 388 791 789.00	43 388 791 789.00		
4b. Appropriations under direct management	66 088 973.00	57 825 528.22		

(1) Appropriations entered in the 2015 budget taking into account the assigned revenue to be collected in 2015 and the one carried over from 2014 to 2015 in accordance with Article 14 of Regulation (EU, EURATOM) No 966/2012

(2) AR: Assigned revenue. There are no amounts of revenue entered on the revenue line (p.m.), but the forecast amount is indicated in the budget remarks

EAGF - EXECUTION

in EUR		
Summary of execution	Execution of commitment appropriations	Execution of payment appropriations
Shared management (3)	44 883 460 321.82	44 883 460 321.82
Expenditure under direct management (4)	64 654 779.75	56 154 302.09
Total	44 948 115 101.57	44 939 614 623.91

(3) Committed amounts. Commitment and payment less assigned revenue received: EUR 43 251 824 819.59

(4) Includes payments made from appropriations carried over (EUR 14 479 209.82)

in EUR	
Assigned Revenue	
Forecasted revenue	1 438 600 000.00
Revenue received	1 631 635 502.23
Difference	193 035 502.23

in EUR				
Expenditure under shared management				
	Final appropriations (C1)	Non automatic carry over of 2014 C1 appropriations (C2)	Appropriations from AR (C4)	Carry over of appropriations from AR of 2014 (C5)
Appropriations	43 388 791 789.00	868 195 629.00	1 631 635 502.23	341 269 447.90
Execution (5)	42 952 988 817.08	853 965 493.25	735 236 563.59	341 269 447.90
Appropriations cancelled	25 999 400.92	14 230 135.75	-	-
Carry over to 2016	409 803 571.00		896 398 938.64	-

(5) Commitment appropriations = payment appropriations

in EUR				
Expenditure under direct management				
	Commitment appropriations	Decommitments	Payments appropriations	Carry over to 2016 (7)
1. Appropriations (C1) including transfers (6)	66 088 973.00		57 825 528.22	-
2. Execution (C1)	64 654 779.75		41 675 092.27	13 821 274.51
3. Appropriations cancelled	1 434 193.25		2 329 161.44	-

(6) This amount includes transfers to "shared management" for a total amount of EUR -194 000.00 for commitment and payment appropriations, a transfer "out" of EAGF of EUR -107 267.78 for payment appropriations and an Amending Budget of EUR -900 000.00 for commitment and payment appropriations.

(7) Carry over to 2016 only for non differentiated appropriations

in EUR				
Expenditure under direct management - Carry over from 2014 to 2015 (non differentiated appropriations)	Commitment appropriations	Decommitments	Payments	Cancelled
Carried over appropriations	16 114 870.92	1 024 592.83	14 479 209.82	611 068.27

ANNEX 4

Monthly reimbursements to Member States in the 2015 financial year

TO PAY in EUR	2014 11 January	2014 12 February	2015 01 March	2015 02 April	2015 03 May	2015 04 June	2015 05 July	2015 06 August	2015 07 September	2015 08 October	2015 09 November	2015 10 December	2015 Compl. Payment	Financial year 2015
BE	250 366 856	271 627 172	6 011 183	3 796 176	3 902 277	15 812 035	8 091 216	12 162 084	-97 570	5 604 836	11 516 564	30 565 186	-1 307	619 356 711
BG	1 131 716	33 126 886	481 101 048	21 302 127	-4 546 577	49 339 130	51 778 012	10 585 722	3 869 969	4 982 887	4 476 675	2 537 794	0	659 685 389
CZ	372 132 560	347 484 904	35 537 557	73 886 279	22 358 887	6 674 530	2 996 390	2 458 870	8 512 027	15 340 028	4 000 191	4 335 106	0	885 727 330
DK	-27 261 461	842 990 025	18 365 073	23 667 630	11 501 240	3 551 924	2 062 547	1 344 832	26 514 751	2 160 732	1 101 792	289 041	-44 029	906 244 097
DE	-160 340 353	5 094 934 620	29 375 724	9 858 828	-6 902 568	13 149 437	4 562 513	3 293 287	8 006 375	7 574 509	25 178 650	35 858 836	-807	5 084 549 030
EE	119 425	110 265 799	230 748	6 964 599	-201 503	74 000	295 082	77 413	295 034	253 219	103 710	62 765	0	118 540 290
IE	546 424 785	606 913 474	7 866 723	5 575 074	4 153 500	2 259 923	2 052 624	35 239 050	3 013 698	496 311	818 293	281 733	0	1 215 095 189
EL	880 580 755	910 190 021	-135 430 467	-33 752 166	195 317 134	53 634 112	27 322 723	33 676 406	4 975 470	6 281 284	43 820 033	24 130 589	0	2 010 745 895
ES	2 199 665 681	2 380 692 475	69 188 864	59 805 799	121 723 371	122 500 632	62 751 978	247 053 910	45 041 707	-4 772 316	67 110 656	213 628 665	-2 430 461	5 581 960 962
FR	3 608 514 765	3 464 015 817	64 803 900	32 625 800	-228 774 720	235 561 152	32 408 923	149 682 530	80 554 066	-4 473 121	279 786 677	49 103 715	0	7 763 809 501
HR	46 848	152 191	266 276	131 867 005	18 410 405	4 325 448	811 502	6 291 439	751 579	155 209	163 540	1 970 932	0	165 212 373
IT	1 414 006 096	1 011 230 987	73 518 330	837 518 226	54 463 855	177 139 502	129 646 240	306 787 305	40 537 010	34 444 402	104 637 608	239 860 725	0	4 423 790 287
CY	-1 451 892	16 353 982	20 139 996	10 556 515	2 682 044	598 545	114 119	2 226 904	-2 882	228 894	1 788 904	4 030 488	0	57 275 648
LV	57 721 148	70 416 927	11 462 547	15 261 006	3 332 361	2 902 509	177 527	1 515 811	2 441 309	704 241	29 553	235 984	0	166 200 825
LT	149 187 019	118 633 597	15 598 901	55 233 072	18 896 986	8 901 286	13 732 210	3 968 742	1 566 469	1 123 404	2 130 465	6 197 857	209 450	395 379 480
LU	-797 033	31 960 875	46 531	85 397	118 186	9 148	72 022	45 477	830 956	-394 330	4 296	157 118	0	32 138 643
HU	551 712 908	30 611 923	43 103 431	260 223 491	248 648 729	50 624 252	22 872 377	58 100 144	12 254 882	206 157	5 049 106	28 174 396	39 887	1 311 621 664
MT	0	54 990	0	4 218 931	-344	930 452	5 654	137 152	12 068	81 448	84 412	90 337	0	5 615 098
NL	-126 287 234	686 028 606	20 012 642	49 383 421	42 259 238	8 408 313	11 478 754	13 082 453	7 320 898	-4 867 289	24 935 419	10 648 025	0	742 413 245
AT	-22 551 987	602 342 142	2 275 144	1 802 266	75 396 076	11 131 397	2 768 123	751 053	1 291 631	642 627	13 722 865	5 647 959	0	695 219 296
PL	-38 412 042	573 486 686	1 275 701 218	1 062 632 662	302 791 011	120 121 013	79 863 080	24 671 967	23 353 174	-20 696 122	48 015 484	4 737 182	-74 785	3 456 190 529
PT	306 581 382	251 570 922	20 451 571	15 331 697	5 283 724	19 187 940	13 747 722	11 578 449	7 163 433	-41 398 964	17 320 669	48 367 098	-2 213	675 203 428
RO	651 469 334	2 170 409	630 497 123	79 281 877	-23 665 174	6 265 665	3 644 617	52 652 934	7 761 615	3 849 496	5 749 276	544 873	0	1 420 242 043
SI	3 934 634	49 860	52 742 723	75 048 252	1 203 099	424 754	201 034	297 975	267 823	273 281	5 095 315	17 502	0	139 556 252
SK	141 442	376 459 557	-116 697	-8 702	29 809 170	9 876 748	7 747 077	5 794 808	3 727 676	384 274	1 243 607	1 650 942	0	436 709 902
FI	1 499 735	495 838 369	1 147 979	312 799	496 828	13 457 610	15 502 037	11 279 161	1 518 756	-3 020 434	442 992	-97 742	0	538 378 090
SE	2 066 171	662 723 954	5 150 702	1 263 855	1 002 233	1 088 824	4 519 207	16 224 799	480 618	-2 773 605	613 034	3 909 592	0	696 269 385
UK	4 462 822	2 913 751 570	72 015 439	32 215 455	20 334 045	40 614 833	16 652 667	24 201 828	6 387 272	-76 931 179	4 161 387	828 097	0	3 058 694 236
TOTAL	10 624 684 079	21 906 088 741	2 821 064 210	2 835 957 371	920 003 497	978 565 113	517 877 978	1 035 192 503	298 349 824	-74 540 122	673 101 194	717 764 696	-2 304 265	43 251 824 820

ANNEX 5
Payments carried out under direct management by the European Commission during financial year 2015
(differentiated appropriations)

in EUR

Direct management payments on the appropriations of the 2015 Budget					
Budget item	Commitment appropriations 2015	Commitments	Payment appropriations	Amounts charged (payments)	
05 02 10 02	1 189 000.00	1 185 298.76	787 581.21	783 571.34	
05 04 03 02	pm	0.00	pm	0.00	
05 08 01 00	15 009 325.00	14 715 911.71	14 151 735.00	14 150 128.24	
05 08 02 00	19 450 000.00	19 317 815.88	13 621 271.01	12 371 271.01	
05 08 03 00	4 773 648.00	4 661 180.06	3 597 941.00	3 416 822.85	
TOTAL	40 421 973.00	39 880 206.41	32 158 528.22	30 721 793.44	
Direct management payments on not-automatically carried over appropriations from financial year 2014 to financial year 2015					
Budget item	Carryovers	Commitments	Payment appropriations	Amounts charged (payments)	
-	-	-	-	-	

ANNEX 6

Payments carried out under direct management by the European Commission during financial year 2015 (non-differentiated appropriations)

in EUR

Direct management payments on the appropriations of the 2015 Budget						
Budget item	Appropriations 2015	Commitments	Cancelled commitment appropriations	Amounts charged (payments)	Automatic carryovers	
05 01 04 01	8 100 000.00	7 985 026.16	114 973.84	2 112 010.31	5 873 015.85	
05 01 06 01	166 000.00	166 000.00	0.00	166 000.00	0.00	
05 07 01 02	7 480 000.00	7 480 000.00	0.00	6 691 229.74	788 770.26	
05 08 06 00	7 315 000.00	7 294 620.99	20 379.01	1 385 060.63	5 909 560.36	
05 08 09 00	2 606 000.00	1 848 926.19	757 073.81	598 998.15	1 249 928.04	
TOTAL	25 667 000.00	24 774 573.34	892 426.66	10 953 298.83	13 821 274.51	
Direct management payments on not-automatically carried over appropriations from financial year 2014 to financial year 2015						
Budget item	Carryovers	Commitments	Available appropriations	Amounts charged (payments)	Still to be charged	
-	-	-	-	-	-	
Direct management payments on automatically carried over appropriations from financial year 2014 to financial year 2015						
Budget item	Commitments carryovers	Decommitments	Total commitments remaining carryovers	Amounts charged (payments)	Appropriations lapsing	
05 01 04 01	5 709 926.26	212 040.23	5 497 886.03	5 474 822.85	23 063.18	
05 07 01 02	2 049 900.84	133 278.88	1 916 621.96	1 879 349.50	37 272.46	
05 08 06 00	7 143 789.15	628 982.06	6 514 807.09	5 964 074.46	550 732.63	
05 08 09 00	1 211 254.67	50 291.66	1 160 963.01	1 160 963.01	0.00	
TOTAL	16 114 870.92	1 024 592.83	15 090 278.09	14 479 209.82	611 066.27	

ANNEX 7
 ANALYSIS OF BUDGETARY EXECUTION - 2015 FINANCIAL YEAR

Commitment Appropriations		In EUROS														
F	P	T	C	A	I	HEADING	ADOPTED BUDGET 2015	AMENDING BUDGET 7/2015 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2015	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2016	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016
H							(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
05 AGRICULTURE AND RURAL DEVELOPMENT							43 455 780 762	-900 000	2 841 100 579	0	46 295 981 341	44 948 115 102	1 347 866 240	1 306 202 510	41 663 730	100%
05 01 ADMINISTRATIVE EXPENDITURE OF 'AGRICULTURE AND RURAL DEVELOPMENT' POLICY AREA							8 266 000	0	0	0	8 266 000	8 151 026	114 974	0	114 974	99%
2	05 01 04					Support expenditure	8 100 000	0	0	0	8 100 000	7 985 026	114 974	0	114 974	99%
2	05 01 04 01					European Agricultural Guarantee Fund (EAGF) - Non-operational technical assistance	8 100 000	0	0	0	8 100 000	7 985 026	114 974	0	114 974	99%
2	05 01 06					Executive agencies	166 000	0	0	0	166 000	166 000	0	0	0	100%
2	05 01 06 01					Consumer, Health, Agriculture and Food Executive Agency — Contribution from the Agricultural promotion programme	166 000	0	0	0	166 000	166 000	0	0	0	100%
05 02 IMPROVING THE COMPETITIVENESS OF THE AGRICULTURAL SECTOR THROUGH INTERVENTIONS IN AGRICULTURAL MARKETS							2 400 689 000	0	523 600 000	-54 935 000	2 869 354 000	2 666 887 140	202 466 860	199 782 870	2 683 989	100%
2	05 02 01					Cereals	p.m.				0	0	0	0	0	-
2	05 02 01 01					Export refunds for cereals	p.m.				0	0	0	0	0	-
2	05 02 01 02					Intervention storage of cereals	p.m.				0	0	0	0	0	-
2	05 02 01 99					Other measures (cereals)	p.m.				0	0	0	0	0	-
2	05 02 02					Rice	p.m.				0	0	0	0	0	-
2	05 02 02 01					Export refunds for rice	p.m.				0	0	0	0	0	-
2	05 02 02 02					Intervention storage of rice	p.m.				0	0	0	0	0	-
2	05 02 02 99					Other measures (rice)	p.m.				0	0	0	0	0	-
2	05 02 03					Refunds on non-Annex I products	100 000			-46 000	54 000	53 778	222	0	222	100%
2	05 02 04					Food programmes	p.m.			-3 225 000	-3 225 000	-3 225 804	804	0	804	100%
2	05 02 04 99					Other measures (food programmes)	p.m.			-3 225 000	-3 225 804	-3 225 804	804	0	804	100%
2	05 02 05					Sugar	p.m.				0	0	0	0	0	-
2	05 02 05 01					Export refunds for sugar and isoglucose	p.m.				0	0	0	0	0	-
2	05 02 05 03					Production refunds for sugar used in the chemical industry	p.m.				0	0	0	0	0	-
2	05 02 05 08					Private storage of sugar	p.m.				0	0	0	0	0	-
2	05 02 05 99					Other measures (sugar)	p.m.				0	0	0	0	0	-
2	05 02 06					Olive oil	46 600 000			-2 474 000	44 126 000	44 069 178	56 822	0	56 822	100%
2	05 02 06 03					Private storage of olive oil	p.m.				0	-6 730	6 730	0	6 730	-
2	05 02 06 05					Quality improvement measures	46 000 000			-1 961 000	44 039 000	43 989 143	49 857	0	49 857	100%
2	05 02 06 99					Other measures (olive oil)	600 000			-513 000	87 000	86 765	235	0	235	100%
2	05 02 07					Textile plants	6 200 000			-65 000	6 135 000	6 134 000	1 000	0	1 000	100%
2	05 02 07 02					Private storage of flax fibre	p.m.				0	0	0	0	0	-

ANNEX 7
 ANALYSIS OF BUDGETARY EXECUTION - 2015 FINANCIAL YEAR

Commitment Appropriations		ADOPTED BUDGET 2015	AMENDING BUDGET 7/2015 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2015	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2016	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016
F T C A I	HEADING										
2	05 02 07 03	6 100 000	0	0	35 000	6 135 000	6 134 000	1 000	0	1 000	100%
2	05 02 07 99	100 000	0	0	-100 000	0	0	0	0	0	100%
2	05 02 08	836 200 000	0	458 334 000	-26 451 000	1 268 083 000	1 118 567 572	149 515 428	147 034 366	2 481 062	100%
2	05 02 08 03	541 500 000	0	274 874 200	-807 000	815 567 200	813 098 490	2 468 710	0	2 468 710	100%
2	05 02 08 11	150 000 000	0	0	-29 726 000	120 274 000	120 269 161	4 839	0	4 839	100%
2	05 02 08 12	144 000 000	0	0	-39 936 000	104 064 000	104 063 824	176	0	176	100%
2	05 02 08 99	700 000	0	183 459 800	44 018 000	228 177 800	81 136 097	147 041 703	147 034 366	7 338	100%
2	05 02 09	1 095 000 000	0	0	-65 065 000	1 029 935 000	1 029 816 173	118 827	0	118 827	100%
2	05 02 09 08	1 094 000 000	0	0	-63 244 000	1 030 756 000	1 030 755 826	174	0	174	100%
2	05 02 09 99	1 000 000	0	0	-1 821 000	-821 000	-939 653	118 653	0	118 653	100%
2	05 02 10	65 189 000	0	0	2 331 500	67 520 500	67 516 751	3 749	0	3 749	100%
2	05 02 10 01	64 000 000	0	0	2 331 500	66 331 500	66 331 452	48	0	48	100%
2	05 02 10 02	1 189 000	0	0	0	1 189 000	1 185 299	3 701	0	3 701	100%
2	05 02 10 99	p.m.	0	0	0	0	0	0	0	0	100%
2	05 02 11	233 400 000	0	0	6 623 000	240 023 000	240 022 195	805	0	805	100%
2	05 02 11 03	2 300 000	0	0	-23 000	2 277 000	2 277 000	0	0	0	100%
2	05 02 11 04	231 000 000	0	0	6 747 800	237 747 800	237 747 027	773	0	773	100%
2	05 02 11 99	100 000	0	0	-101 800	-1 800	-1 833	33	0	33	100%
2	05 02 12	77 100 000	0	65 266 000	29 985 000	172 351 000	119 595 837	52 755 163	52 748 504	6 659	100%
2	05 02 12 01	p.m.	0	0	0	0	0	0	0	0	100%
2	05 02 12 02	p.m.	0	938 000	452 000	1 390 000	731 684	658 316	657 333	983	100%
2	05 02 12 04	p.m.	0	3 008 000	1 713 000	4 721 000	2 680 336	2 040 664	2 038 394	2 271	100%
2	05 02 12 06	p.m.	0	0	0	0	0	0	0	0	100%
2	05 02 12 08	77 000 000	0	0	-3 647 000	73 353 000	73 350 308	2 692	0	2 692	100%
2	05 02 12 99	100 000	0	61 320 000	31 467 000	92 887 000	42 833 509	50 053 491	50 052 778	713	100%
2	05 02 13	100 000	0	0	55 700	155 700	154 580	1 120	0	1 120	99%
2	05 02 13 01	100 000	0	0	-11 000	89 000	87 904	1 096	0	1 096	99%
2	05 02 13 02	p.m.	0	0	0	0	0	0	0	0	100%
2	05 02 13 04	p.m.	0	0	66 700	66 700	66 676	24	0	24	100%
2	05 02 13 99	p.m.	0	0	0	0	0	0	0	0	100%
2	05 02 14	p.m.	0	0	0	0	0	0	0	0	100%
2	05 02 14 01	p.m.	0	0	0	0	0	0	0	0	100%
2	05 02 14 99	p.m.	0	0	0	0	0	0	0	0	100%
2	05 02 15	40 800 000	0	0	3 395 800	44 195 800	44 182 881	12 919	0	12 919	100%
2	05 02 15 01	p.m.	0	0	71 300	71 300	71 261	39	0	39	100%
2	05 02 15 02	p.m.	0	0	11 492 500	11 492 500	11 491 400	1 100	0	1 100	100%

ANNEX 7
 ANALYSIS OF BUDGETARY EXECUTION - 2015 FINANCIAL YEAR

Commitment Appropriations		In EUROS									
F	T C A I	ADOPTED BUDGET 2015	AMENDING BUDGET 7/2015 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2015	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2016	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016
		(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
	HEADING										
2	05 02 15 04	p.m.		0	0	0	0	0	0	0	
2	05 02 15 05	1 000 000		0	-970 000	30 000	27 822	2 178	0	2 178	93%
2	05 02 15 06	31 000 000		0	-3 328 000	27 672 000	27 667 370	4 630	0	4 630	100%
2	05 02 15 99	8 800 000		0	-3 870 000	4 930 000	4 925 028	4 972	0	4 972	100%
2	05 03	40 908 597 789	0	2 317 500 579	85 802 000	43 311 900 368	42 168 038 033	1 143 862 335	1 106 419 640	37 442 696	100%
	DIRECT AIDS AIMED AT CONTRIBUTING TO FARM INCOMES; LIMITING FARM INCOME VARIABILITY AND MEETING ENVIRONMENT AND CLIMATE OBJECTIVES										
2	05 03 01	37 397 000 000	0	1 449 304 950	143 805 000	38 990 109 950	38 293 484 951	696 624 999	696 616 069	8 931	100%
2	05 03 01 01	28 342 000 000		0	187 283 000	29 281 971 882	29 281 971 882	0	0	0	100%
2	05 03 01 02	7 806 000 000		0	-35 699 000	7 770 301 000	7 770 300 202	798	0	798	100%
2	05 03 01 03	278 000 000		0	-455 000	277 545 000	277 543 438	1 562	0	1 562	100%
2	05 03 01 04	Separate fruit and vegetables payment		0	150 000	12 149 748	12 149 748	252	0	252	100%
2	05 03 01 05	Specific support (article 68) - decoupled direct aids		0	-6 430 000	500 570 000	500 566 469	3 531	0	3 531	100%
2	05 03 01 06	Separate soft fruit payment		0	-575 000	11 423 749	11 423 749	1 251	0	1 251	100%
2	05 03 01 07	Redistributive payment		0	53 000	440 053 000	440 052 279	721	0	721	100%
2	05 03 01 99	Other (decoupled direct aids)		0	-522 816	696 094 069	-522 816	696 616 884	696 616 069	816	100%
2	05 03 02	3 078 397 789	0	-57 847 000	0	3 020 550 789	3 020 544 400	6 389	0	6 389	100%
2	05 03 02 06	884 000 000		0	-3 184 000	880 816 000	880 815 902	98	0	98	100%
2	05 03 02 07	Additional suckler-cow premium		0	-722 400	48 277 600	48 277 259	341	0	341	100%
2	05 03 02 13	Sheep and goat premium		0	-440 400	21 559 600	21 559 198	402	0	402	100%
2	05 03 02 14	Sheep and goat supplementary premium		0	-159 000	6 841 000	6 840 335	665	0	665	100%
2	05 03 02 28	Aid for silkworms		0	-60 000	440 000	439 733	267	0	267	100%
2	05 03 02 36	Payments for specific types of farming and quality production		0	-1 211 000	89 000	88 481	519	0	519	99%
2	05 03 02 39	Additional amount for sugar beet and cane producers		0	-25 200	174 800	173 908	892	0	892	99%
2	05 03 02 40	Area aid for cotton		0	5 018 000	244 018 000	244 017 454	546	0	546	100%
2	05 03 02 42	Transitional fruit and vegetables payment - Other products than tomatoes		0	-26 000	174 000	173 730	270	0	270	100%
2	05 03 02 44	Specific support (article 68) - coupled direct aids		0	-32 048 000	1 397 952 000	1 397 951 929	71	0	71	100%
2	05 03 02 50	POSEI - European Union support programmes		0	-10 106 000	410 894 000	410 893 474	526	0	526	100%
2	05 03 02 52	POSEI - Aegean Islands		0	-2 270 000	15 730 000	15 729 105	895	0	895	100%
2	05 03 02 99	Other (direct aids)		0	-12 613 000	-6 415 211	-6 416 108	897	0	897	100%
2	05 03 03	200 000	0	0	-156 000	44 000	43 188	812	0	812	98%
2	05 03 09	Reimbursement of direct aids in relation to financial discipline (C)	0	868 195 629	433 000 000	1 301 195 629	853 965 493	447 230 136	409 803 571	37 426 565	97%
2	05 03 10	Reserve for crisis in the agricultural sector	433 000 000	0	-433 000 000	0	0	0	0	0	-

ANNEX 7
 ANALYSIS OF BUDGETARY EXECUTION - 2015 FINANCIAL YEAR

Commitment Appropriations		ADOPTED BUDGET 2015	AMENDING BUDGET 7/2015 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2015	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2016	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016
HEADING		(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((9) - (8)) / (5)
05 04 RURAL DEVELOPMENT		0	0	0	-1 196 000	-1 196 000	-1 289 466	93 466	0	93 466	
2 05 04 01	Completion of rural development financed by the EAGGF-Guarantee Section – Programming period 2000 - 2006	p.m.	0	0	-1 196 000	-1 196 000	-1 289 466	93 466	0	93 466	
2 05 04 01 14	Completion of rural development financed by the EAGGF Guarantee Section - Programming period 2000-2006	p.m.	0	0	-1 196 000	-1 196 000	-1 289 466	93 466	0	93 466	
2 05 04 03	Completion of other measures	p.m.	0	0	0	0	0	0	0	0	
2 05 04 03 02	Plant and animal genetic resources - Completion of earlier measures	p.m.	0	0	0	0	0	0	0	0	
05 07	AUDIT OF AGRICULTURAL EXPENDITURE FINANCED BY THE EAGF	87 300 000	0	0	-28 797 000	58 503 000	58 489 914	13 086	0	13 086	100%
2 05 07 01	Control of agricultural expenditure	26 800 000	0	0	30 019 000	56 819 000	56 817 974	1 026	0	1 026	100%
2 05 07 01 02	Monitoring and preventive measures - Direct payments by the Union	6 800 000	0	0	680 000	7 480 000	7 480 000	0	0	0	100%
2 05 07 01 06	Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF	20 000 000	0	0	151 000	20 151 000	20 150 135	865	0	865	100%
2 05 07 01 07	Expenditure for financial corrections in favour of Member States following decisions on conformity clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF	p.m.	0	0	29 188 000	29 188 000	29 187 839	161	0	161	100%
2 05 07 02	Settlement of disputes	60 500 000	0	0	-58 816 000	1 684 000	1 671 940	12 060	0	12 060	99%
05 08	POLICY STRATEGY AND COORDINATION OF 'AGRICULTURE AND RURAL DEVELOPMENT' POLICY AREA	50 927 973	-900 000	0	-874 000	49 153 973	47 838 455	1 315 518	0	1 315 518	97%
2 05 08 01	Farm Accountancy Data Network (FADN)	15 009 325	0	0	0	15 009 325	14 715 912	293 413	0	293 413	98%
2 05 08 02	Surveys on the structure of agricultural holdings	19 450 000	0	0	0	19 450 000	19 317 816	132 184	0	132 184	99%
2 05 08 03	Restructuring of systems for agricultural surveys	4 773 648	0	0	0	4 773 648	4 661 180	112 468	0	112 468	98%
2 05 08 06	Enhancing public awareness of the common agricultural policy	8 000 000	-100 000	0	-585 000	7 315 000	7 294 621	20 379	0	20 379	100%
2 05 08 09	EAGF - Operational technical assistance	3 695 000	-800 000	0	-289 000	2 606 000	1 848 926	757 074	0	757 074	71%
TOTAL 2015 EAGF		43 455 780 762	-900 000	2 841 100 579	0	46 295 981 341	44 948 115 102	1 347 866 240	1 306 202 510	41 663 730	100%

(a) FPH = Financial Perspectives Heading / T = Title / C = Chapter / A = Article / I = Item

(b) For EAGF, the Amending Budget No 7/2015 concerns only articles 05 08 06 and 05 08 09; commitment appropriations were reduced by respectively EUR 0.1 million and EUR 0.8 million.

(c) Part of the difference established in column (9) relates to unused appropriations for the reimbursement in relation to financial discipline in 2015 which can not be used by the EAGF after 2015: EUR 14 230 136 (EUR 868 195 629 - EUR 853 965 493).

ANNEX 8

Assigned revenue for policy area 05 (under shared management) Appropriations C4

Commitment Appropriations		Assigned Revenue 2015				Use of Assigned Revenue				in EUROS
ITEM	Funds	Description	Amount	Link - Budgetary Attribution		Budgetary Expenditure Item	Description	Amount		Carriedforward to 2016
				Budgetary Item	Amount			Detail	Total	
CHAPTER 67 : REVENUE CONCERNING EAGF										
6 7 0 1	IC4	Clearance of EAGF accounts – Assigned revenue	1 066 592 735.69	05 02 08 99	177 712 800.00	05 02 08 99	Other measures (fruit and vegetables)	30 678 434.03		
				05 02 12 02	900 000.00	05 02 12 02	Storage measures for skimmed-milk powder	242 667.07		
				05 02 12 04	2 900 000.00	05 02 12 04	Storage measures for butter and cream	861 606.36		
				05 02 12 99	50 500 000.00	05 02 12 99	Other measures (milk and milk products)	447 222.40		
				05 03 01 01	137 963 867.19	05 03 01 01	SPS (single payment scheme)	137 963 867.19		
				05 03 01 99	696 616 068.50	05 03 01 99	Other (decoupled direct aids)	0.00		
					1 066 592 735.69			170 193 797.05		896 398 938.64
6 7 0 2	IC4	EAGF Irregularities – Assigned revenue	155 453 811.40	05 03 01 01	155 453 811.40	05 03 01 01	SPS (single payment scheme)	155 453 811.40		
6 7 0 3	IC4	Superlevy from milk producers – Assigned revenue	409 588 955.14	05 03 01 01	409 588 955.14	05 03 01 01	SPS (single payment scheme)	409 588 955.14		
6 7 0	IC4	Revenue concerning EAGF	1 631 635 502.23					565 042 766.54		0.00
6 7	IC4	REVENUE CONCERNING EAGF TOTAL Chapter 67	1 631 635 502.23							896 398 938.64
TOTAL			1 631 635 502.23				TOTAL	735 236 563.59		896 398 938.64

ANNEX 9

Assigned revenue for policy area 05 (under shared management) Appropriations C5

Commitment Appropriations

In EUROS

Assigned Revenue 2015		Use of Assigned Revenue								
ITEM	Funds	Description	Amount	Link - Budgetary Attribution		Budgetary Expenditure Item	Funds	Description	Amount	
				Budgetary Item	Detail				Detail	Total
CHAPTER 67 : REVENUE CONCERNING EAGF										
6 7 0 1	IC5	Clearance of EAGF accounts – Assigned revenue	341 269 447,90	05 02 08 03	274 874 200,00	05 02 08 03	C5	Operational funds for producers organisations	274 874 200,00	
				05 02 08 99	5 747 000,00	05 02 08 99	C5	Other measures (fruit and vegetables)	5 747 000,00	
				05 02 12 02	38 000,00	05 02 12 02	C5	Storage measures for skimmed-milk powder	38 000,00	
				05 02 12 04	108 000,00	05 02 12 04	C5	Storage measures for butter and cream	108 000,00	
				05 02 12 99	10 820 000,00	05 02 12 99	C5	Other measures (milk and milk products)	10 820 000,00	
				05 03 01 01	49 682 247,90	05 03 01 01	C5	SPS (single payment scheme)	49 682 247,90	
									341 269 447,90	341 269 447,90
6 7 0 2	IC5	EAGF Irregularities – Assigned revenue	0,00							
6 7 0 3	IC5	Superlevy from milk producers – Assigned revenue	0,00							
6 7 0	IC5	Revenue concerning EAGF	341 269 447,90							
6 7	IC5	REVENUE CONCERNING EAGF TOTAL Chapter 67	341 269 447,90							341 269 447,90
TOTAL									341 269 447,90	341 269 447,90

ANNEX 11

Budget 2015 - EXPENDITURE for INTERVENTION in STORAGE

Commitment Appropriations	TOTAL STORAGE	TOTAL PRIVATE STORAGE	TOTAL PUBLIC STORAGE	P U B L I C S T O R A G E (Details)					Complementary depreciation end of the exercise		
				Technical costs	Financial costs	Difference between purchase and sales price	Total depreciation	Purchase depreciation		g = h + i	
											d
	a = b + c	b	c = d+e+f+g								
CEREALS											
BREAD MAKING QUALITY WHEAT											
BARLEY											
RYE											
MAIZE											
SORGHUM											
RICE											
SUGAR											
WHITE SUGAR											
RAW SUGAR											
OLIVE OIL	-0.01	-0.01									
FIBRE FLAX AND HEMP											
MILK PRODUCTS	6.92	6.80	0.13	0.12	0.01	0.00					
SKIMMED MILK	0.73	0.61	0.13	0.12	0.01	0.00					
BUTTER AND CREAM	2.68	2.68									
CHEESE	3.51	3.51									
BEEF MEAT											
PIGMEAT	11.49	11.49									
TOTAL	18.41	18.28	0.13	0.12	0.01	0.00	0.00	0.00	0.00	0.00	0.00

in EUR million

ANNEX 12
 Budget 2015 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

Commitment Appropriations		In EUROS														
Budget line	Fund source	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT
05 01 04 01	C1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Support expenditure for European Agriculture Guarantee Fund (EAGF) — Non operational technical assistance														
05 01 04	C1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Support expenditure for operations and programmes in the Agriculture and rural development policy area														
05 01 06 01	C1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Consumer, Health, Agriculture and Food Executive Agency - Contribution from the Agricultural promotion programme														
05 01 06	C1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Executive agencies														
05 01	C1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Administrative expenditure of the Agriculture and rural development policy area														
05 02 03 00	C1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Refunds on non-Annex 1 products														
05 02 03	C1	42 149 737	-	1 367 640	2 873 419	34 346 668	-	321 543	16 027 414	155 301 244	87 832 792	-	129 223 423	1 890 102	379 342	-
		Other measures (food programmes)														
05 02 04 99	C1	27 702 211	-	1 395 959	625 971	7 796 445	-	6 317 189	52 512 073	26 282 141	-	-	99 334 604	127 090	115 887	-
		Food programmes														
05 02 04	C1	69 851 948	-	2 763 598	3 499 391	42 143 113	-	321 543	22 344 603	207 813 317	114 114 933	-	228 558 027	2 017 192	495 229	-
		Private storage of olive oil														
05 02 06 03	C1	-	-	-	-	-	-	-	-	6 730	-	-	-	-	-	-
		Quality improvement measures														
05 02 06 05	C1	-	-	-	-	-	-	9 637 278	-	-	539 781	-	33 812 084	-	-	-
		Other measures (olive oil)														
05 02 06 99	C1	-	-	-	-	-	-	-	-	-	86 765	-	-	-	-	-
05 02 06	C1	-	-	-	-	-	-	9 637 278	-	6 730	539 781	-	33 898 848	-	-	-
		Olive oil														
05 02 07 03	C1	-	-	-	-	-	-	-	-	6 134 000	-	-	-	-	-	-
		Cotton — National restructuring programmes														
05 02 07	C1	-	-	-	-	-	-	-	-	6 134 000	-	-	-	-	-	-
		Textile plants														
05 02 08 03	C1	42 149 737	-	1 367 640	2 873 419	34 346 668	-	321 543	16 027 414	155 301 244	87 832 792	-	129 223 423	1 890 102	379 342	-
		Operational funds for producer organisations														
05 02 08 03	C5	27 702 211	-	1 395 959	625 971	7 796 445	-	6 317 189	52 512 073	26 282 141	-	-	99 334 604	127 090	115 887	-
		Aid to producer groups for preliminary recognition														
05 02 08 03	C1, C5	69 851 948	-	2 763 598	3 499 391	42 143 113	-	321 543	22 344 603	207 813 317	114 114 933	-	228 558 027	2 017 192	495 229	-
		School fruit scheme														
05 02 08 12	C1	1 502 674	3 562 793	5 108 346	963 013	18 753 998	766 106	865 228	-	5 776 240	2 062 780	1 310 721	25 860 482	182 047	988 318	1 194 832
		Other measures (fruit and vegetables)														
05 02 08 99	C1	464 006	27 209	78 267	-	166 541	41 753	33 959	-	710 519	265 783	1 084 597	1 752 765	38 128	32 422	253 857
		Fruit and vegetables														
05 02 08 99	C4	-	325 523	-	-	-	-	-	149 864	242 729	60 197	1 635 176	-	159 446	647 809	20 176
		Fruit and vegetables														
05 02 08 99	C1, C4, C5	464 006	352 732	78 267	-	166 541	41 753	183 822	-	2 870 215	457 130	2 719 773	1 912 211	685 937	32 422	297 796
		Fruit and vegetables														
05 02 08	C1	44 116 417	5 920 753	6 694 392	3 836 432	53 267 207	807 859	1 186 771	16 061 373	161 788 003	90 168 350	2 395 318	156 836 670	2 251 846	2 331 899	1 625 575
		Fruit and vegetables														
05 02 08	C4	-	325 523	-	-	-	-	-	1 916 967	131 151	-	-	159 446	647 809	-	23 763
		Fruit and vegetables														
05 02 08	C5	27 702 211	-	1 395 959	625 971	7 796 445	-	6 467 053	52 754 802	26 342 338	1 635 176	99 334 604	127 090	115 887	20 176	-
		National support programmes for the wine sector														
05 02 08	C1, C4, C5	71 818 628	6 246 276	8 090 351	4 462 404	61 063 652	807 859	1 186 771	22 528 426	216 459 772	116 641 839	4 030 494	256 330 720	3 026 746	2 447 786	1 669 514
		Other measures (wine-growing sector)														
05 02 09 08	C1	-	19 915 520	5 154 993	-	37 112 900	-	-	420 670	189 149	-	-	-	1 549 472	-	-
		Products of the wine-growing sector														
05 02 09	C1	-	19 915 520	5 154 993	-	37 112 900	-	-	15 582 189	210 521 149	280 544 964	1 549 671	323 062 972	4 646 000	-	-
		Promotion measures — Payments by Member States														
05 02 10 01	C1	1 429 958	3 298 149	1 144 183	2 180 549	1 496 922	100 612	802 575	10 363 986	5 814 094	11 597 329	-	6 492 633	-	125 182	3 757 085
		Promotion measures — Direct payments by the Union														
05 02 10 02	C1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Promotion														
05 02 10	C1	1 429 958	3 298 149	1 144 183	2 180 549	1 496 922	100 612	802 575	10 363 986	5 814 094	11 597 329	-	6 492 633	-	125 182	3 757 085

ANNEX 12
 Budget 2015 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

Commitment Appropriations													In EUROS				
Budget line	Fund source	Heading	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT
05 03 02 06	C1	Sucker-cow premium	67 606 217	-	-	-	-	-	4 483	-	229 420 405	446 842 727	3 198 049	50 176	-	-	-
05 03 02 07	C1	Additional suckler-cow premium	16 899 528	-	-	-	-	-	-	-	22 836 070	-	-	984	-	-	-
05 03 02 13	C1	Sheep and goat premium	-	-	-	-	-	-	4 690	-	12 559	-	1 158 817	120 753	-	-	-
05 03 02 14	C1	Sheep and goat supplementary premium	-	-	-	-	-	-	1 190	-	6 154	-	138 128	-	-	-	-
05 03 02 28	C1	Aid for silkworms	-	-	-	-	-	-	-	426 543	5 354	6 104	-	1 732	-	-	-
05 03 02 36	C1	Payments for specific types of farming and quality production	-	-	-	-	-	-	-	23 431	18 340	-	-	44 257	-	-	-
05 03 02 39	C1	Additional amount for sugar beet and cane producers	-	-	-	-	-	-	9 972	163 167	-	-	-	769	-	-	-
05 03 02 40	C1	Area aid for cotton	-	-	-	-	-	-	184 829 345	59 188 109	-	-	-	-	-	-	-
05 03 02 42	C1	Transitional fruit and vegetables payment — Other products than tomatoes	-	-	-	-	-	-	118 357	2 496	49 951	-	-	1 690	1 236	-	-
05 03 02 44	C1	Specific support (Article 68) — Coupled direct aids	3 114 435	52 143 321	55 626 462	13 697 853	17	3 808 369	24 490 654	66 394 698	157 461 516	454 285 150	11 342 553	150 339 955	3 271 493	9 885 693	25 295 760
05 03 02 50	C1	POSEI — European Union support programmes	-	-	-	-	-	-	-	-	180 535 881	150 262 673	-	-	-	-	-
05 03 02 52	C1	POSEI — Aegean islands	-	-	-	-	-	-	15 729 105	-	-	-	-	-	-	-	-
05 03 02 89	C1	Other direct aids	- 777	-	-	-	4 016	-	14 562	- 2 412	51 768	- 1 661	-	- 6 985 779	-	-	479
05 03 02	C1	Other direct aids	87 619 403	52 143 321	55 626 462	13 693 053	4 033	3 808 369	24 515 579	267 529 038	649 701 820	1 051 444 944	15 837 547	143 574 050	3 272 730	9 885 693	25 296 239
05 03 03 00	C1	Additional amounts of aid	-	-	-	-	- 435	-	- 240	-	-	-	-	-	-	-	-
05 03 03	C1	Additional amounts of aid	-	-	-	-	- 435	-	- 240	-	-	-	-	-	-	-	-
05 03 09 00	C2	Reimbursement of direct aids in relation to financial discipline	13 516 500	-	21 033 309	23 196 648	125 613 712	1 997 130	26 167 652	34 783 532	105 773 987	191 223 344	-	68 149 842	683 112	2 235 647	5 947 921
05 03 09	C2	Reimbursement of direct aids in relation to financial discipline	13 516 500	-	21 033 309	23 196 648	125 613 712	1 997 130	26 167 652	34 783 532	105 773 987	191 223 344	-	68 149 842	683 112	2 235 647	5 947 921
05 03	C1	Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	443 952 529	643 791 855	861 424 161	890 247 920	5 009 638 619	108 718 511	1 192 380 427	2 099 049 061	4 903 905 159	7 397 482 293	151 049 986	3 456 448 113	50 452 051	154 283 402	387 790 837
05 03	C2	Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	13 516 500	-	21 033 309	23 196 648	125 613 712	1 997 130	26 167 652	34 783 532	105 773 987	191 223 344	-	68 149 842	683 112	2 235 647	5 947 921
05 03	C4	Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	92 833 147	-	-	-	10 761 830	4 468 058	-	7 885 384	29 031 623	13 845 743	8 282 055	386 907 395	-	-	-
05 03	C5	Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	16 228	-	-	-	14 945	-	528 752	-	30 435 387	147 110	4 537	8 697 462	-	-	-
05 03	C1,C2,C4,C5	Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	550 418 404	643 791 855	882 457 471	924 221 343	5 139 891 278	110 715 641	1 226 962 215	2 162 864 217	5 110 076 314	7 602 698 489	159 336 578	3 920 202 811	51 135 162	156 519 049	393 738 758
05 04 01 14	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	-	-	-	-	- 5 789	-	-	-	- 7 054	-	-	-	-	-	-
05 04 01	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	-	-	-	-	- 5 789	-	-	-	- 7 054	-	-	-	-	-	-
05 04	C1	Rural development	-	-	-	-	- 5 789	-	-	-	- 7 054	-	-	-	-	-	-
05 07 01 02	C1	Monitoring and preventive measures — Direct payments by the Union	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 07 01 06	C1	Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF Expenditure for financial corrections in favour of Member States following decisions on conformity clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF	-	-	3 586	-	109 197	1 492	1 097 545	-	305 260	9 593 200	-	6 793 517	-	-	-
05 07 01	C1	Control of agricultural expenditure	-	-	3 586	-	109 197	1 492	1 097 545	-	305 260	9 593 200	-	6 793 517	-	-	-

ANNEX 12
 Budget 2015 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

Commitment Appropriations		In EUROS															
Budget line	Fund source	Heading	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT
05 07 02 00	C1	Settlement of disputes	-	-	-	-11 205	-	-	-	-52 834	602 309	179 759	-	-	-	-	-
05 07 02	C1	Settlement of disputes	-	-	-	-11 205	-	-	-	-52 834	602 309	179 759	-	-	-	-	-
05 07	C1	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	-	-	3 586	-11 205	109 197	1 492	1 097 545	-52 834	907 569	9 772 959	-	6 793 517	-	-	-
05 08 01	C1	Farm Accountancy Data Network (FADN)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 08 02	C1	Surveys on the structure of agricultural holdings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 08 03	C1	Restructuring of systems for agricultural surveys	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 08 06	C1	Enhancing public awareness of the common agricultural policy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 08 09	C1	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 08	C1	Policy strategy and coordination of the Agriculture and rural development policy area	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Sub-total EAGF Expenditure Fund source C1	490 956 536	673 860 559	876 019 458	901 913 474	5 112 093 619	117 440 852	1 197 002 601	2 158 966 081	5 379 251 684	7 933 371 359	155 574 909	3 992 174 587	57 679 719	165 392 133	408 006 068
		Sub-total EAGF Expenditure Fund source C2	13 516 500	-	21 033 309	23 196 648	125 613 712	1 997 130	26 167 652	34 783 532	105 773 987	191 223 344	-	68 149 842	683 112	2 235 647	5 947 921
		Sub-total EAGF Expenditure Fund source C4	93 160 869	325 523	-	10 761 830	4 673 201	-	8 066 658	29 031 623	71 942 353	14 047 866	8 282 055	387 303 146	647 809	-	31 866
		Sub-total EAGF Expenditure Fund source C5	27 718 439	-	1 395 959	640 916	8 019 220	-	573 968	6 467 053	83 190 189	26 498 926	1 639 713	108 297 162	127 090	117 710	34 631
		TOTAL 2015 EAGF EXPENDITURE BY MEMBER STATE	625 352 344	674 186 082	898 448 726	936 512 868	5 250 399 752	119 437 983	1 231 810 880	2 229 248 289	5 640 158 213	8 165 141 494	165 496 677	4 555 924 736	59 137 730	167 745 489	414 020 485

(*) The table only shows budget items/articles for which expenditure occurred in 2015.

ANNEX 12
 Budget 2015 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

Commitment Appropriations														In EUROS				
Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU	TOTAL	
05 01 04 01	C1	Support expenditure for European Agriculture Guarantee Fund (EAGF) — Non-operational technical assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 985 026	7 985 026
05 01 04	C1	Support expenditure for operations and programmes in the Agriculture and rural development policy area	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 985 026	7 985 026
05 01 06 01	C1	Consumer, Health, Agriculture and Food Executive Agency - Contribution from the Agricultural promotion programme	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166 000	166 000
05 01 06	C1	Executive agencies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	166 000	166 000
05 01	C1	Administrative expenditure of the Agriculture and rural development policy area	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8 151 026	8 151 026
05 02 03 00	C1	Refunds on non-Annex 1 products	-	-	-	-	53 777	-	-	-	-	-	-	-	-	1	-	53 778
05 02 03	C1	Refunds on non-Annex 1 products	-	-	-	-	53 777	-	-	-	-	-	-	-	-	1	-	53 778
05 02 04 99	C1	Other measures (food programmes)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-3 225 804
05 02 04	C1	Food programmes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- 3 225 804
05 02 06 03	C1	Private storage of olive oil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-6 730
05 02 06 05	C1	Quality improvement measures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43 989 143
05 02 06 99	C1	Other measures (olive oil)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	86 765
05 02 06	C1	Olive oil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44 069 178
05 02 07 03	C1	Cotton — National restructuring programmes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 134 000
05 02 07	C1	Textile plants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 134 000
05 02 08 03	C1	Operational funds for producer organisations	-	2 044 055	-	18 743 276	1 803 339	6 447 834	8 767 580	1 017 774	-	438 750	1 130 900	3 740 586	22 376 873	-	-	538 224 230
05 02 08 03	C5	Operational funds for producer organisations	-	1 957 677	-	27 143 243	6 091 525	4 187 746	4 307 944	1 339 932	-	54 671	1 131 661	1 288 273	8 950 957	-	-	274 874 200
05 02 08 03	C1, C5	Aid to producer groups for preliminary recognition	-	4 001 732	-	45 886 519	7 894 864	6 866 580	13 075 524	2 357 706	-	493 421	2 262 562	5 008 859	31 327 830	-	-	813 098 490
05 02 08 11	C1	School fruit scheme	-	6 380 276	-	-	-	106 552 805	-	3 617 923	-	-	-	-	-	-	-	120 269 161
05 02 08 12	C1	Other measures (fruit and vegetables)	433 685	5 651 650	353 333	451 667	1 859 624	18 831 763	679 024	3 480 837	720 234	2 684 429	-	-	-	-	-	104 063 824
05 02 08 99	C1	Other measures (fruit and vegetables)	-	9 173	-	817 773	29 121	37 689 233	22 763	949 391	243 405	-	-	-	-	-	-	44 710 662
05 02 08 99	C4	Other measures (fruit and vegetables)	-	-	-	-	-	27 473 775	-	-	-	-	-	-	-	-	-	30 678 434
05 02 08 99	C5	Other measures (fruit and vegetables)	-	-	-	82 545	21 068	3 303 972	-	-	231 274	-	-	-	-	-	-	5 747 000
05 02 08 99	C1, C4, C5	Other measures (fruit and vegetables)	-	9 173	-	900 317	50 189	68 466 980	22 763	949 391	474 678	-	-	-	-	-	-	81 136 097
05 02 08	C1	Other measures (fruit and vegetables)	433 685	14 085 154	353 333	20 012 715	3 692 085	169 521 634	9 469 366	9 075 925	963 638	3 123 179	1 130 900	3 740 586	22 376 873	-	-	807 267 938
05 02 08	C4	Fruit and Vegetables	-	-	-	-	-	27 473 775	-	-	-	-	-	-	-	-	-	30 678 434
05 02 08	C5	Fruit and Vegetables	433 685	16 042 831	353 333	47 238 503	9 804 677	3 722 718	4 307 944	1 339 932	231 274	54 671	1 131 661	1 268 273	8 950 957	-	-	280 621 200
05 02 08	C1, C4, C5	Fruit and Vegetables	433 685	16 042 831	353 333	47 238 503	9 804 677	200 718 127	13 777 311	10 415 857	1 194 912	3 177 850	2 262 562	5 008 859	31 327 830	-	-	1 118 567 572
05 02 09 08	C1	National support programmes for the wine sector	-	29 103 000	-	-	9 633 524	-	64 187 998	19 881 002	5 040 265	3 880 026	-	-	-	-	-	1 030 755 826
05 02 09 99	C1	Other measures (wine-growing sector)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-939 653
05 02 09	C1	Products of the wine-growing sector	-	29 103 000	-	-	9 633 524	-	64 187 998	19 881 002	5 040 265	3 880 026	-	-	-	-	-	1 029 816 173
05 02 10 01	C1	Promotion measures — Payments by Member States	-	-	-	3 364 138	2 760 323	6 468 700	1 243 416	725 378	507 505	-	-	-	-	-	-	66 331 452
05 02 10 02	C1	Promotion measures — Direct payments by the Union	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 185 299
05 02 10	C1	Promotion	-	-	-	3 364 138	2 760 323	6 468 700	1 243 416	725 378	507 505	-	-	-	-	-	-	67 516 751

ANNEX 12
 Budget 2015 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

Commitment Appropriations													In EUROS					
Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU	TOTAL	
05 03 02 06	C1	Suckler-cow premium	-	-	-	-	63 190 212	-	70 459 458	-	-	-	-	3 492	-	40 683	-	880 815 902
05 03 02 07	C1	Additional suckler-cow premium	-	-	-	-	87 912	-	8 446 906	-	-	-	-	-	-	5 858	-	48 277 259
05 03 02 13	C1	Sheep and goat premium	-	-	-	-	-	-	19 718 525	-	-	-	-	541 503	-	2 526	-	21 559 198
05 03 02 14	C1	Sheep and goat supplementary premium	-	-	-	-	-	-	6 515 286	-	-	-	-	179 598	-	468	-	6 840 335
05 03 02 28	C1	Aid for silkworms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	439 733
05 03 02 36	C1	Payments for specific types of farming and quality production	-	-	-	-	-	-	-	-	-	-	-	404	-	227	-	88 481
05 03 02 39	C1	Additional amount for sugar beet and cane producers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	173 908
05 03 02 40	C1	Area aid for cotton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	244 017 454
05 03 02 42	C1	Transitional fruit and vegetables payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	173 730
05 03 02 42	C1	— Other products than tomatoes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 03 02 44	C1	Specific support (Article 68) — Coupled direct aids	-	42 790 470	-	20 055 168	12 515 308	104 623 443	18 726 132	51 358 780	8 220 860	27 377 800	51 553 298	3 067 578	26 505 164	-	-	1 397 951 929
05 03 02 50	C1	POSEI — European Union support programmes	-	-	-	-	-	-	80 084 920	-	-	-	-	-	-	-	-	410 893 474
05 03 02 52	C1	POSEI — Aegean islands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15 729 105
05 03 02 99	C1	Other (direct aids)	-	-	-	165 887	133 997	3 435	1 005	-	-	-	1 426	7 051	195 521	-	-	6 416 108
05 03 02	C1	Other direct aids	-	42 790 470	-	20 221 055	75 927 428	104 626 878	203 962 230	51 358 780	8 220 860	27 377 800	52 279 722	3 076 450	26 750 448	-	-	3 020 544 400
05 03 03	C1	Additional amounts of aid	-	-	-	-	27 636	-	-	-	-	-	-	312	-	7 447	-	43 188
05 03 03	C1	Additional amounts of aid	-	-	-	-	27 636	-	-	-	-	-	-	312	-	7 447	-	43 188
05 03 09 00	C2	Reimbursement of direct aids in relation to financial discipline	813 050	26 504 117	64 499	19 611 919	13 820 910	36 451 389	13 001 424	-	1 723 551	8 746 387	11 297 170	15 675 314	85 933 427	-	-	853 965 493
05 03 09	C2	Reimbursement of direct aids in relation to financial discipline	813 050	26 504 117	64 499	19 611 919	13 820 910	36 451 389	13 001 424	-	1 723 551	8 746 387	11 297 170	15 675 314	85 933 427	-	-	853 965 493
05 03	C1	Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	32 305 961	1 256 355 914	4 258 996	766 304 369	678 950 012	3 316 482 743	617 020 310	1 418 925 612	129 316 099	422 524 782	513 596 015	671 315 923	2 983 411 998	-	-	40 561 383 658
05 03	C2	Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	813 050	26 504 117	64 499	19 611 919	13 820 910	36 451 389	13 001 424	-	1 723 551	8 746 387	11 297 170	15 675 314	85 933 427	-	-	853 965 493
05 03	C4	Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	56 096	-	944 921	13 611 114	8 551 063	-	14 980 851	-	956 127	-	93 006	396 795	39 339 643	-	-	703 006 634
05 03	C5	Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	14 210	-	-	112 822	2 619 418	-	57 561	-	3 987 151	-	10 856	64 172	2 800 748	-	-	49 682 248
05 03	C1,C2,C4,C5	Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	33 189 318	1 282 860 031	5 268 416	799 640 223	703 941 404	3 352 934 132	645 060 146	1 418 925 612	135 982 928	431 271 170	524 997 048	687 452 204	3 111 485 815	-	-	42 168 038 033
05 04 01 14	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	-	-	-	-	-	-	-47 302	-	-	-	-	-341	-	-119	-	-1 289 466
05 04 01	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	-	-	-	-	-	-	-47 302	-	-	-	-	-341	-	-119	-	-1 289 466
05 04	C1	Rural development	-	-	-	-	-	-	-47 302	-	-	-	-	-341	-	-119	-	-1 289 466
05 07 01 02	C1	Monitoring and preventive measures — Direct payments by the Union	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 480 000	7 480 000
05 07 01 06	C1	Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF	25 147	-	2 000	1 859 509	-	-	359 681	-	-	-	-	-	-	-	-	20 150 135
05 07 01 07	C1	Expenditure for financial corrections in favour of Member States following decisions on conformity clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF	-	-	-	28 947 149	-	-	-	-	-	-	-	-	-	240 690	-	29 187 839
05 07 01	C1	Control of agricultural expenditure	25 147	-	2 000	30 806 658	-	-	359 681	-	-	-	-	-	-	240 690	-	56 817 974

ANNEX 12
 Budget 2015 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

Commitment Appropriations														In EUROS			
Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU	TOTAL
05 07 02 00	C1	Settlement of disputes	-	771 490	-	-	-	-	-	-	14 168	-	148 282	19 971	-	-	1 671 940
05 07 02	C1	Settlement of disputes	-	771 490	-	-	-	-	-	-	14 168	-	148 282	19 971	-	-	1 671 940
05 07	C1	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	25 147	771 490	2 000	30 806 658	-	-	359 681	-	14 168	-	148 282	19 971	240 690	7 480 000	58 489 914
05 08 01	C1	Farm Accountancy Data Network (FADN)	-	-	-	-	-	-	-	-	-	-	-	-	-	14 715 912	14 715 912
05 08 02	C1	Surveys on the structure of agricultural holdings	-	-	-	-	-	-	-	-	-	-	-	-	-	19 317 816	19 317 816
05 08 03	C1	Restructuring of systems for agricultural surveys	-	-	-	-	-	-	-	-	-	-	-	-	-	4 661 180	4 661 180
05 08 06	C1	Enhancing public awareness of the common agricultural policy	-	-	-	-	-	-	-	-	-	-	-	-	-	7 294 621	7 294 621
05 08 09	C1	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	1 848 926	1 848 926
05 08	C1	Policy strategy and coordination of the Agriculture and rural development policy area	-	-	-	-	-	-	-	-	-	-	-	-	-	47 838 455	47 838 455
Sub-total EAGF Expenditure Fund source C1			32 807 622	1 305 520 804	4 643 452	822 778 558	696 611 150	3 505 085 240	722 391 651	1 459 676 850	136 119 926	430 759 500	519 672 450	683 874 792	3 013 343 184	64 654 780	43 017 643 597
Sub-total EAGF Expenditure Fund source C2			813 050	26 504 117	64 499	19 611 919	13 820 910	36 451 389	13 001 424	-	1 723 551	8 746 387	11 297 170	15 675 314	85 933 427	-	853 965 493
Sub-total EAGF Expenditure Fund source C4			56 096	-	944 921	14 127 056	8 589 547	27 473 775	14 980 851	-	956 127	-	96 952	396 795	39 339 643	-	735 236 564
Sub-total EAGF Expenditure Fund source C5			14 210	1 957 677	-	27 385 730	8 732 011	3 722 718	4 365 505	1 339 932	4 218 425	54 671	11 638 756	1 361 716	11 757 121	-	341 269 448
TOTAL 2015 EAGF EXPENDITURE BY MEMBER STATE			33 690 979	1 333 982 598	5 652 873	883 903 263	727 753 618	3 572 733 122	754 739 431	1 461 016 783	143 018 028	439 560 558	542 705 328	701 308 617	3 150 373 375	64 654 780	44 948 115 102

(*) The table only shows budget items/articles for which expenditure occurred in 2015.

ANNEX 13

EAGF 2015 EXPENDITURE BY SECTOR according to the economic nature of the measures

MEASURE	TOTAL EXPENDITURE	%	EXPORT REFUNDS	%	STORAGE	%	DIRECT AIDS	%	In EUR million	
									OTHER MEASURES	%
		(1)		(2)		(2)		(2)		(2)
Commitment Appropriations										
SPS - Single Payment Scheme	29 281.972	65.15%	-	-	-	-	29 281.972	69.44%	-	-
SAPS - Single Area Payment Scheme	7 770.300	17.29%	-	-	-	-	7 770.300	18.43%	-	-
Separate SUGAR Payment	277.543	0.62%	-	-	-	-	277.543	0.66%	-	-
Separate FRUIT AND VEGETABLES Payment	12.150	0.03%	-	-	-	-	12.150	0.03%	-	-
SPECIFIC SUPPORT (article 68) - decoupled direct aids	500.566	1.11%	-	-	-	-	500.566	1.19%	-	-
Separate SOFT FRUIT payment	11.424	0.03%	-	-	-	-	11.424	0.03%	-	-
REDISTRIBUTIVE payment	440.052	0.98%	-	-	-	-	440.052	1.04%	-	-
Other (decoupled direct aids)	-0.523	0.00%	-	-	-	-	-0.523	0.00%	-	-
OTHER DIRECT AIDS	3 020.544	6.72%	-	-	-	-	3 020.544	7.16%	-	-
ADDITIONAL AMOUNTS OF AID	0.043	0.00%	-	-	-	-	0.043	0.00%	-	-
REIMBURSEMENT OF DIRECT AIDS IN RELATION TO FINANCIAL DISCIPLINE	853.965	1.90%	-	-	-	-	853.965	2.03%	-	-
CEREALS	-	-	-	-	-	-	-	-	-	-
SUGAR	-	-	-	-	-	-	-	-	-	-
OLIVE OIL	44.069	0.10%	-	-	-0.007	-0.04%	-	-	44.076	1.60%
DRIED FODDER	-0.002	0.00%	-	-	-	-	-	-	-0.002	0.00%
FLAX AND HEMP	-	-	-	-	-	-	-	-	-	-
COTTON	6.134	0.01%	-	-	-	-	-	-	6.134	0.22%
HOPS	2.277	0.01%	-	-	-	-	-	-	2.277	0.08%
FRUITS AND VEGETABLES	1 118.568	2.49%	-	-	-	-	-	-	1 118.568	40.51%
PRODUCTS OF THE WINE-GROWING SECTOR	1 029.816	2.29%	-	-	-	-	-	-	1 029.816	37.29%
RICE	-	-	-	-	-	-	-	-	-	-
MILK AND MILK PRODUCTS	119.596	0.27%	-	-	6.923	37.61%	-	-	112.673	4.08%
BEEF AND VEAL	0.155	0.00%	0.155	50.28%	-	-	-	-	-	-
SHEEPMEAT AND GOATMEAT	-	-	-	-	-	-	-	-	-	-
PIGMEAT, EGGS, POULTRY and BEEKEEPING	44.183	0.10%	0.099	32.23%	11.491	62.43%	-	-	32.592	1.18%
NON-ANNEX I PRODUCTS	0.054	0.00%	0.054	17.49%	-	-	-	-	-	-
FOOD PROGRAMMES	-3.226	-0.01%	-	-	-	-	-	-	-3.226	-0.12%
POSEI	237.747	0.53%	-	-	-	-	-	-	237.747	8.61%
RURAL DEVELOPMENT (ex-EAGF Guarantee Section)	-1.289	0.00%	-	-	-	-	-	-	-1.289	-0.05%
POLICY STRATEGY AND COORDINATION	47.838	0.11%	-	-	-	-	-	-	47.838	1.73%
AUDIT OF AGRICULTURAL EXPENDITURE	56.818	0.13%	-	-	-	-	-	-	56.818	2.06%
SETTLEMENT OF DISPUTES	1.672	0.00%	-	-	-	-	-	-	1.672	0.06%
PROMOTION ACTIONS	67.517	0.15%	-	-	-	-	-	-	67.517	2.45%
OTHER MEASURES / OTHER PRODUCTS ^(a)	8.151	0.02%	-	-	-	-	-	-	8.151	0.30%
Sub-total FUND SOURCE C1 Expenditure ^(*)	43 017.644	-	0.307	-	18.407	-	40 561.384	-	2 437.545	-
Sub-total FUND SOURCE C2 Expenditure ^(**)	853.965	-	-	-	-	-	853.965	-	-	-
Sub-total FUND SOURCE C4 Expenditure ^(***)	735.237	-	-	-	-	-	703.007	-	32.230	-
Sub-total FUND SOURCE C5 Expenditure ^(****)	341.269	-	-	-	-	-	49.682	-	291.587	-
TOTAL 2015 EAGF EXPENDITURE	44 948.115	100.00%	0.307	0.00%	18.407	0.04%	42 168.038	93.81%	2 761.362	6.14%

(*) EAGF 2015 EXPENDITURE funded by initial budget appropriations - Fund source C1.
 (**) EAGF reimbursement of 2014 financial discipline - Fund source C2.
 (***) EAGF 2015 EXPENDITURE funded by assigned revenue collected in 2015 - Fund source C4.
 (****) EAGF 2015 EXPENDITURE funded by assigned revenue carried over from 2014 - Fund source C5.

(1) % Total EAGF expenditure
 (2) % Total EAGF Sector expenditure
 (3) Other measures (05 02 11 99), support of administrative expenditure Agriculture Policy Area (05 01 04 01) and contribution for expenditure of the executive agencies (05 01 06 01)

ANNEX 14

QUANTITIES AND VALUE OF THE PRODUCTS IN THE PUBLIC INTERVENTION STORES OF THE INTERVENTION AGENCIES (*)

PRODUCTS	Situation at 30.09.2013 (1)			Situation at 30.09.2014 (1)			Situation at 30.09.2015 (1)		
	Quantities (tonnes)	Accounting value (Mio €)	% of the accounting value	Quantities (tonnes)	Accounting value (Mio €)	% of the accounting value	Quantities (tonnes)	Accounting value (Mio €)	% of the accounting value
Bread making quality wheat	0	0.00	-	0	0.00	-	0	0.00	0.0%
Barley	0	0.00	-	0	0.00	-	0	0.00	0.0%
Maize	0	0.00	-	0	0.00	-	0	0.00	0.0%
Rice	0	0.00	-	0	0.00	-	0	0.00	0.0%
Total cereals/ rice	0	0.00	-	0	0.00	-	0	0.00	0.0%
Skimmed milk powder	0	0.00	-	0	0.00	-	17 013	28.89	100.0%
Butter	0	0.00	-	0	0.00	-	0	0.00	0.0%
Total milk products	0	0.00	-	0	0.00	-	17 013	28.89	100.0%
Beef meat in quarters	0	0.00	-	0	0.00	-	0	0.00	0.0%
Boned beef meat (2)	0	0.00	-	0	0.00	-	0	0.00	0.0%
Total beef meat (2)	0	0.00	-	0	0.00	-	0	0.00	0.0%
TOTAL		0.00	-		0.00	-	17 013	28.89	100.0%

(*) The complementary depreciations at the end of the exercise are taken into consideration

(1) Regulations (EU) Nos 906/2014, 907/2014 & 908/2014 provide that the 2nd category of expenditure to be declared under a budget year is calculated on the basis of the intervention operations in the period from October to September of the following year.

(2) Quantities expressed in carcass equivalent

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY ARTICLE - 2009 to 2015 FINANCIAL YEARS

Commitment Appropriations		In EUR million						
Budget Line	MEASURE	2009	2010	2011	2012	2013	2014	2015
05 01 04	Support expenditure of Policy Area Agriculture and Rural Development	7.76	7.56	8.44	8.02	7.21	7.90	7.99
05 01 06	Contribution for expenditure of the executive agencies	-	-	-	-	-	-	0.17
05 01	ADMINISTRATIVE AGRICULTURAL EXPENDITURE	7.76	7.56	8.44	8.02	7.21	7.90	8.15
05 02 01	Cereals	45.06	135.07	-156.22	41.87	0.09	0.00	0.00
05 02 02	Rice	-0.03	0.00	0.01	0.00	0.00	0.00	0.00
05 02 03	Refunds on non-Annex 1 products	89.68	51.35	12.74	9.12	4.88	0.13	0.05
05 02 04	Food programmes	477.91	465.55	514.98	515.07	491.53	-7.24	-3.23
05 02 05	Sugar	146.96	9.99	2.20	-0.23	-0.15	0.46	0.00
05 02 06	Olive oil	54.49	53.17	44.15	55.35	60.94	43.03	44.07
05 02 07	Textile plants	21.11	28.81	30.28	25.16	17.14	6.27	6.13
05 02 08	Fruit and vegetables	836.72	856.72	1 127.88	1 072.21	1 138.09	1 010.53	1 118.57
05 02 09	Products of the wine-growing sector	1 074.42	1 074.42	1 074.42	1 074.42	1 074.42	1 074.42	1 074.42
05 02 10	Proteins	47.43	47.43	47.43	47.43	47.43	47.43	47.43
05 02 11	Other plant products/measures	352.53	356.47	367.55	328.93	227.65	240.75	240.02
05 02 12	Milk and milk products	370.61	529.09	5.08	67.01	70.35	71.79	119.60
05 02 13	Beef and veal	59.34	24.56	55.65	37.33	6.49	0.44	0.15
05 02 14	Sheepmeat and goatmeat	0.00	-	0.00	0.00	0.00	0.00	0.00
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	196.49	136.15	188.30	134.42	80.52	32.92	44.18
05 02	INTERVENTIONS IN AGRICULTURAL MARKETS	3 986.97	3 983.77	3 344.12	3 406.01	3 193.23	2 478.67	2 666.89
05 03 01	Decoupled direct aids	33 784.10	33 825.04	36 830.39	37 465.47	38 842.11	38 953.04	38 293.48
05 03 02	Other direct aids	5 771.59	5 847.02	3 347.04	3 213.93	2 815.99	2 707.59	3 020.54
05 03 03	Additional amounts of aid	542.23	3.67	0.60	0.64	0.17	0.03	0.04
05 03 09	Reimbursement of direct aids in relation to financial discipline	-	-	-	-	-	-	853.97
05 03	DIRECT AIDS	39 113.92	39 675.73	40 178.03	40 880.03	41 658.28	41 659.68	42 168.04
05 04 01	Rural development financed by the EAGGF Guarantee Section — Completion of earlier programmes (2000 to 2006)	-13.28	-7.14	-6.63	-2.80	-1.03	-1.40	-1.29
05 04 03	Other measures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05 04	RURAL DEVELOPMENT (by ex-EAGGF Guarantee Section)	-13.28	-7.14	-6.63	-2.80	-1.03	-1.40	-1.29
05 07 01	Control of agricultural expenditure	-108.69	-42.59	76.45	71.23	119.95	26.51	56.82
05 07 02	Settlement of disputes	35.47	-	0.00	39.13	0.32	92.33	1.67
05 07	AUDIT OF AGRICULTURAL EXPENDITURE	-73.21	-42.59	76.45	110.37	119.58	118.84	58.49
05 08 01	Farm Accountancy Data Network (FADN)	13.51	13.77	14.23	14.28	14.52	14.52	14.72
05 08 02	Surveys on the structure of agricultural holdings	15.25	15.00	0.20	19.91	0.00	0.25	19.32
05 08 03	Restructuring of systems for agricultural surveys	1.46	1.44	1.44	1.51	1.54	1.75	4.66
05 08 06	Enhancing public awareness of the common agricultural policy	7.58	7.02	7.99	7.91	7.96	10.77	7.29
05 08 09	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	0.35	1.14	1.27	1.46	1.27	1.67	1.85
05 08	POLICY STRATEGY & COORDINATION OF AGRICULTURE & RURAL DEVELOPMENT POLICY AREA	38.14	38.39	25.13	45.08	26.73	28.96	47.84
11 01 04	Support expenditure for operations in the Maritime affairs and fisheries policy area	-	-	-	0.53	0.78	-	-
11 01	ADMINISTRATIVE EXPENDITURE OF THE MARITIME AFFAIRS AND FISHERIES POLICY AREA	-	-	-	0.53	0.78	-	-
11 02 01	Intervention in fishery products	14.42	15.44	14.96	14.95	16.44	-	-
11 02 03	Fisheries programme for the outermost regions	15.00	15.00	15.00	15.00	15.00	-	-
11 02	FISHERIES MARKETS	29.42	30.44	29.96	29.94	31.44	-	-
17 01 04	Support expenditure for veterinary operations	2.07	2.02	2.21	2.64	2.64	-	-
17 01	ADMINISTRATIVE VETERINARY EXPENDITURE	2.07	2.02	2.21	2.64	2.64	-	-
17 03 02	Community tobacco fund - Direct payments by the European Union	16.00	16.90	0.00	0.00	-	-	-
17 03	PUBLIC HEALTH	16.00	16.90	0.00	0.00	-	-	-
17 04 01	Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public health risk linked to an external factor	267.29	274.08	238.02	202.18	197.39	-	-
17 04 02	Other measures in the veterinary, animal welfare and public health field	18.12	12.53	13.51	18.87	13.75	-	-
17 04 03	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health	18.10	15.09	10.05	2.61	8.00	-	-
17 04 04	Plant health measures	16.85	8.29	21.26	12.80	-	-	-
17 04 05	Food safety and related activities	25.93	30.95	29.54	29.31	33.91	-	-
17 04 07	Food and food safety and related activities	25.93	30.95	29.54	29.31	33.91	-	-
17 04	FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE AND PLANT HEALTH	346.27	340.94	312.37	265.77	263.29	-	-
TOTAL EAGF EXPENDITURE		43 454.05	44 046.01	43 970.08	44 745.59	45 302.14	44 292.65	44 948.12
Of which :	EXPENDITURE funded by budget current financial year appropriations - Fund source C1	41 408.17	43 794.08	42 839.19	43 893.98	43 930.07	42 909.53	43 017.64
	EAGF reimbursement of 2014 financial discipline - Fund source C2	569.77	105.53	225.34	409.00	120.71	672.91	853.97
	EXPENDITURE funded by assigned revenue collected in current financial year - Fund source C4	1 476.11	1 464.61	905.55	442.62	1 251.36	710.21	735.24
	EXPENDITURE funded by assigned revenue carried over from previous financial year - Fund source C5	3 017.69	330.30	187.94	109.70	-	-	341.27
TOTAL EXPENDITURE		46 471.74	44 376.31	44 158.01	44 855.29	45 302.14	44 292.65	44 948.12

(* Payments made on the basis of the assigned revenues foreseen in article 11 of Regulation 320/2006 (Temporary restructuring amounts in the sugar sector)

ANNEX 16

EVOLUTION OF EAGF EXPENDITURE BY SECTOR AND MEASURE - 2009 to 2015 Financial years

Commitment Appropriations

In EUR million

SECTOR AND MEASURE	2009	2010	2011	2012	2013	2014	2015
DIRECT AIDS							
DECOUPLED DIRECT AIDS	32 794.095	33 825.039	36 830.388	37 665.465	38 842.109	38 952.055	38 293.485
SPS - Single Payment Scheme	28 805.562	29 070.902	31 081.826	31 080.529	31 393.933	30 834.240	29 281.972
SAPS - Single Area Payment Scheme	3 723.437	4 460.928	5 084.280	5 915.682	6 681.197	7 366.437	7 770.300
Separate SUGAR Payment	252.936	281.033	270.215	281.153	280.142	274.493	277.543
Separate FRUIT AND VEGETABLES Payment	12.161	12.176	12.177	12.332	12.290	11.942	12.150
SPECIFIC SUPPORT (article 68) - decoupled direct aids	-	-	381.891	376.755	463.237	457.416	500.566
Separate SOFT FRUIT payment	-	-	-	-	11.480	11.371	11.424
REDISTRIBUTIVE payment	-	-	-	-	-	-	440.052
Other (decoupled direct aids)	-	-	-	-0.985	-0.169	-3.843	-0.523
OTHER DIRECT AIDS	5 777.592	5 847.022	3 347.044	3 213.927	2 815.995	2 707.591	3 020.544
ADDITIONAL AMOUNTS OF AID	542.232	3.670	0.597	0.638	0.173	0.033	0.043
REIMBURSEMENT OF DIRECT AIDS IN RELATION TO FINANCIAL DISCIPLINE	-	-	-	-	-	-	853.965
Sub-total DIRECT AIDS	39 113.919	39 675.731	40 178.030	40 880.030	41 658.277	41 659.679	42 168.038
INTERVENTION IN AGRICULTURAL MARKETS (Including Fisheries)							
CEREALS	65.063	135.067	-156.215	41.873	0.088	2.458	-
- Export refunds	0.854	-0.372	0.052	0.222	-	2.458	-
- Storage	24.079	95.717	-189.472	1.575	0.089	-	-
- Market measures and other interventions	40.129	39.723	33.205	40.077	-0.001	-	-
SUGAR	146.955	9.985	2.201	-0.234	-0.147	0.457	-
- Export refunds	179.111	9.796	1.475	-0.005	0.045	0.264	-
- Storage	-32.370	0.432	0.000	-	-	-	-
- Market measures and other interventions	0.214	-0.242	0.725	-0.230	-0.192	0.193	-
OLIVE OIL	54.486	53.174	44.154	55.349	60.939	43.031	44.069
- Export refunds	-0.006	-	0.010	-	-	-	-
- Storage	-	7.927	-	12.190	17.204	-0.050	-0.007
- Market measures and other interventions	54.492	45.248	44.144	43.158	43.734	43.080	44.076
FLAX AND HEMP	21.016	18.847	20.272	15.044	7.038	0.140	-
- Export refunds	-	-	-	-	-	-	-
- Storage	0.407	0.049	1.249	0.045	-	-	-
- Market measures and other interventions	20.609	18.799	19.023	14.999	7.038	0.140	-
COTTON	0.097	9.967	10.006	10.117	10.103	6.134	6.134
- Market measures and other interventions	0.097	9.967	10.006	10.117	10.103	6.134	6.134
FRUITS AND VEGETABLES	793.663	836.722	1 127.882	1 071.205	1 138.086	1 010.528	1 118.568
- Export refunds	5.165	0.388	0.050	0.137	1.192	0.002	-
- Storage	0.028	-	-	-	-	-	-
- Market measures and other interventions	788.471	836.334	1 127.833	1 071.068	1 136.894	1 010.526	1 118.568
PRODUCTS OF THE WINE-GROWING SECTOR	1 311.716	1 309.240	1 104.263	1 072.050	1 044.232	1 022.390	1 029.816
- Export refunds	7.344	0.686	0.297	0.078	0.043	-	-
- Storage	70.843	12.264	1.922	0.148	0.704	1.011	-
- Market measures and other interventions	1 233.529	1 296.290	1 102.044	1 071.825	1 043.485	1 021.379	1 029.816
TOBACCO	1.128	0.716	0.379	-	-	-	-
- Market measures and other interventions	1.128	0.716	0.379	-	-	-	-
RICE	-0.032	-	0.007	-	-	0.006	-
- Export refunds	-0.032	-	0.007	-	-	0.006	-
- Storage	-	-	-	-	-	-	-
- Market measures and other interventions	-	-	-	-	-	-	-
OTHER PRODUCTS / OTHER MEASURES (1)	127.137	121.578	143.449	101.280	2.251	2.277	2.275
- Export refunds	-	-	-	-	-	-	-
- Storage	-	-	-	-	-	-	-
- Market measures and other interventions	127.137	121.578	143.449	101.280	2.251	2.277	2.275
MILK AND MILK PRODUCTS	370.613	529.086	5.082	67.010	70.349	71.789	119.596
- Export refunds	181.100	186.444	5.419	0.173	0.063	0.017	-
- Storage	106.837	-23.288	-64.666	-2.391	7.102	4.143	6.923
- Market measures and other interventions	82.676	365.930	64.330	69.228	63.185	67.630	112.673

ANNEX 16

EVOLUTION OF EAGF EXPENDITURE BY SECTOR AND MEASURE - 2009 to 2015 Financial years

Commitment Appropriations

In EUR million

SECTOR AND MEASURE	2009	2010	2011	2012	2013	2014	2015
BEEF AND VEAL	59.343	24.556	55.648	37.335	6.489	0.444	0.155
- Export refunds	31.640	25.349	55.778	37.193	6.489	0.444	0.155
- Storage	0.000	-	0.006	-	-	-	-
- Market measures and other interventions	27.704	-0.793	-0.136	0.142	0.000	0.000	-
SHEEPMEAT AND GOATMEAT	-	-	-	-	-	-	-
- Export refunds	-	-	-	-	-	-	-
- Storage	-	-	-	-	-	-	-
- Market measures and other interventions	-	-	-	-	-	-	-
PIGMEAT, EGGS AND POULTRY	196.490	136.147	188.304	134.421	80.522	32.922	44.183
- Export refunds	154.653	111.396	103.599	99.749	49.670	1.157	0.099
- Storage	3.616	0.490	56.325	5.818	-	-	11.491
- Market measures and other interventions	38.220	24.262	28.380	28.854	30.852	31.764	32.592
FISH	29.416	30.440	29.958	30.473	32.222	-	-
- Export refunds	-	-	-	-	-	-	-
- Storage	-	-	-	-	-	-	-
- Direct Payments reserved for EAGF - Others	29.416	30.440	29.958	30.473	32.222	-	-
Sub-total INTERVENTION IN AGRICULTURAL MARKETS	3 177.091	3 215.526	2 575.391	2 635.922	2 452.173	2 192.577	2 364.795
<u>OTHER MEASURES EXPENDITURE</u>							
NON-ANNEX I PRODUCTS - Export refunds	89.684	51.349	12.737	9.124	4.880	0.129	0.054
FOOD PROGRAMES	477.912	465.547	514.980	515.071	491.529	-7.239	-3.226
- Food aid (Export refunds)	0.021	0.058	0.009	-	0.001	-	-
- Programmes for deprived persons (Others)	477.890	465.489	514.971	515.071	491.528	-7.239	-3.226
POSEI	224.271	234.173	223.718	227.654	225.394	238.478	237.747
- Storage	-	-	-	-	-	-	-
- Other measures and interventions	224.271	234.173	223.718	227.654	225.394	238.478	237.747
RURAL DEVELOPMENT (financed by ex-EAGGF Guarantee Section)	-13.282	-7.136	-6.632	-2.799	-1.028	-1.397	-1.289
POLICY STRATEGY AND COORDINATION OF AGRICULTURE & RD P.A.	38.144	38.388	25.132	45.076	26.730	28.960	47.838
AUDIT OF AGRICULTURAL EXPENDITURE	-108.686	-42.586	76.445	71.234	119.253	26.510	56.818
SETTLEMENT OF DISPUTES	35.472	-	-	39.134	0.325	92.328	1.672
PROMOTION AND INFORMATION ACTIONS	47.426	47.611	47.255	48.713	51.476	54.730	67.517
Payments by Member States	46.514	46.402	46.267	47.380	50.129	53.195	66.331
Direct Payments by the European Community	0.911	1.209	0.998	1.326	1.347	1.496	1.185
Other measures	-	-	-0.010	0.007	-	0.038	-
VETERINARY MEASURES	364.349	359.857	314.576	268.410	265.923	-	-
OTHER MEASURES (2)	7.756	7.556	8.442	8.023	7.208	7.899	8.151
Sub-total OTHER MEASURES EXPENDITURE	1 163.044	1 154.758	1 216.655	1 229.642	1 191.689	440.397	415.282
TOTAL EAGF EXPENDITURE	43 454.054	44 046.015	43 970.076	44 745.595	45 302.139	44 292.653	44 948.115
SUGAR RESTRUCTURING FUND (3)	3 017.690	330.297	187.936	109.699	-	-	-
TOTAL EXPENDITURE	46 471.744	44 376.312	44 158.011	44 855.293	45 302.139	44 292.653	44 948.115

(1) 'Dried Fodder', 'Hops' and 'Other measures Plant products'

(2) Support of administrative expenditure Agriculture and Rural Development Policy Area and contribution for expenditure of the executive agencies

(3) Payments made on the basis of the assigned revenue foreseen in article 11 of Regulation 320/2006. Temporary restructuring amounts in the sugar sector

ANNEX 17

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY SECTOR (2009 to 2015 Financial years)

Commitment Appropriations SECTOR	2009		2010		2011		2012		2013		2014		2015	
	MIO Euro	%	MIO Euro	%	MIO Euro	%	MIO Euro	%	MIO Euro	%	MIO Euro	%	MIO Euro	%
SPS - Single Payment Scheme	28 805.6	66.3%	29 070.9	66.0%	31 081.8	70.7%	31 080.5	69.5%	31 393.9	69.3%	30 834.2	69.6%	29 282.0	65.1%
SAPS - Single Area Payment Scheme	3 723.4	8.6%	4 460.9	10.1%	5 084.3	11.6%	5 915.7	13.2%	6 681.2	14.7%	7 366.4	16.6%	7 770.3	17.3%
Separate SUGAR Payment	252.9	0.6%	281.0	0.6%	270.2	0.6%	281.2	0.6%	280.1	0.6%	274.5	0.6%	277.5	0.6%
Separate FRUIT & VEGETABLES Payment	12.2	0.0%	12.2	0.0%	12.2	0.0%	12.3	0.0%	12.3	0.0%	11.9	0.0%	12.1	0.0%
Specific support (article 68) - decoupled direct aids	-	-	-	-	381.9	0.9%	376.8	0.8%	463.2	1.0%	457.4	1.0%	500.6	1.1%
Separate SOFT FRUIT payment	-	-	-	-	-	-	-	-	111.5	0.0%	11.4	0.0%	11.4	0.0%
REDISTRIBUTIVE payment	-	-	-	-	-	-	-	-	-	-	-	-	440.1	1.0%
Other (decoupled direct aids)	5 777.6	13.3%	5 847.0	13.3%	3 347.0	7.6%	3 213.9	7.2%	2 816.0	6.2%	2 707.6	6.1%	3 020.5	6.7%
Additional amounts of aids	542.2	1.2%	3.7	0.0%	0.6	0.0%	0.6	0.0%	0.2	0.0%	0.0	0.0%	0.0	0.0%
Reimbursement of direct aids in relation to financial discipline	-	-	-	-	-	-	-	-	-	-	-	-	854.0	1.9%
DIRECT AIDS	39 113.9	90.0%	39 675.7	90.1%	40 178.0	91.4%	40 880.0	91.4%	41 658.3	92.0%	41 659.7	94.1%	42 168.0	93.8%
CEREALS	65.1	0.1%	135.1	0.3%	-156.2	-0.4%	41.9	0.1%	0.1	0.0%	2.5	0.0%	-	-
SUGAR	147.0	0.3%	10.0	0.0%	2.2	0.0%	-0.2	0.0%	-0.1	0.0%	0.5	0.0%	-	-
OLIVE OIL	54.5	0.1%	53.2	0.1%	44.2	0.1%	55.3	0.1%	60.9	0.1%	43.0	0.1%	44.1	0.1%
DRIED FODDER & GRAIN LEGUMES	126.6	0.3%	121.6	0.3%	141.2	0.3%	99.0	0.2%	0.0	0.0%	0.0	0.0%	0.0	0.0%
TEXTILE PLANTS (1)	21.1	0.0%	28.8	0.1%	30.3	0.1%	25.2	0.1%	17.1	0.0%	6.3	0.0%	6.1	0.0%
FRUITS AND VEGETABLES	793.7	1.8%	836.7	1.9%	1 127.9	2.6%	1 071.2	2.4%	1 138.1	2.5%	1 010.5	2.3%	1 118.6	2.5%
PRODUCTS OF THE WINE-GROWING SECTOR	1 311.7	3.0%	1 309.2	3.0%	1 104.3	2.5%	1 072.0	2.4%	1 044.2	2.3%	1 022.4	2.3%	1 029.8	2.3%
TOBACCO	1.1	0.0%	0.7	0.0%	0.4	0.0%	-	-	-	-	-	-	-	-
OTHER PLANT PRODUCTS (2)	0.0	0.0%	0.0	0.0%	2.3	0.0%	2.3	0.0%	2.3	0.0%	2.3	0.0%	2.3	0.0%
PLANT PRODUCTS	2 520.6	5.8%	2 495.3	5.7%	2 296.4	5.2%	2 366.7	5.3%	2 262.6	5.0%	2 087.4	4.7%	2 200.9	4.9%
MILK AND MILK PRODUCTS	370.6	0.9%	529.1	1.2%	5.1	0.0%	67.0	0.1%	70.3	0.2%	71.8	0.2%	119.6	0.3%
BEEF AND VEAL	59.3	0.1%	24.6	0.1%	55.6	0.1%	37.3	0.1%	6.5	0.0%	0.4	0.0%	0.2	0.0%
SHEEPMEAT AND GOATMEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PIGMEAT, EGGS AND POULTRY	196.5	0.5%	136.1	0.3%	188.3	0.4%	134.4	0.3%	80.5	0.2%	32.9	0.1%	44.2	0.1%
OTHERS	-	-	0.0	0.0%	-	-	-	-	-	-	-	-	-	-
FISH	29.4	0.1%	30.4	0.1%	30.0	0.1%	30.5	0.1%	32.2	0.1%	-	-	-	-
ANIMAL PRODUCTS	655.9	1.5%	720.2	1.6%	279.0	0.6%	269.2	0.6%	189.6	0.4%	105.2	0.2%	163.9	0.4%
NON-ANNEX I PRODUCTS	89.7	0.2%	51.3	0.1%	12.7	0.0%	9.1	0.0%	4.9	0.0%	0.1	0.0%	0.1	0.0%
FOOD PROGRAMMES	477.9	1.1%	465.5	1.1%	515.0	1.2%	515.1	1.2%	491.5	1.1%	-7.2	0.0%	-3.2	0.0%
POSEI	224.3	0.5%	234.2	0.5%	223.7	0.5%	227.7	0.5%	225.4	0.5%	238.5	0.5%	237.7	0.5%
VETERINARY MEASURES	364.3	0.8%	359.9	0.8%	314.6	0.7%	268.4	0.6%	265.9	0.6%	-	-	-	-
AUDIT OF AGRICULTURAL EXPENDITURE	-108.7	-0.3%	-42.6	-0.1%	76.4	0.2%	71.2	0.2%	119.3	0.3%	26.5	0.1%	56.8	0.1%
SETTLEMENT OF DISPUTES	35.47	0.1%	47.4	0.1%	47.3	0.1%	39.1	0.1%	0.3	0.0%	92.3	0.2%	1.7	0.0%
PROMOTION MEASURES	38.1	0.1%	38.4	0.1%	25.1	0.1%	45.1	0.1%	51.5	0.1%	54.7	0.1%	67.5	0.2%
POLICY STRATEGY AND COORDINATION	8.3	0.0%	7.6	0.0%	8.4	0.0%	8.0	0.0%	7.2	0.0%	7.9	0.0%	8.2	0.0%
OTHER MEASURES (3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OTHERS	1 176.9	2.7%	1 161.9	2.6%	1 223.3	2.8%	1 232.4	2.8%	1 192.7	2.6%	441.8	1.0%	416.6	0.9%
RURAL DEVELOPMENT	-13.3	0.0%	-7.1	0.0%	-6.6	0.0%	-2.8	0.0%	-1.0	0.0%	-1.4	0.0%	-1.3	0.0%
TOTAL EXPENDITURE	43 454.1	100%	44 046.0	100%	43 970.1	100%	44 745.6	100%	45 302.1	100%	44 292.7	100%	44 948.1	100%

(1) Flax & Hemp, Cotton
 (2) Financial years 2008 to 2010 : Rice // Financial years 2011 to 2015 : Rice, Hops
 (3) Other measures, support administrative expenditure, Agriculture and Rural Development Policy area and contribution for expenditure of the executive agencies

ANNEX 18
 EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY MEMBER STATE - 2009 to 2015 Financial years

Member State	EU 27										EU 28				MS									
	2009		2010		2011		2012		2013		2014		2015											
	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)		TOTAL								
BE	717.6	1.7%	178.0	5.9%	895.6	1.9%	679.3	1.5%	637.5	1.4%	7.1	3.8%	644.6	1.5%	649.6	1.5%	653.4	1.5%	645.0	1.4%	612.3	1.4%	625.4	1.4%
BG	226.7	0.5%	2.2	0.1%	227.9	0.5%	293.0	0.7%	316.6	0.7%	0.0	0.0%	316.6	0.7%	425.0	0.9%	425.0	0.9%	537.5	1.2%	602.1	1.4%	674.2	1.5%
CZ	502.7	1.2%	54.8	1.8%	557.4	1.2%	608.6	1.4%	663.3	1.5%	0.0	0.0%	663.3	1.5%	768.9	1.7%	768.9	1.7%	838.1	1.9%	893.9	2.0%	898.4	2.0%
DK	1 038.8	2.4%	36.5	1.2%	1 075.4	2.3%	1 006.4	2.3%	963.8	2.2%	3.2	1.7%	967.0	2.2%	954.1	2.1%	955.2	2.1%	946.0	2.1%	937.2	2.1%	936.5	2.1%
DE	5 715.3	13.2%	660.5	21.9%	6 375.8	13.7%	5 697.9	12.9%	5 518.8	12.6%	13.0	6.9%	5 531.8	12.5%	5 443.8	12.2%	5 446.7	12.1%	5 355.1	11.8%	5 197.3	11.7%	5 250.4	11.7%
EE	54.7	0.1%	0.0	0.0%	54.7	0.1%	66.6	0.2%	74.7	0.2%	0.0	0.0%	74.7	0.2%	91.4	0.2%	91.4	0.2%	95.4	0.2%	100.3	0.2%	119.4	0.3%
IE	1 336.4	3.1%	0.6	0.0%	1 336.9	2.9%	1 300.4	3.0%	1 314.9	3.0%	0.0	0.0%	1 315.0	3.0%	1 293.2	2.9%	1 293.2	2.9%	1 258.0	2.8%	1 235.3	2.8%	1 231.8	2.7%
EL	2 594.4	6.0%	65.0	2.2%	2 659.5	5.7%	2 504.7	5.7%	2 425.0	5.5%	0.0	0.0%	2 425.0	5.5%	2 416.4	5.4%	2 416.4	5.4%	2 346.2	5.2%	2 292.6	5.2%	2 229.2	5.0%
ES	5 986.4	13.6%	229.8	7.6%	6 216.1	13.4%	5 944.2	13.5%	5 906.4	13.4%	38.1	20.3%	5 944.5	13.5%	5 847.3	13.1%	5 868.7	13.1%	5 935.4	13.1%	5 582.8	12.6%	5 640.2	12.5%
FR	8 920.1	20.5%	575.3	19.1%	9 495.4	20.4%	8 908.8	20.2%	8 762.0	19.9%	28.9	15.4%	8 790.9	19.9%	8 642.4	19.3%	8 655.7	19.3%	8 601.9	19.0%	8 370.1	18.9%	8 165.1	18.2%
HR	4 930.0	11.3%	226.0	7.5%	5 156.0	11.1%	4 852.7	11.0%	4 806.5	10.9%	46.1	24.5%	4 852.6	11.0%	4 787.0	10.7%	4 813.9	10.7%	4 662.3	10.3%	4 516.1	10.2%	4 555.9	10.1%
IT	38.8	0.1%	0.0	0.0%	38.8	0.1%	43.9	0.1%	42.6	0.1%	0.0	0.0%	42.6	0.1%	46.2	0.1%	46.2	0.1%	50.2	0.1%	57.0	0.1%	59.1	0.1%
CY	80.7	0.2%	29.5	10%	110.3	0.2%	96.8	0.2%	109.3	0.2%	3.2	1.7%	112.5	0.3%	126.8	0.3%	127.6	0.3%	148.4	0.3%	147.8	0.3%	167.7	0.4%
LV	216.0	0.5%	16.8	0.6%	232.8	0.5%	268.2	0.6%	279.8	0.6%	0.1	0.0%	279.8	0.6%	330.4	0.7%	332.1	0.7%	357.2	0.8%	384.1	0.9%	414.0	0.9%
LT	35.5	0.1%	0.0	0.0%	35.5	0.1%	36.0	0.1%	34.8	0.1%	0.0	0.0%	34.8	0.1%	35.0	0.1%	35.0	0.1%	34.3	0.1%	33.5	0.1%	33.7	0.1%
LU	758.0	1.7%	214.0	7.1%	972.0	2.1%	955.0	2.2%	1 053.5	2.4%	11.7	6.2%	1 065.2	2.4%	1 144.1	2.6%	1 165.4	2.6%	1 272.0	2.8%	1 336.9	3.0%	1 334.0	3.0%
HU	3.6	0.0%	0.0	0.0%	3.6	0.0%	4.2	0.0%	4.4	0.0%	0.0	0.0%	4.4	0.0%	5.6	0.0%	5.6	0.0%	5.7	0.0%	5.6	0.0%	5.7	0.0%
MT	1 077.4	2.5%	116.0	3.8%	1 193.3	2.6%	1 022.5	2.3%	942.1	2.1%	4.5	2.4%	946.6	2.1%	927.5	2.1%	927.6	2.1%	905.6	2.0%	852.2	1.9%	883.9	2.0%
NL	747.0	1.7%	28.4	0.9%	775.4	1.7%	743.8	1.7%	745.9	1.7%	1.2	0.6%	747.0	1.7%	743.9	1.7%	743.9	1.7%	730.0	1.6%	720.6	1.6%	727.8	1.6%
AT	1 749.7	4.0%	287.5	9.5%	2 037.2	4.4%	2 058.6	4.7%	2 483.2	6%	12.0	6.4%	2 495.1	5.7%	2 836.1	6%	2 847.7	6.3%	3 184.5	7%	3 215.3	7%	3 572.7	8%
PL	722.6	1.7%	10.2	0.3%	732.8	1.6%	761.2	1.7%	769.5	1.7%	4.3	2.3%	773.7	1.8%	775.6	1.7%	775.7	1.7%	769.4	1.7%	736.1	1.7%	754.7	1.7%
PT	596.2	1.4%	2.0	0.1%	598.3	1.3%	670.8	1.5%	797.2	1.8%	4.8	2.6%	802.1	1.8%	1 022.3	2.3%	1 022.3	2.3%	1 206.8	2.7%	1 334.5	3.0%	1 461.0	3.3%
RO	71.1	0.2%	27.3	0.9%	104.4	0.2%	91.0	0.2%	108.8	0.2%	0.0	0.0%	108.8	0.2%	125.3	0.3%	125.3	0.3%	138.8	0.3%	146.5	0.3%	143.0	0.3%
SI	220.4	0.5%	55.7	1.8%	274.1	0.6%	274.3	0.6%	297.7	0.7%	1.1	0.6%	298.8	0.7%	332.6	0.7%	332.6	0.7%	363.5	0.8%	380.9	0.9%	459.6	1.0%
SK	574.6	1.3%	37.8	1.3%	612.4	1.3%	598.3	1.4%	497.2	1.1%	2.3	1.2%	499.5	1.1%	550.4	1.2%	552.3	1.2%	541.5	1.2%	524.7	1.2%	542.7	1.2%
FI	751.8	1.7%	21.1	0.8%	776.0	1.7%	739.5	1.7%	700.9	1.6%	6.3	3.4%	707.2	1.6%	713.2	1.6%	715.9	1.6%	701.9	1.5%	693.7	1.6%	701.3	1.6%
SE	3 333.8	7.7%	141.7	4.7%	3 475.6	7.5%	3 375.4	7.7%	3 322.2	7.6%	0.0	0.0%	3 322.2	7.5%	3 351.7	7.5%	3 351.7	7.5%	3 331.3	7.4%	3 241.8	7.3%	3 150.4	7.0%
UK	446.6	1.0%	0.0	0.0%	446.6	1.0%	443.9	1.0%	385.6	0.9%	0.0	0.0%	385.6	0.9%	359.8	0.8%	359.8	0.8%	340.2	0.8%	45.2	0.1%	64.7	0.1%
EU (1)	43 454.1	100%			44 046.0	100%			43 970.1	100%			44 745.6	100%			44 855.3	100%	45 302.1	100%	44 292.7	100%	44 948.1	100%
TOTAL EAGF	3 017.7	100%			3 017.7	100%			3 017.7	100%			3 017.7	100%			3 017.7	100%	3 017.7	100%	3 017.7	100%	3 017.7	100%
SRF (2)			3 017.7	100%			3 017.7	100%			187.9	100%			187.9	100%			187.9	100%				
TOTAL EXPENDITURE	46 471.7	100%			46 471.7	100%			44 376.3	100%			44 158.0	100%			44 855.3	100%	45 302.1	100%	44 292.7	100%	44 948.1	100%

(1) Expenditure made directly by the Commission

(2) SRF - Sugar Restructuring Fund. Payments made on the basis of the assigned revenue foreseen in article 11 of Regulation 320/2006. Temporary restructuring amounts in the sugar sector.

ANNEX 19

EAGF - EVOLUTION OF EXPENDITURE FOR DIRECT AIDS BY MEASURE
 2009 to 2015 Financial years

Commitment Appropriations		2009	2010	2011	2012	2013	2014	2015
BUDGET LINE	MEASURE							
05 03 01 01	SPS (single payment scheme)	28 805.562	29 070.902	31 081.826	31 080.529	31 393.933	30 834.240	29 281.972
05 03 01 02	SAPS (single area payment scheme)	3 723.437	4 460.928	5 084.280	5 915.682	6 681.197	7 366.437	7 770.300
05 03 01 03	Separate sugar payment	252.936	281.033	270.215	281.153	280.142	274.493	277.543
05 03 01 04	Separate fruit and vegetables payment	12.161	12.176	12.177	12.332	12.290	11.942	12.150
05 03 01 05	Specific support (article 68) — Decoupled direct aids	-	-	381.891	376.755	463.237	457.416	500.566
05 03 01 06	Separate soft fruit payment	-	-	-	-	11.480	11.371	11.424
05 03 01 07	Redistributive payment	-	-	0.000	-0.985	-	-3.843	440.052
05 03 01 99	Other (decoupled direct aids)	-	0.000	0.000	-	-0.169	-	-0.523
05 03 01	Decoupled direct aids	32 794.095	33 825.039	36 830.388	37 665.465	38 842.109	38 952.055	38 293.485
05 03 02 01	Crop area payments	1 448.669	1 434.867	3.754	3.414	3.618	-	-
05 03 02 04	Supplementary aid for durum wheat: traditional production zones	49.060	47.455	-0.634	-0.838	0.191	-	-
05 03 02 05	Production aid for seeds	23.166	25.127	23.216	22.416	0.189	-	-
05 03 02 06	Sucker-cow premium	1 153.142	1 139.054	931.759	933.971	921.054	899.017	880.816
05 03 02 07	Additional sucker-cow premium	51.724	51.566	50.119	49.788	48.978	47.369	48.277
05 03 02 08	Beef special premium	90.641	92.119	71.615	72.726	0.149	-	-
05 03 02 09	Beef slaughter premium — Calves	117.618	114.699	7.665	7.343	0.004	-	-
05 03 02 10	Beef slaughter premium — Adults	221.276	218.049	51.636	50.473	0.410	-	-
05 03 02 13	Sheep and goat premium	232.869	246.946	23.053	22.340	21.139	21.867	21.559
05 03 02 14	Sheep and goat supplementary premium	72.391	74.767	7.020	6.824	6.821	6.784	6.840
05 03 02 18	Payments to starch potato producers	103.238	103.818	81.221	100.487	0.135	-	-
05 03 02 19	Area aid for rice	164.364	168.912	154.271	152.840	0.265	-	-
05 03 02 21	Aid for olive groves	96.040	97.345	2.442	1.260	0.284	-	-
05 03 02 22	Tobacco premium	300.612	295.845	0.257	0.098	0.038	-	-
05 03 02 23	Hops area aid	2.485	2.516	0.000	0.000	0.000	-	-
05 03 02 24	Specific quality premium for durum wheat	87.675	80.676	0.246	-0.161	0.347	-	-
05 03 02 25	Protein crop premium	32.942	42.671	49.640	43.564	0.719	-	-
05 03 02 26	Area payments for nuts	92.207	94.026	87.644	87.714	0.786	-	-
05 03 02 27	Aid for energy crops	53.697	73.696	1.189	0.201	-	-	-
05 03 02 28	Aid for silkworms	0.446	0.436	0.403	0.356	0.415	0.398	0.440
05 03 02 29	Area aid for dried grapes	0.032	-	-	-	-	-	-
05 03 02 36	Payments for specific types of farming and quality production	428.728	434.091	123.321	113.883	1.307	0.081	0.088
05 03 02 39	Additional amount for sugar beet and cane producers	22.870	51.614	45.225	23.007	20.940	18.513	0.174
05 03 02 40	Area aid for cotton	216.879	221.737	247.266	245.812	242.262	231.805	244.017
05 03 02 41	Transitional fruit and vegetables payment — Tomatoes	144.221	141.448	139.349	20.434	0.740	-	-
05 03 02 42	Transitional fruit and vegetables payment — Other products than tomatoes	149.247	157.733	55.666	34.728	34.293	0.018	0.174
05 03 02 43	Transitional soft fruit payment	7.390	9.096	10.728	10.957	0.007	-	-
05 03 02 44	Specific support (article 68) — Coupled direct aids	-	-	747.991	785.514	1 046.506	1 062.363	1 397.952
05 03 02 50	POSEI — Community support programmes	375.202	386.198	415.970	411.085	457.955	409.732	410.893
05 03 02 51	POSEI — Other direct aids and earlier regimes	20.898	21.025	0.138	0.010	0.000	-	-
05 03 02 52	POSEI — Aegean Islands	16.479	18.487	17.274	17.898	16.156	16.316	15.729
05 03 02 99	Other (direct aids)	1.385	1.002	-2.402	-4.216	-9.714	-6.672	-6.416
05 03 02	Other direct aids	5 777.592	5 847.022	3 347.044	3 213.927	2 815.995	2 707.591	3 020.544
05 03 03	Additional amounts of aid	542.232	3.670	0.597	0.638	0.173	0.033	0.043
05 03 09	Reimbursement of direct aids in relation to financial discipline	-	-	-	-	-	-	853.965
EXPENDITURE funded by budget current financial year appropriations - Fund source C1		37 778.700	39 430.879	39 676.534	40 206.902	40 556.119	40 579.229	40 561.384
EAGF reimbursement of 2014 financial discipline - Fund source C2		-	-	-	-	-	-	853.965
EXPENDITURE funded by assigned revenue collected in current financial year - Fund source C4		204.845	104.173	242.413	242.413	1 102.158	640.496	703.007
EXPENDITURE funded by assigned revenue carried over from previous financial year - Fund source C5		1 130.374	140.679	501.486	430.715	-	439.954	49.682
TOTAL EAGF DIRECT AIDS EXPENDITURE		39 113.919	39 675.731	40 178.030	40 880.030	41 658.277	41 659.679	42 168.038

ANNEX 20

EVOLUTION OF EAGF DIRECT AIDS EXPENDITURE BY SECTOR

2009 to 2015 Financial years

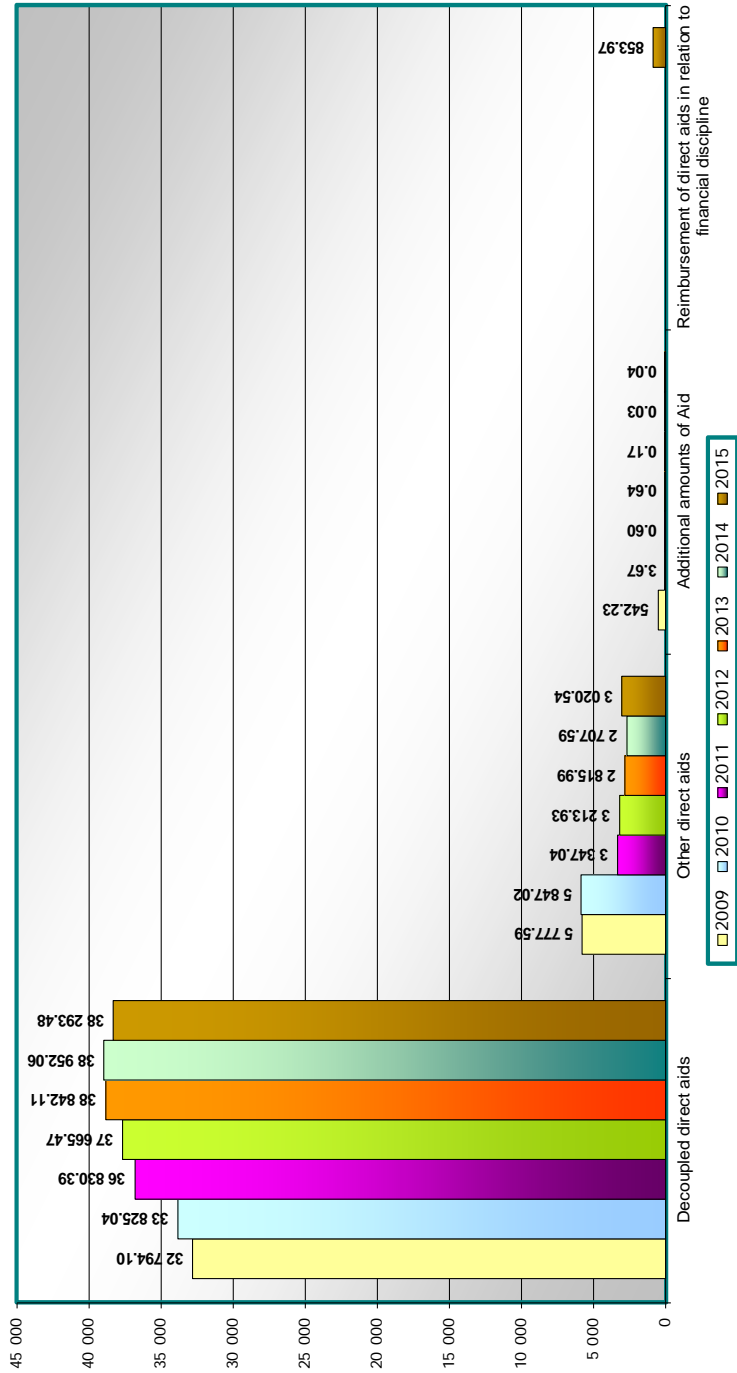
SECTOR	Commitment Appropriations						
	2009	2010	2011	2012	2013	2014	2015
	33 336.33	33 828.71	36 830.99	37 666.10	38 842.28	38 952.09	39 147.49
SPS (single payment scheme)	28 805.56	29 070.90	31 081.83	31 080.53	31 393.93	30 834.24	29 281.97
SAPS (single area payment scheme)	3 723.44	4 460.93	5 084.28	5 915.68	6 681.20	7 366.44	7 770.30
Separate sugar payment	252.94	281.03	270.21	281.15	280.14	274.49	277.54
Separate fruit and vegetables payment	12.16	12.18	12.18	12.33	12.29	11.94	12.15
Specific support (article 68) — Decoupled direct aids	-	-	381.89	376.75	463.24	457.42	500.57
Separate soft fruit payment	-	-	-	-	11.48	11.37	11.42
Redistributive payment	-	-	-	-	-	-	440.05
Other (decoupled direct aids)	-	-	-	-0.99	-0.17	-3.84	-0.52
Additional amounts of aid	542.23	3.67	0.60	0.64	0.17	0.03	0.04
Reimbursement of direct aids in relation to financial discipline	-	-	-	-	-	-	853.97
	5 777.59	5 847.02	3 347.04	3 213.93	2 815.99	2 707.59	3 020.54
CEREALS	1 672.04	1 679.36	54.20	46.18	4.88	-	-
SUGAR	22.87	51.61	45.22	23.01	20.94	18.51	0.17
OLIVE OIL	96.04	97.35	2.44	1.26	0.28	-	-
FRUITS AND VEGETABLES	496.34	506.12	374.61	254.32	35.96	0.02	0.17
RICE	164.36	168.91	154.27	152.84	0.26	-	-
SEEDS	23.17	25.13	23.22	22.42	0.19	-	-
HOPS	2.49	2.52	0.00	-	-	-	-
SILKWORMS	0.45	0.44	0.40	0.36	0.42	0.40	0.44
COTTON	216.88	221.74	247.27	245.81	242.26	231.80	244.02
TOBACCO	300.61	295.85	0.26	0.10	0.04	-	-
BEEF AND VEAL	1 634.40	1 615.49	1 112.79	1 114.30	970.59	946.39	929.09
SHEEPMEAT AND GOATMEAT	305.26	321.71	30.07	29.16	27.96	28.65	28.40
POSEI	412.58	425.71	433.38	428.99	474.11	426.05	426.62
OTHER PRODUCTS	1.39	1.00	-2.40	-4.22	-9.71	-6.67	-6.42
SPECIFIC TYPES OF FARMING & QUALITY PRODUCTION	428.73	434.09	123.32	113.88	1.31	0.08	0.09
SPECIFIC SUPPORT (ARTICLE 68) - COUPLED DIRECT AIDS	-	-	747.99	785.51	1 046.51	1 062.36	1 397.95
TOTAL DIRECT AIDS	39 113.92	39 675.73	40 178.03	40 880.03	41 658.28	41 659.68	42 168.04

ANNEX 21

EVOLUTION OF EAGF DIRECT AIDS EXPENDITURE BY ARTICLE

2009 to 2015 Financial years

Commitment Appropriations BUDGET ARTICLE	MEASURE	2009	2010	2011	2012	2013	2014	2015
05 03 01	Decoupled direct aids	32 794.10	33 825.04	36 830.39	37 665.47	38 842.11	38 952.06	38 293.48
05 03 02	Other direct aids	5 777.59	5 847.02	3 347.04	3 213.93	2 815.99	2 707.59	3 020.54
05 03 03	Additional amounts of aid	542.23	3.67	0.60	0.64	0.17	0.03	0.04
05 03 09	Reimbursement of direct aids in relation to financial discipline	-	-	-	-	-	-	853.97
TOTAL DIRECT AIDS EXPENDITURE		39 113.92	39 675.73	40 178.03	40 880.03	41 658.28	41 659.68	42 168.04



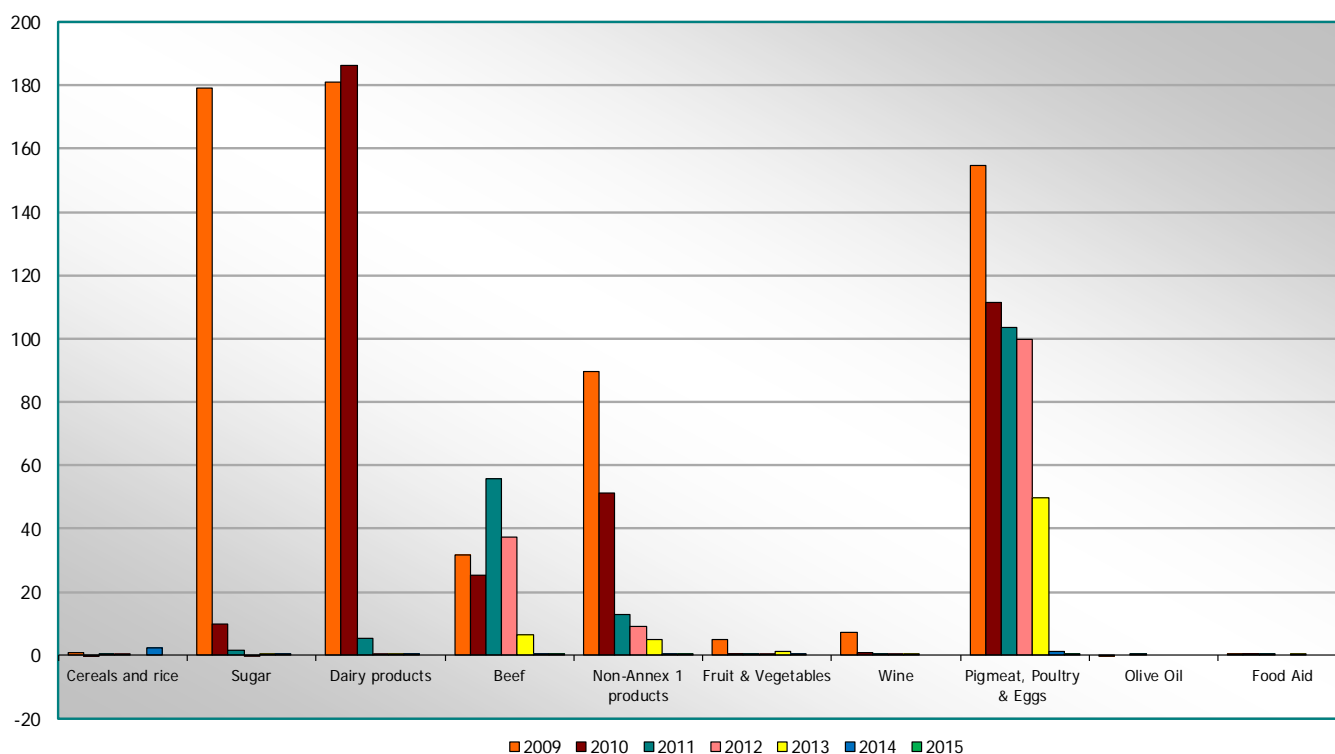
ANNEX 22

EVOLUTION OF EAGF EXPORT REFUNDS EXPENDITURE by SECTOR - 2009 to 2015 Financial years

Commitment Appropriations

In EUR million

Sector	2009		2010		2011		2012		2013		2014		2015	
Cereals and rice	0.8	0.1%	-0.4	-0.1%	0.1	0.0%	0.2	0.2%	0.0	0.0%	2.5	55.0%	0.0	0.0%
Sugar	179.1	27.6%	9.8	2.5%	1.5	0.8%	0.0	0.0%	0.0	0.1%	0.3	5.9%	0.0	0.0%
Dairy products	181.1	27.9%	186.4	48.4%	5.4	3.0%	0.2	0.1%	0.1	0.1%	0.0	0.4%	0.0	0.0%
Beef	31.6	4.9%	25.3	6.6%	55.8	31.1%	37.2	25.4%	6.5	10.4%	0.4	9.9%	0.2	50.3%
Non-Annex 1 products	89.7	13.8%	51.3	13.3%	12.7	7.1%	9.1	6.2%	4.9	7.8%	0.1	2.9%	0.1	17.5%
Fruit & Vegetables	5.2	0.8%	0.4	0.1%	0.0	0.0%	0.1	0.1%	1.2	1.9%	0.0	0.0%	0.0	0.0%
Wine	7.3	1.1%	0.7	0.2%	0.3	0.2%	0.1	0.1%	0.0	0.1%	0.0	0.0%	0.0	0.0%
Pigmeat, Poultry & Eggs	154.7	23.8%	111.4	28.9%	103.6	57.7%	99.7	68.0%	49.7	79.6%	1.2	25.8%	0.1	32.2%
Olive Oil	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Food Aid	0.0	0.0%	0.1	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Total Export Refunds Expenditure	649.5		385.1		179.4		146.7		62.4		4.5		0.3	



ANNEX 23

EVOLUTION OF EAGF EXPORT REFUNDS EXPENDITURE BY MEMBER STATE - 2009 to 2015 Financial years

Commitment Appropriations Member State	EU 27					EU 28			in EUR million
	2009	2010	2011	2012	2013	2014	2015		
Belgium	71.905	36.439	2.641	1.114	0.188	0.015	0.000	0.000	
Bulgaria	2.501	0.150	0.505	0.525	0.406	0.012	0.000	0.000	
Czech Republic	5.546	2.794	0.872	0.204	0.022	0.000	0.000	0.000	
Denmark	46.828	29.189	4.748	2.004	0.505	-0.007	0.000	0.000	
Germany	65.283	34.663	21.446	7.078	2.360	0.543	0.073	0.000	
Estonia	0.999	1.035	0.077	0.031	0.036	0.000	0.000	0.000	
Ireland	19.013	23.450	3.453	1.327	0.087	0.000	0.000	0.000	
Greece	0.939	0.067	0.075	0.109	0.000	0.000	0.000	0.000	
Spain	18.442	3.659	3.007	3.095	0.670	0.011	0.000	0.000	
France	141.992	116.946	85.704	81.701	42.181	0.692	0.000	0.000	
Croatia	-	-	-	-	0.000	0.000	0.000	0.000	
Italy	23.301	14.550	15.311	12.476	6.667	2.574	0.000	0.000	
Cyprus	0.281	0.235	0.048	0.017	0.000	0.000	0.000	0.000	
Latvia	0.551	0.233	0.005	0.017	0.000	0.000	0.000	0.000	
Lithuania	10.939	6.165	4.680	3.865	0.350	0.000	0.000	0.000	
Luxembourg	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Hungary	7.148	2.210	1.500	1.057	0.843	0.031	0.000	0.000	
Malta	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Netherlands	104.519	59.461	8.286	5.509	1.980	0.091	0.025	0.000	
Austria	17.370	5.821	5.541	1.796	0.153	0.003	0.029	0.000	
Poland	34.633	13.825	14.391	18.823	3.736	0.099	0.054	0.000	
Portugal	6.380	5.104	4.651	4.330	1.181	0.241	0.127	0.000	
Romania	0.252	0.067	0.473	0.574	0.792	0.061	0.000	0.000	
Slovenia	0.629	0.794	0.545	0.328	0.000	0.002	0.000	0.000	
Slovakia	0.501	0.716	0.206	0.100	0.002	0.000	0.000	0.000	
Finland	16.059	9.257	0.093	0.091	0.002	0.000	0.000	0.000	
Sweden	21.054	5.484	0.100	0.065	0.000	0.000	0.000	0.000	
United Kingdom	32.468	12.778	1.075	0.434	0.222	0.110	0.000	0.000	
TOTAL Export Refunds Expenditure	649.534	385.093	179.432	146.670	62.383	4.478	0.307	0.000	

ANNEX 24

Analytical evolution of EAGF storage expenditure 2008 - 2015

HEADING	2008			2009			2010			2011		
	Private storage	Public storage	TOTAL STORAGE & %	Private storage	Public storage	TOTAL STORAGE & %	Private storage	Public storage	TOTAL STORAGE & %	Private storage	Public storage	TOTAL STORAGE & %
CEREALS	-100.73	-100.73	-68.11%	24.08	24.08	13.88%	95.72	95.72	102.27%	-189.47	-189.47	97.35%
RICE	-	-	-	-32.37	-32.37	-18.66%	0.43	0.43	0.46%	0.00	0.00	0.00%
SUGAR	-26.75	-26.75	-18.09%	-	-	-	7.93	7.93	8.47%	-	-	-
OLIVE OIL	0.01	0.01	0.01%	0.41	0.41	0.23%	0.05	0.05	0.05%	1.25	1.25	-0.64%
FIBRE FLAX AND HEMP	1.87	1.87	1.26%	0.03	0.03	0.02%	1.20	11.06	13.10%	0.31	1.62	-0.99%
FRUIT AND VEGETABLES	0.09	0.09	0.06%	41.29	29.55	40.85%	13.23	-36.52	-24.88%	8.25	-72.91	33.22%
WINE-GROWING SECTOR / ALCOHOL	88.34	113.81	136.68%	37.67	69.17	61.60%	0.00	0.00	0.00%	0.01	0.01	0.00%
MILK PRODUCTS	34.24	34.24	23.15%	0.00	0.00	0.00%	0.49	0.49	0.52%	56.32	56.32	-28.94%
BEEF MEAT	-	-	-	3.62	3.62	2.08%	22.89	70.69	66.13	-	-	-
SHEEP AND GOAT MEAT	37.01	37.01	25.02%	-	-	-	-	-	-	-	-	-
PIG MEAT	161.55	-13.66	-	83.01	90.43	-	-	-	-	-	-	-
TOTAL			147.90			173.44			93.59			-194.63

HEADING	2012			2013			2014			2015		
	Private storage	Public storage	TOTAL STORAGE & %	Private storage	Public storage	TOTAL STORAGE & %	Private storage	Public storage	TOTAL STORAGE & %	Private storage	Public storage	TOTAL STORAGE & %
CEREALS	1.57	1.57	9.06%	0.09	0.09	0.35%	-	-	-	-	-	-
RICE	-	-	-	-	-	-	-	-	-	-	-	-
SUGAR	-	-	-	-	-	-	-	-	-	-	-	-
OLIVE OIL	12.19	12.19	70.12%	17.20	17.20	68.54%	-0.05	-0.05	-0.97%	-0.01	-0.01	-0.04%
FIBRE FLAX AND HEMP	0.05	0.05	0.26%	0.70	0.70	2.81%	1.01	1.01	19.81%	-	-	-
FRUIT AND VEGETABLES	-	-	-	7.10	7.10	28.30%	4.14	4.14	81.17%	6.80	0.13	6.92
WINE-GROWING SECTOR / ALCOHOL	0.04	0.11	0.85%	-	-	-	-	-	-	-	-	-
MILK PRODUCTS	7.82	-10.21	-13.75%	7.10	7.10	28.30%	-	-	-	11.49	-	11.49
BEEF MEAT	-	-	-	-	-	-	-	-	-	-	-	-
SHEEP AND GOAT MEAT	5.82	5.82	33.47%	25.01	0.09	-	5.10	0.00	-	18.28	0.13	18.41
PIG MEAT	25.91	-8.52	-	0.09	0.09	-	-	-	-	-	-	-
TOTAL			17.38			25.10			5.10			18.41

ANNEX 25

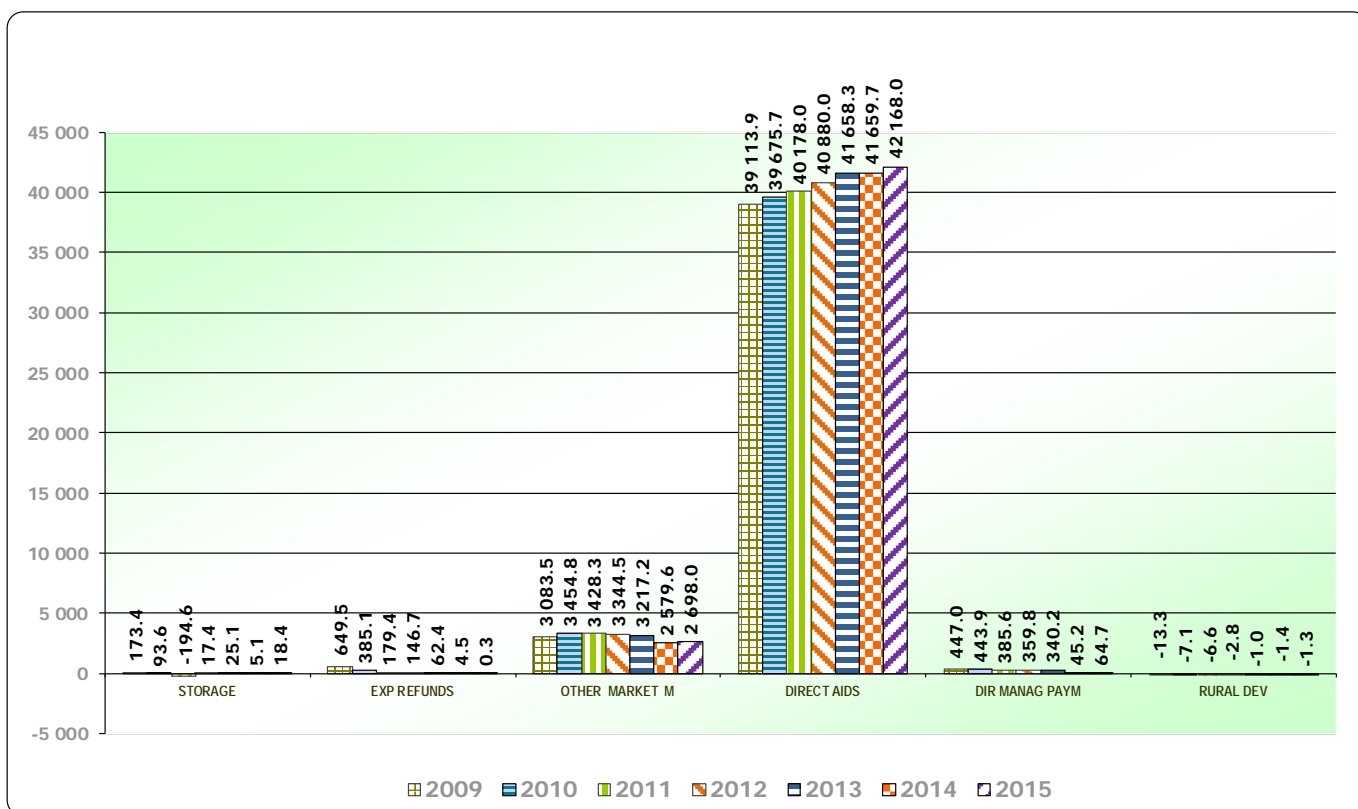
EVOLUTION of THE BREAKDOWN of EAGF EXPENDITURE - 2009 to 2015 Financial years

Commitment Appropriations

in EUR Million

FINANCIAL YEAR	BUDGET EXECUTION	STORAGE	EXPORT REFUNDS	DIRECT AIDS	OTHER MARKET MEASURES	DIRECT MANAGEMENT PAYMENTS	RURAL DEVELOPMENT
2009	43 454.1	173.4	649.5	39 113.9	3 083.5	447.0	-13.3
2010	44 046.0	93.6	385.1	39 675.7	3 454.8	443.9	-7.1
2011	43 970.1	-194.6	179.4	40 178.0	3 428.3	385.6	-6.6
2012	44 745.6	17.4	146.7	40 880.0	3 344.5	359.8	-2.8
2013	45 302.1	25.1	62.4	41 658.3	3 217.2	340.2	-1.0
2014	44 292.7	5.1	4.5	41 659.7	2 579.6	45.2	-1.4
2015	44 948.1	18.4	0.3	42 168.0 *	2 698.0	64.7	-1.3

* Includes reimbursement of direct aids in relation to financial discipline (budget article 05 03 09)



ANNEX 26

APPEALS AGAINST CLEARANCE OF ACCOUNTS DECISIONS
 PENDING ON 15 October 2015

Case Number	Member State	Challenged amount EUR
T-550/13	EL	-3 018 301.74
T-255/13	IT	-66 763 882.96
T-107/14	EL	-87 274 683.10
T-126/14	NL	-4 703 231.78
T-563/13	BE	-5 277 577.43
T-241/13	EL	-3 686 189.20
T-686/14	IT	-5 222 276.39
T-675/14	ES	-2 612 275.03
T-667/14	SI	-345 431.44
T-661/14	LV	-436 206.49
T-556/15	PT	-128 022 526.09
T-551/15	PT	-501 445.57
T-550/15	PT	-8 260 006.65
T-507/15	PL	-55 517 499.79
T-506/15	EL	-316 933 048.40
T-505/15	HU	-5 394 232.02
T-502/15	ES	-1 854 955.54
T-501/15	NL	-5 840 500.26
T-437/14	UK	-5 208 271.87
T-384/14	IT	-7 909 116.03
T-157/15	EE	-430 383.85
T-156/15	FR	-309 657 057.42 *
T-145/15	RO	-95 444 608.79
T-143/15	ES	-5 453 227.79
T-141/15	CZ	-2 123 199.04
T-139/15	HU	-11 709 400.00
T-135/15	IT	-93 304 842.09
T-118/15	SI	-8 700 815.25
T-112/15	EL	-43 753 608.97
Total		-1 285 358 800.98

* case T-156/15: provisional information

