



EUROPEAN  
COMMISSION

Brussels, 28.8.2017  
SWD(2017) 285 final

**COMMISSION STAFF WORKING DOCUMENT**  
*Accompanying the document*

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

**10th FINANCIAL REPORT FROM THE COMMISSION TO THE EUROPEAN  
PARLIAMENT AND THE COUNCIL on the  
EUROPEAN AGRICULTURAL GUARANTEE FUND  
2016 FINANCIAL YEAR**

{COM(2017) 456 final}

## TABLE OF CONTENTS

1.	BUDGET PROCEDURE .....	5
1.1.	Financial Framework 2014-2020.....	5
1.2.	Draft Budget 2016 and Amending Letter 2/2016.....	5
1.3.	Adoption of the 2016 budget.....	6
1.4.	Revenue assigned to the EAGF.....	6
2.	CASH POSITION AND MANAGEMENT OF APPROPRIATIONS .....	8
2.1.	Management of appropriations .....	8
2.1.1.	Appropriations available for the 2016 financial year .....	8
2.1.2.	Expenditure section of the EU budget in relation to EAGF.....	8
2.1.3.	Assigned revenue section of the EU budget in relation to EAGF .....	8
2.1.4.	Budget execution of appropriations available for the 2016 financial year.....	9
2.1.5.	Assigned revenue received under shared management .....	9
2.1.6.	Budget execution .....	9
2.1.7.	Budget execution of voted appropriations - Expenditure under direct management made by the Commission .....	10
2.1.8.	Budget execution - Expenditure under direct management made by the Commission - Automatic carryover from 2015 .....	10
2.2.	Monthly payments .....	11
2.2.1.	Monthly payments to Member States under shared management.....	11
2.2.1.1.	Monthly payments on the provision for expenditure.....	11
2.2.1.2.	Decisions on monthly payments for 2016 .....	11
2.2.1.3.	Reductions and suspensions of monthly payments .....	11
2.2.2.	Direct management expenditure by the Commission.....	12
3.	THE IMPLEMENTATION OF THE 2016 EAGF BUDGET .....	12
3.1.	The uptake of the EAGF budget appropriations.....	12
3.2.	Comments on the implementation of 2016 EAGF budget .....	13
3.2.1.	Chapter 05 02: Interventions in agricultural markets .....	13
3.2.1.1.	Introduction .....	13
3.2.1.2.	Article 05 02 08: Fruits and vegetables .....	13
3.2.1.3.	Article 05 02 09: Products of the wine-growing sector.....	14
3.2.1.4.	Article 05 02 10: Promotion .....	14
3.2.1.5.	Article 05 02 11: Other plant products/measures .....	14
3.2.1.6.	Article 05 02 12: Milk and milk products .....	14
3.2.1.7.	Article 05 02 15: Pig meat, eggs and poultry, bee-keeping and other animal products .....	15
3.2.2.	Chapter 05 03: Direct payments .....	15

3.2.2.1.	Article 05 03 01: Decoupled direct payments .....	16
3.2.2.2.	Article 05 03 02: Other direct payments .....	17
3.2.2.3.	Article 05 03 03: Additional amounts of aid .....	18
3.2.2.4.	Article 05 03 09: Reimbursement of direct payments in relation to financial discipline .....	18
3.2.2.5.	Article 05 03 10: Reserve for crises in the agricultural sector .....	19
3.2.3.	Chapter 05 04: Rural Development .....	19
3.2.4.	Chapter 05 07: Audit of agricultural expenditure.....	19
3.2.4.1.	Article 05 07 01: Control of agricultural expenditure .....	19
3.2.4.2.	Article 05 07 02: Settlement of disputes .....	19
3.2.5.	Chapter 05 08: Policy strategy and coordination.....	20
3.2.5.1.	Article 05 08 01: Farm accountancy data network (FADN) .....	20
3.2.5.2.	Article 05 08 02: Surveys on the structure of agricultural holdings.....	20
3.2.5.3.	Article 05 08 03: Restructuring of systems for agricultural surveys .....	20
3.2.5.4.	Article 05 08 06: Enhancing public awareness of the common agricultural policy ...	20
3.2.5.5.	Article 05 08 09: EAGF – Operational technical assistance .....	20
4.	IMPLEMENTATION OF REVENUE ASSIGNED TO EAGF .....	20
5.	CONTROL MEASURES .....	21
5.1.	Introduction .....	21
5.2.	Integrated Administration and Control System (IACS) .....	21
5.3.	Market measures.....	22
5.4.	Application of Chapter III of Title V Regulation (EU) No 1306/2013 (ex-post scrutiny).....	22
6.	CLEARANCE OF ACCOUNTS.....	23
6.1.	Conformity clearance .....	23
6.1.1.	Introduction .....	23
6.1.2.	Audits and decisions adopted in 2016 .....	23
6.1.2.1.	Audits.....	23
6.1.2.2.	Conformity decisions.....	24
6.2.	Financial clearance .....	25
6.2.1.	Introduction .....	25
6.2.2.	Decisions .....	25
6.2.2.1.	Financial clearance decision for the financial year 2010 .....	25
6.2.2.2.	Financial clearance decision for the financial year 2011 .....	26
6.2.2.3.	Financial clearance decision for the financial year 2012 .....	26
6.2.2.4.	Financial clearance decision for the financial year 2013 .....	26
6.2.2.5.	Financial clearance decision for the financial year 2014 .....	26

6.2.2.6.	Financial clearance decision for the financial year 2015 .....	26
6.3.	Appeals brought before the Court of Justice against clearance decisions .....	27
6.3.1.	Judgments handed down.....	27
6.3.2.	New appeals.....	27
6.3.3.	Appeals pending .....	28
7.	RELATIONS WITH PARLIAMENT AND WITH THE EUROPEAN COURT OF AUDITORS .....	28
7.1.	Relations with Parliament.....	28
7.2.	Relations with the European Court of Auditors .....	28
7.2.1.	Mission of the European Court of Auditors .....	28
7.2.2.	Annual Report for financial year 2015 .....	29
7.2.3.	Special Reports by the Court of Auditors.....	30
8.	ANNEXES.....	30

## 1. BUDGET PROCEDURE<sup>1</sup>

### 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 financed by the European Agricultural Guarantee Fund (EAGF).

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), 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 367/2014<sup>2</sup> setting the net balance available for expenditure of the 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
<b>Total</b>	<b>49 857</b>	<b>64 692</b>	<b>64 262</b>	<b>60 191</b>	<b>60 267</b>	<b>60 344</b>	<b>60 421</b>
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, transferring unused allocations for the year 2014 to 2015 and 2016 in accordance with article 19 of Regulation (EU) No 1311/2013.

### 1.2. Draft Budget 2016 and Amending Letter 2/2016

The Draft Budget 2016 was adopted by the Commission and proposed to the Budgetary Authority on 24 June 2015. The commitment appropriations proposed for the EAGF totalled EUR 42 867.6 million.

The Council adopted its position on the Draft Budget 2016 on 4 September 2015, reducing the commitment appropriations for the EAGF by EUR 198.9 million. The European Parliament adopted its position on 28 October 2015, increasing the

<sup>1</sup> This procedure is presented in annex 1.

<sup>2</sup> OJ L 108 of 11.4.2014, p. 13.

commitment appropriations for the EAGF by EUR 499.8 million compared to the Draft Budget.

On 14 October 2015 the Commission adopted Amending Letter (AL) No 2 to the Draft Budget 2016, lowering the requested commitment appropriations for the EAGF by EUR 507.3 million compared to the Draft Budget.

### **1.3. Adoption of the 2016 budget**

The Conciliation Committee, composed of members of the European Parliament and of the Council, agreed on a Joint Text on 14 November 2015. Finally, the 2016 budget was declared as adopted by the European Parliament on 25 November 2015. The budget's total commitment appropriations for the EAGF amounted to EUR 42 220.3 million and its payment appropriations amounted to EUR 42 212.1 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 42 220.3 million, EUR 2 673.0 million were foreseen for interventions in agricultural markets under chapter 05 02, EUR 39 445.7 million were foreseen for direct payments under chapter 05 03, EUR 58.6 million were foreseen for audit of agricultural expenditure under chapter 05 07 and EUR 33.4 million for policy strategy and coordination under chapter 05 08.

Further details are provided in annex 1.

Subsequently, in the course of the financial year 2017, the EAGF's appropriations for article 05 08 03 (restructuring of systems for agricultural surveys) were reduced by EUR 1.25 million through Amending Budget No 4.

### **1.4. Revenue assigned to the EAGF<sup>3</sup>**

In accordance with Article 43 of Regulation (EC) No 1306/2013 on the financing of the Common Agricultural Policy<sup>4</sup>, revenue originating from financial corrections under accounting or 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.

At the time of establishing the 2016 budget, an estimate of the revenue was made both for the amount expected to be collected in the course of the 2016 budget year as well as of the amount which was expected to be carried over from the budget year 2015 into 2016. This estimate amounted to EUR 2 980 million and it was taken into consideration when the Budgetary Authority adopted the 2016 budget. In particular:

- revenue from the conformity clearance corrections and from irregularities was estimated at EUR 1 125 million and EUR 155 million respectively while the receipts from the milk levy were estimated at EUR 810 million. Thus, the total

---

<sup>3</sup> 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." ("pro memoria"), but the forecast amount is mentioned in the budgetary remarks for this article.

<sup>4</sup> OJ L 347 of 20.12.2013, p. 549.

amount of assigned revenue expected to be collected in the course of the 2016 budget year was estimated at EUR 2 090 million;

- The amount of assigned revenue expected to be carried over from the budget year 2015 into 2016 was estimated at EUR 890 million.

In the 2016 budget, this initially estimated revenue of EUR 2 980 million was assigned to two schemes, i.e.:

- EUR 600 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 2 380 million for the basic payment scheme (direct payments).

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

- EUR 898 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 18 307 million for the basic payment scheme (direct payments).

## 2. CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

### 2.1. Management of appropriations

#### 2.1.1. Appropriations available for the 2016 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	42 220 335 824.00	42 212 046 297.00	1. Clearance decisions	1 125 000 000
1a. Appropriations under shared management	42 152 208 157.00	42 152 208 157.00	2. Irregularities	155 000 000
1b. Appropriations under direct management	68 127 667.00	59 838 140.00	3. Super levy from milk producers	810 000 000
2. Amending Budget	-1 250 000.00		<b>Total forecast of AR</b>	<b>2 090 000 000</b>
3. Transfer to / out of EAGF in the year	-1 006 523.53	-2 500 523.53		
4. Final appropriations for EAGF of which	<b>42 218 079 300.47</b>	<b>42 209 545 773.47</b>		
4a. Appropriations under shared management	42 148 674 416.47	42 148 674 416.47		
4b. Appropriations under direct management	69 404 884.00	60 871 357.00		

- (1) Appropriations entered in the 2016 budget after deducting the expected assigned revenue to be collected in 2016 and the one carried over from 2015 to 2016 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.), 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 2016 totalled EUR 42 220 335 824. This was a net amount after deducting the expected assigned revenue to be collected in 2016 and the one carried over from 2015 to 2016. The initial payment appropriations amounted to EUR 42 212 046 297.

In financial year 2016, there were an Amending Budget for commitment appropriations and transfers of commitment and payment appropriations out of EAGF. The commitment and payment appropriations finally available to the EAGF, after the Amending Budget and the transfers, amounted to EUR 42 218 079 300.47 and EUR 42 209 545 773.47 respectively.

Part of the appropriations coming from assigned revenue received in 2015 was not used in that financial year and it was automatically carried over to 2016. The amount of these appropriations totalled EUR 896 398 939. Also appropriations for an amount of EUR 409 803 571 were made available for the reimbursement of direct payments in relation to financial discipline following Commission Decision C(2016)857 relating to the non-automatic carryover of appropriations from the 2015 budget to the 2016 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 2016 financial year

In EUR

	Execution of commitment appropriations	Execution of payment appropriations
Shared management (1)	44 221 202 321.60	44 221 202 321.60
Expenditure under direct management	63 907 387.76	48 052 725.41
<b>Total</b>	<b>44 285 109 709.36</b>	<b>44 269 255 047.01</b>

(1) Committed amounts. Commitments and payments less assigned revenue of EUR 2 527 141 771.95 (see point 4 and annex 6) received for shared management: EUR 41 694 060 549.65.

For the financial year 2016, the actual amount of commitment appropriations used amounted to EUR 44 285 109 709.36 while that for payment appropriations amounted to EUR 44 269 255 047.01.

The amount paid out (EUR 44 084 495 379.84) was less due to suspended amounts for France and Poland (see 2.2.1.3).

2.1.5. Assigned revenue received under shared management

In EUR

Assigned revenue	
Forecasted revenue	2 090 000 000.00
Revenue received	2 527 141 771.95
<b>Difference</b>	<b>437 141 771.95</b>

For details, please see points 1.4 and 4.

2.1.6. Budget execution

In EUR

Expenditure under shared management (1)				
	Final appropriations (C1)	Non automatic carry over of 2015 C1 appropriations (C2)	Assigned revenue appropriations (C4)	Carry over of assigned revenue appropriations (C5) from 2015
Appropriations	42 148 674 416.47	409 803 571.00	2 527 141 771.95	896 398 938.64
Execution (2)	41 706 317 977.27	395 356 762.64	1 223 128 643.05	896 398 938.64
Appropriations cancelled	9 275 450.20	14 446 808.36	-	0.00
Carry over to 2017	433 080 989.00	0.00	1 304 013 128.90	-

(1) Commitment appropriations = Payment appropriations

(2) Including suspended amounts (see 2.2.1.3)

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 42 149 million compared to actual expenditure of EUR 41 706 million. In order to make it available for the reimbursement of direct payments in relation with financial discipline, an amount of EUR 433.1 million was

carried over to budget year 2017 with Commission Decision C(2017)771 of 9 February 2017 on non-automatic carryover of appropriations from the 2016 budget to the 2017 budget.

The 2016 appropriations coming from assigned revenue amounted to EUR 2 527.1 million of which an amount of EUR 281.5 million was used in chapter 05 02 and an amount of EUR 941.6 million was used in chapter 05 03. The remaining amount of EUR 1 304 million was automatically carried over to budget year 2017.

Part of the appropriations coming from assigned revenue received in 2015 was not used in financial year 2015 and was automatically carried forward to 2016 (C5 fund source). These appropriations amounted to EUR 896.4 million and had to be used in accordance with Article 14 of the Financial Regulation within that year. All these appropriations carried over from the previous financial year were fully used in 2016 in accordance with the Financial Regulation.

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

*In EUR*

<b>Expenditure under direct management</b>	Commitment appropriations	De-commitments	Payment appropriations	Carry over to 2017 (2)
Appropriations (C1) (1)	69 404 884.00	-	60 871 357.00	-
Execution (C1)	63 907 387.76	-	35 670 480.51	12 898 533.97
Appropriations cancelled	5 497 496.24	-	12 302 342.52	-

(1) C1 denotes the budget's voted appropriations. This amount includes transfers from "shared management" for an amount of EUR 2 527 217.00 for commitment and payment appropriations, transfers "out" of EAGF for a total amount of EUR -1 494 000.00 for payment appropriations and an Amending Budget of EUR - 1 250 000.00 for commitment appropriations.

(2) Carry over to 2017 only for non-differentiated appropriations.

The available commitment appropriations for expenditure under direct management in the 2016 budget were EUR 69.4 million. An amount of EUR 63.9 million was committed in 2016. The balance of these appropriations, EUR 5.5 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 2017, which relates only to non-differentiated appropriations, amounts to EUR 12.9 million.

For details, please see annexes 3 and 4.

2.1.8. *Budget execution - Expenditure under direct management made by the Commission - Automatic carryover from 2015*

*In EUR*

<b>Carry over from 2015 to 2016</b>	Commitments	De-commitments	Payments	Cancelled appropriations
Carried over appropriations	13 821 274.51	1 389 982.49	12 382 244.90	49 047.12

The automatic carry over from 2015 to 2016 only concerned expenditure under direct management for non-differentiated appropriations. As indicated in the table above, an amount of EUR 13.8 million was carried over from 2015 to 2016. In 2016 an amount of EUR 1.4 million from this carry over was de-committed. The payments

made amounted to EUR 12.4 million and the appropriations cancelled totalled EUR 0.05 million.

For details, please see annex 4.

## **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 States<sup>5</sup>. 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 2015 to 15 October 2016 are covered by the system for monthly payments.

For financial year 2016, the total net amount of monthly payments decided, after the deduction of clearance and other corrections, was EUR 41 694 060 549.65. Taking into account the suspended amounts (see below 2.2.1.3.b) only EUR 41 509 300 882.48 was paid out.

#### 2.2.1.2. Decisions on monthly payments for 2016

For the financial year 2016, 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 2016. For details, please see annex 2.

#### 2.2.1.3. Reductions and suspensions of monthly payments

##### *a. Reductions of the monthly payments*

In 2016, reductions for a net amount of EUR 11.6 million were made to the monthly payments effected to the Member States. The categories of corrections are detailed in the following points:

- *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 Member States and avoid the situation in which delays of payments would result in aids no longer having the intended economic effect. In

---

<sup>5</sup> These monthly declarations of expenditure are transmitted by the Member States by the declaration of the 12<sup>th</sup> of the month N+1.

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 7.1 million.

- *reductions of the monthly payments as a result of overspending the financial ceilings*

For some aid measures financed by the EAGF, financial ceilings are determined in the sectoral regulations. 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 4.4 million.

- *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 0.1 million.

*b. Suspensions of the monthly payments*

Following Commission Decision C(2016)2050 of 7 April 2016, the Commission has suspended for Poland the monthly payments for expenditure effected monthly after 1 March 2016 for a total amount of EUR 9.4 million.

Following Commission Decision C(2016)4287 of 12 July 2016, the Commission has suspended for France the monthly payments for expenditure effected monthly after 1 July 2016 for a total amount of EUR 175.4 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 3 and 4.

### **3. THE IMPLEMENTATION OF THE 2016 EAGF BUDGET**

#### **3.1. The uptake of the EAGF budget appropriations**

The implementation of the budget amounted to EUR 44 285.1 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 896.4 million carried over from 2015 and of a part of the assigned revenue collected in 2016 amounting to EUR 1 223.1 million out of a total EUR 2 527.1 million.

Within policy area 05-Agriculture and Rural Development, the expenditure for market measures amounted to EUR 3 154.3 million and for direct payments to EUR 40 984.1 million.

For details of the budget's implementation by policy area, please see annex 5.

Annex 9 presents a breakdown of the expenditure on market measures, direct payments and audit of agricultural expenditure by item and by Member State.

### **3.2. Comments on the implementation of 2016 EAGF budget**

A brief commentary on the implementation of the 2016 EAGF budget's appropriations as well as on the use of the assigned revenue available in 2016 is presented hereafter based on details appearing in the attached tables:

- Annex 5: Analysis of the execution of the 2016 EAGF budget. The expenditure incurred for each budget item 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 6: Assigned revenue (C4) collected and used in 2016;
- Annex 7: Assigned revenue (C5) carried over from 2015 and used in 2016;
- Annex 9: Expenditure by Member State and by item.

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

#### *3.2.1. Chapter 05 02: Interventions in agricultural markets*

##### **3.2.1.1. Introduction**

Total payments for this chapter in 2016 amounted to EUR 3 154.3 million and they were funded by the voted appropriations amounting to EUR 2 673.0 million and by assigned revenue amounting to EUR 481.3 million. The latter was used to cover the expenditure incurred in the fruits and vegetables products sector (for details, see point 3.2.1.2). The remaining balance of assigned revenue collected in 2016 amounted to EUR 118.7 million and it was carried over to 2017. In items where the needs exceeded the budgetary appropriations, the additional expenditure was covered through transfers from other items of the budget. For the market measures where the budget's appropriations were under-spent, the resulting available appropriations were transferred to other items of the budget to cover additional expenditure as needed.

Annex 5 presents these details at the level of each budget item. In case the execution was close to the foreseen level in the 2016 budget, no further remarks are made.

##### **3.2.1.2. Article 05 02 08: Fruits and vegetables**

The 2016 budget foresaw total available appropriations amounting to EUR 1 211.8 million to cover the needs of all the measures for this sector. The Budgetary Authority voted appropriations of EUR 611.8 million as it took into account the estimated revenue assigned to this sector which amounted to EUR 600 million. Moreover, EUR 79.6 million was transferred from other parts of the budget. The expenditure incurred by Member States in 2016 amounted to EUR 1 172.7 million. The balance of the unused assigned revenue of EUR 118.7 million was carried over to the budget year 2017 to cover the needs of that year.

In particular, the total needs in the 2016 budget for the operational funds for producer organisations were estimated at EUR 898 million. The expenditure incurred by Member States amounted to EUR 862.5 million and it was funded by voted appropriations amounting to EUR 381.2 million and by assigned revenue of EUR 481.3 million. This expenditure was lower than the 2016 budget's forecasted needs both because of the lower expenditure incurred for the temporary exceptional measures for producers that are members of producer organisations and of the lower expenditure for the National Financial Assistance.

Furthermore, compared to the forecasted needs in the 2016 budget, lower expenditure was incurred by Member States for the aid to producer groups for preliminary recognition amounting to EUR 71.4 million as this scheme is phasing out. Expenditure was also lower for the school fruit scheme amounting to EUR 109.9 million, particularly for payments related to the 2015/2016 school year.

Finally, the forecasted needs in the 2016 budget for other measures, including the temporary exceptional measures for producers who are not members of producer organisations in view of the prolongation of the Russian ban on imports amounted to EUR 77.8 million. However Member States incurred much higher expenditure amounting to EUR 129.0 million compared to the initially estimated needs.

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

The 2016 budget foresaw total available appropriations amounting to EUR 1 076 million to cover the needs of all the measures for this sector. The under-execution of EUR 48.9 million, compared to the forecasted 2016 budget needs for the national support programmes, was due to the lower expenditure incurred by some Member States for the promotion, restructuring and investment components of their national wine programmes.

#### 3.2.1.4. Article 05 02 10: Promotion

As regards promotion measures-payments by Member States, the under-execution of EUR 14.4 million compared to the forecasted 2016 budget needs was due to the lower expenditure incurred by some Member States for their promotion programmes which are approved by the Commission compared to the expenditure foreseen in the 2016 budget for these programmes.

As regards direct payments made by the European Union, the Commission committed appropriations of around EUR 18.5 million which was EUR 2.5 million higher than the amount foreseen in the 2016 budget for these payments.

#### 3.2.1.5. Article 05 02 11: Other plant products/measures

For this budget article, the appropriations were over-executed by EUR 2.6 million compared to the forecasted 2016 budget needs of EUR 239.4 million; this over-execution was due to a minor shift in a Member State during the financial year, from POSEI - Direct Payments programmes towards POSEI – market measures programmes.

#### 3.2.1.6. Article 05 02 12: Milk and milk products

The 2016 budget foresaw total available appropriations amounting to EUR 537.1 million to cover the needs of all the measures for this sector. Expenditure incurred by Member States in 2016 amounted to EUR 406.6 million. All the schemes funded under this article were under-implemented compared to the estimated needs foreseen in the 2016 budget.

In particular, the 2016 needs for storage measures for skimmed milk powder (SMP) were estimated at EUR 17.0 million and the expenditure incurred amounted to EUR 9.1 million. Total purchases of 334 551 tonnes were made, whereof 78 525 tonnes via tender and the expenditure incurred for technical and financial costs amounted to EUR 7.1 million. Furthermore, expenditure amounting to EUR 2.0 million was incurred for the private storage of SMP, with lower intake than initially foreseen.

In addition, the 2016 needs for storage measures for butter were estimated at EUR 15.0 million while the expenditure incurred amounted to EUR 9.1 million due to lower intake than initially foreseen.

For the school milk scheme, Member States incurred expenditure amounting to EUR 64.4 million which was lower than the forecasted 2016 needs of EUR 75 million because of lower expenditure for a part of the 2015/2016 school year.

Finally, the 2016 needs for other measures were estimated at EUR 430.1 million. Expenditure incurred amounted to EUR 324 million. These measures included the temporary exceptional aid granted to all Member States, initially budgeted under this item for a total amount of EUR 420 million<sup>6</sup>. However, several Member States decided to use the option to spend part of their envelope for supporting other livestock sectors. The detailed expenditure is as follows: for milk products EUR 308.3 million, for beef meat EUR 29.6 million (05 02 13 99), for sheep and goat meat EUR 1.8 million (05 02 14 99) and for pigmeat EUR 74.9 million (05 02 15 99). The under-execution for the total temporary exceptional aid amounted thus to EUR 5.4 million. The other measures for dairy products also include private storage for cheese for which the expenditure amounted to EUR 3.4 million, as well as an amount of EUR 12.2 million already paid for the exceptional adjustment aid decided in autumn 2016<sup>7</sup>, and for which the bulk of payments will occur in 2017.

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

The 2016 budget foresaw total available appropriations amounting to EUR 64.0 million to cover the needs of all the measures for this sector. However, the expenditure incurred by Member States in 2016 amounted to EUR 140.6 million and it was funded both by the voted appropriations and by transfers of appropriations amounting to EUR 76.6 million from other areas of the 2016 budget.

The 2016 needs for private storage of pigmeat were estimated at EUR 32.0 million and the expenditure incurred amounted to EUR 30.8 million.

The expenditure incurred for specific aid for beekeeping amounted to EUR 34.5 million compared to forecasted needs of EUR 32.0 million included in the 2016 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, due to the outbreak of highly pathogenic avian influenza the expenditure incurred for the exceptional support measures for the sector of eggs and poultry in Italy, under Commission Implementing Regulation (EU) 2016/760, amounted to EUR 0.3 million, while no expenditure was foreseen on this budgetline in the 2016 budget. An amount of EUR 74.9 million was also paid for the temporary exceptional aid for pigmeat, initially budgeted under Article 05 02 12 as explained above.

#### 3.2.2. Chapter 05 03: Direct payments

Financial year 2016 was the first year of implementation of all the schemes under the reformed structure of direct payments as decided in the 2013 CAP reform. Total payments for this chapter of the 2016 budget amounted to EUR 40 984.1 million. This includes an amount of EUR 395.4 million paid for the reimbursement of direct payments to farmers in relation to financial discipline, financed from EUR 409.8

---

<sup>6</sup> Commission Delegated Regulation (EU) 2015/1853

<sup>7</sup> Commission Delegated Regulation (EU) 2016/1613

million carried over from 2015 (for details, see point 3.2.2.4). The rest of the payments made, EUR 40 588.8 million, was funded by voted appropriations amounting to EUR 38 950.6 million and by assigned revenue amounting to EUR 1 638.2 million. The latter was used to cover the expenditure incurred for the basic payment scheme (for details, see point 3.2.2.1). The unused voted appropriations amounted to EUR 495.1 million as evidenced by the difference between the voted appropriations of EUR 38 950.6 million used for the reimbursement to Member States and the initial voted appropriations of EUR 39 445.7 million included in the 2016 budget. These unused voted appropriations were decreased by a transfer of voted appropriations of EUR 52.8 million to other parts of the EAGF budget. Moreover, the unused amount of the crisis reserve (EUR 441.6 million), which was established from the proposed financial discipline in 2016, was transferred to budget article 05 03 09 so that the amount of the effectively applied financial discipline (EUR 433.1 million) could be carried over to 2017 for the reimbursement to the Member States concerned (see point 3.2.2.5). The remaining balance of assigned revenue collected in 2016 amounted to EUR 1 185.3 million and was carried over to 2017. 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. There were in particular transfers from various other direct payments schemes to cover the expenditure of the small farmers scheme which in 2016 was budgetted with a p.m. given that needs for this scheme at that stage still were unknown.

Annex 5 presents these details at the level of each budget item.

#### 3.2.2.1. Article 05 03 01: Decoupled direct payments

The main schemes funded by this article's appropriations are the single area payment scheme (SAPS), the basic payment scheme (BPS), the payment for agricultural practices beneficial for the climate and the environment, the redistributive payment and the payment for young farmers. All aid schemes in this article are paid independently of production but on certain conditions, e.g. the respect of cross-compliance. The 2016 budgetary needs for decoupled direct payments amounted to EUR 36 649.2 million for which the Budgetary Authority voted appropriations amounting to EUR 34 269.2 million after taking into consideration assigned revenue amounting to EUR 2 380 million. The expenditure incurred by Member States for all schemes in this article amounted to EUR 35 204.1 million, thus, exceeding the voted appropriations by EUR 934.9 million. This latter amount of expenditure declared was covered by assigned revenue. The expenditure incurred by Member States for decoupled direct payments corresponded to 96.1% of the needs foreseen in the 2016 budget for these schemes. This under-execution was partly a logical consequence of the fact that a part of the expenditure for various schemes was replaced by expenditure for the small farmers scheme under 05 03 02, in line with the above mentioned transfers of appropriations to the scheme. Moreover, the under-execution noted for several schemes was also linked to a delay in execution in some Member States which still incurred expenditure for some lines after the end of financial year 2016.

As regards the newly introduced BPS, the 2016 budgetary needs were estimated at EUR 18 307 million. In order to cover these needs, the Budgetary Authority voted appropriations amounting to EUR 15 927 million after taking into account the



revenue of EUR 2 380 million assigned to this scheme. The expenditure declared by Member States for this scheme was around EUR 17 858 million and covered 98% of the estimated needs.

As regards SAPS, the appropriations in the 2016 budget amounted to EUR 4 237 million significantly down from 2016 due to the new structure of direct payments. Member States incurred payments amounting to EUR 4 032 million, thus covering 95% of the estimated needs.

As regards the new payment for agricultural practices beneficial for the climate and the environment, the so-called greening, the expenditure incurred by Member States amounted to EUR 11 716 million whereas appropriations in the 2016 budget were at EUR 12 239 million giving an execution rate of 96%.

The needs for the redistributive payment amounted to EUR 1 251 million significantly more than the EUR 440 million in 2015 due to an increase in the number of Member States implementing the scheme. The expenditure declared by Member States was EUR 1 237 million or 99% of the needs.

For the new payment for young farmers needs were estimated at EUR 549 million in the 2016 budget. Expenditure amounted to EUR 317 million being only 58% of the needs. For following years, several Member States have adjusted their ceiling for the scheme which should reduce the underexecution noted in financial year 2016.

The remaining lines covered mostly smaller amounts, including also the residual payments for the schemes which expired further to the 2013 reform.

#### 3.2.2.2. Article 05 03 02: Other direct payments

The appropriations of this article covered expenditure for "other direct payments". This includes schemes for which there may still be a link between the payment and the production, under well defined conditions and within clear limits. As a consequence of the 2013 reform, new schemes added under this Article were the voluntary coupled support and the small farmers scheme, whereas a number of lines from 2016 only covered relatively minor residual payments for expired schemes.

The Commission had estimated that appropriations amounting to EUR 4 734.8 million were needed for this Article in 2016. Member States incurred expenditure amounting to EUR 5 384.7 million hence higher than the appropriations entered in the budget.

For the crop-specific payment for cotton, needs were estimated at EUR 247 million in the 2016 budget. Expenditure was EUR 244 million, i.e. 99% of the needs.

The POSEI-EU support programmes showed an under-execution of around EUR 5.3 million due to a minor shift by a Member State concerned, from direct payments – programmes towards market measures – programmes during the financial year.

A more important under-execution was experienced for the voluntary coupled support scheme. Member States incurred expenditure amounting to EUR 3 800.6 million, while EUR 4 046.0 million of appropriations were foreseen in the budget.

The small farmers scheme is financed from the ceilings of all other schemes, decoupled or not. Due to the absence of any information of the possible execution in the first year of implementation of the reformed direct payments, there were no appropriations foreseen in the budget 2016. An amount of EUR 907.7 million was declared under this item and financed from the budget allocated to other schemes

under the same article but also under the article for decoupled direct payments. The required transfers explain hence the over-execution of this Article versus the under execution of budget article 05 03 01<sup>8</sup>.

As regards item 05 03 02 99 – Other (direct payments), the 2016 budget included appropriations of EUR 3.1 million intended to cover expenditure and corrections for older schemes which were not covered under other budget items of the coupled direct payments sector. There was a negative expenditure of around EUR - 0.7 million and in order to cover the funding needs of other items of the 2016 budget, appropriations amounting to EUR 3.8 million were transferred out of this budget item.

### 3.2.2.3. Article 05 03 03: Additional amounts of aid

While appropriations foreseen in the 2016 budget for this article amounted to EUR 0.1 million, Member States incurred insignificant expenditure and thus under-executed the budget's appropriations by almost a similar amount.

### 3.2.2.4. Article 05 03 09: Reimbursement of direct payments in relation to financial discipline

No appropriations are allocated to this article by the Budgetary Authority. This article serves the purpose of collecting the non-committed voted appropriations including in particular the appropriations of the unused crisis reserve in order to be carried over into budget year N+1 and finance the reimbursement of the financial discipline applied to direct payments in respect of calendar year N<sup>9</sup>.

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 169(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 409.8 million, corresponding to the financial discipline applied during financial year 2015 and which was carried over to budget 2016 for reimbursement, Member States reimbursed EUR 395.4 million. The difference of EUR 14.4 million reverted to the 2016 budget for its return to Member States via an Amending Budget in the following budget year.

For financial year 2017, Commission Implementing Regulation (EU) 2016/2073 sets the amount of reimbursement at EUR 433.1 million. This amount corresponds to the amount of financial discipline effectively applied for claim year 2016 and it is only this amount which was carried over into the 2017 budget. The difference between the crisis reserve (EUR 441.6 million) and the carried over amount (EUR 433.1 million) reverts to the 2016 budget for its return to Member States via an Amending Budget in the following budget year.

---

<sup>8</sup> A Member State declared expenditure for the small farmers' scheme under the other direct payments schemes financing the small farmers' scheme. If this expenditure would have been declared under the small farmers' scheme, it would have increased the expenditure for that line by EUR 422.6 million but with a similar off-setting under other lines.

<sup>9</sup> 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.

### 3.2.2.5. 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 crisis reserve is established by applying, at the beginning of each year, a reduction to the direct payments through the financial discipline 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<sup>10</sup>. This reserve shall be set up with annual amount of EUR 400 million (in 2011 prices). For the budget year 2016, the equivalent amount of the crisis reserve in current prices was EUR 441.6 million. The reserve was not used in financial year 2016.

For the 2015 claim year, the financial discipline was calculated exclusively for the constitution of the crisis reserve of EUR 441.6 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 crisis 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 2016 (please see point 3.2.2.4).

### 3.2.3. Chapter 05 04: Rural Development

For Article 05 04 01 – Completion of Rural Development financed by the EAGGF-Guarantee section – Programming period 2000 to 2006, the final net amount recovered (around EUR 1.05 million) was used for funding other budget items.

### 3.2.4. Chapter 05 07: Audit of agricultural expenditure

#### 3.2.4.1. 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 fraud and irregularities to detriment of the Union budget. It also includes the expenditure to finance 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 Administration and Control System (IACS) for an amount of EUR 9.1 million, thus taking up almost all of the appropriations foreseen in the 2016 budget.

As regards the accounting clearance corrections in favour of Member States, the Commission took decisions which involved such corrections of approximately EUR 31.5 million. As regards the conformity clearance corrections in favour of Member States, the Commission took decisions which involved such corrections of approximately EUR 18.5 million. The Budgetary Authority had voted appropriations for the funding of these corrections in favour of the Member States at EUR 20 million and the balance was eventually covered by transferring appropriations (EUR 30.0 million) from other items of the 2016 budget.

#### 3.2.4.2. 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

---

<sup>10</sup> OJ L 347, 20.12.2013, p.608

Court of Justice delivered its judgment in joined cases C-113/10, C-147/10 and C-234/10 (the Jülich-II judgement). The 2016 budget foresaw appropriations amounting to EUR 29.5 million for the payment of compensatory interest to operators under this judgement. However, Member States incurred and declared expenditure of around EUR 52.4 million for these payments. Therefore, appropriations amounting to EUR 22.9 million were transferred from other items of the 2016 budget.

### 3.2.5. *Chapter 05 08: Policy strategy and coordination*

#### 3.2.5.1. Article 05 08 01: Farm accountancy data network (FADN)

Appropriations committed for data collection on farm holdings under this network amounted to EUR 15.1 million, thus taking up almost all of the appropriations foreseen in the 2016 budget.

#### 3.2.5.2. Article 05 08 02: Surveys on the structure of agricultural holdings

No appropriations were committed for the farm structure surveys.

#### 3.2.5.3. Article 05 08 03: Restructuring of systems for agricultural surveys

Appropriations committed for the restructuring of systems of agricultural surveys amounted to EUR 4.3 million. The rest of the voted appropriations, i.e. EUR 1.25 million was reallocated outside EAGF through Amending Budget No 4.

#### 3.2.5.4. Article 05 08 06: Enhancing public awareness of the common agricultural policy

Appropriations committed for actions, fairs and publications aimed at enhancing public awareness of the CAP amounted to around EUR 7.9 million, thus taking up almost all of the appropriations foreseen in the 2016 budget.

#### 3.2.5.5. Article 05 08 09: EAGF – Operational technical assistance

Appropriations committed for operational technical assistance for the EAGF amounted to approximately EUR 2.1 million and it under-executed the appropriations by EUR 4.4 million foreseen in the 2016 budget. This was mainly due to delays in the conclusion of audit support contracts which were foreseen in the 2016 budget.

## 4. **IMPLEMENTATION OF REVENUE ASSIGNED TO EAGF**

The assigned revenue actually carried over from 2015 into 2016, amounted to EUR 896.4 million and was entirely used in financing expenditure of the 2016 budget year in accordance with article 14 of the Financial Regulation. As presented in annex 7, this amount covered expenditure of EUR 199.8 million for the operational funds for producer organisations in the fruits and vegetables sector and of EUR 696.6 million for the basic payment scheme.

As regards the assigned revenue collected in 2016, annex 6 shows that this revenue amounted to EUR 2 527.1 million and it originated from:

- the corrections of the conformity clearance procedure, EUR 1 593.7 million;
- the receipts from irregularities, EUR 118.4 million;
- the milk levy collections, EUR 815.1 million.

The assigned revenue collected in 2016 was used to cover expenditure incurred for the following measures:

- EUR 281.5 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 941.6 million for the basic payment scheme (BPS) (direct payments).

The balance of the assigned revenue collected in 2016 amounting to EUR 1 304 million was automatically carried over into the 2017 budget in order to fund budgetary needs of that year.

## **5. CONTROL MEASURES**

### **5.1. Introduction**

In accordance with the EU legislation and as in previous years, 2016 agricultural expenditure was submitted to a comprehensive system of control measures.

This system 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.

Member States have to ensure that the transactions 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.

In addition, for most regimes which are not subject to the Integrated Administration and Control System (IACS), on top of the primary and secondary control levels, ex-post controls must be carried out.

### **5.2. Integrated Administration and Control System (IACS)**

Regulation (EU) No 1306/2013, Regulation (EU) No 1307/2013, Commission Delegated Regulation (EU) No 639/2014<sup>11</sup> and Commission Delegated Regulation (EU) No 640/2014<sup>12</sup> contain the rules on the IACS.

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.

This system foresees a 100% administrative control covering the eligibility of the claim, complemented by administrative cross-controls with standing databases

---

<sup>11</sup> OJ L 181, 20.6.2014, p. 1  
<sup>12</sup> OJ L 181, 20.6.2014, p.48

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.

For the financial year 2016, 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 2016, around 50% 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.

### **5.3. 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.

### **5.4. 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 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 2016, 3 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 2014. The annual reports in respect of the respective scrutiny period (July 2015-June 2016) shows that Member States completed more than 90% of the planned scrutinies. The regulation also foresees Member States providing mutual assistance in the performance of scrutinies. In the 2015/2016 scrutiny period,  $\pm 40$  such requests were fulfilled.

## **6. CLEARANCE OF ACCOUNTS**

### **6.1. Conformity clearance**

#### *6.1.1. 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.

#### *6.1.2. Audits and decisions adopted in 2016*

##### **6.1.2.1. Audits**

The following table presents an overview of the conformity audits with missions and their coverage in respect of financial year 2016, broken down per Activity Based Budgeting (ABB):

Financial Year 2016	ABB 02	ABB 03	ABB 04 <sup>1)</sup>	Total <sup>2)</sup>
Number of conformity audits with missions carried out <sup>3)</sup>	19	31	56	155

<sup>1)</sup> concerns only EAFRD.

<sup>2)</sup> The total figure includes 130 conformity audits, of which 102 audits targeted the 3 ABBs areas (audits targeting more than one ABBs are counted only once) and 28 other conformity audits (11 audits on cross compliance, 6 audits on entitlements, 7 IT audits and 4 audits on ex-post scrutiny of transactions). In addition to the conformity audits, 25 other audit missions not subject to conformity clearance procedure have been carried out (2 audits on action plans, 1 audit on IPARD, 2 audits on debt management and irregularities, 1 financial audit, 16 audits on the Certification Bodies as regards legality and regularity and 3 pre-accession audits).

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

#### 6.1.2.2. Conformity decisions

Three conformity clearance decisions having an impact on the financial year 2016 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 1 298 million:

- Decision 2015/2098/EU of 13 November 2015 – 49th Decision, financial impact of EUR 238.42 million;
- Decision 2016/417/EU of 17 March 2016 – 50th Decision, financial impact of EUR 506.34 million;
- Decision 2016/1059/EU of 20 June 2016 – 51th Decision, financial impact of EUR 553.55 million.

For the decisions 49 (2015/2098/EU), 50 (2016/417/EU) and 51 (2016/1059/EU) due to the relative magnitude of corrections compared to certain Member State's GDP, the Commission decided that corrections amounting to EUR 342.42 million could be paid in 3 equal annual instalments. In addition, financial corrections for Greece in decisions 49, and 50 are included in the deferral decision (C(2015)4122 of 22 June 2015) amounting to EUR 180.6 million for EAGF.

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

	Decision 49	Decision 50	Decision 51
Area aids / Arable crops	106.87	378.31	549.61
Article 69 of Reg.1782/2003	0.53	-0.36	0.00
Financial Audit	14.25	2.98	1.04
Fruit and vegetables	85.90	8.76	0.42
Intervention storage	1.12	0.00	1.03
Irregularities	11.21	88.49	0.36
Milk Products	0.00	0.00	0.38
POSEI	1.00	0.00	0.00
Potato starch	0.00	-6.19	0.00
Specific support (Art.68 of Reg.73/2009)	6.87	0.39	0.07
Wine	10.69	33.97	0.64
<b>Total</b>	<b>238.42</b>	<b>506.34</b>	<b>553.55</b>



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 2015, Member States reported the information about recovery cases by 15 February 2016. The Member States recovered during financial year 2015 around EUR 186.1 million for EAGF. Recovered amounts were EUR 153 million for EAFRD and EUR 1.6 million for Transitional Rural Development Instrument (TRDI). The outstanding amount still to be recovered from beneficiaries at the end of that financial year was EUR 1 475.2 million for EAGF, EUR 493.1 million for EAFRD and EUR 17.3 million for TRDI. The financial consequences to the Member States for non recovery of EAGF cases dating from 2011 or 2007 account to EUR 22 million. During financial year 2015, around EUR 35.2 million was borne by the EU budget for EAGF cases reported irrecoverable.

## **6.2. Financial clearance**

### *6.2.1. 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.

### *6.2.2. Decisions*

#### *6.2.2.1. 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(2012) 369, adopted on 27 January 2012, the accounts of the paying agencies Rheinland-Pfalz (Germany) and Dienst Regelingen (The Netherlands) have been cleared amounting to EUR 1 100 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.

#### 6.2.2.2. 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).

With Commission Decision C(2016) 15 adopted on 13 January 2016, the accounts of HAMBURG-JONAS (Germany) were cleared amounting to EUR 35 million. The accounts of PIAA (Romania) were cleared by Commission Decision C(2016) 7238 adopted on 16 November 2016, amounting to EUR 766 million.

#### 6.2.2.3. 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. With Commission Decision C(2016) 1543 adopted on 17 March 2016, the accounts of BIRB (Belgium) and HAMBURG-JONAS (Germany) were cleared amounting to EUR 34.5 million.

#### 6.2.2.4. 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) were disjoint.

On 16 November 2016, the Commission adopted Decision C(2016) 7229 clearing the annual accounts of BIRB (Belgium). This decision cleared EUR 15 million. The accounts of OPEKEPE (Greece) and PIAA (Romania) will be cleared in 2017 amounting to EUR 3 515 million.

#### 6.2.2.5. 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)) were disjoint.

With Commission Decision C(2016) 7237 adopted on 16 November 2016, the accounts of the German Paying Agencies "Hamburg" and "Mecklenburg-Vorpommern", and the Romanian Paying Agency "PIAA" were cleared. This decision cleared EUR 1 716 million. The accounts of OPEKEPE (Greece) and SAISA (Italy) will be cleared in 2017 amounting to EUR 2 077 million.

#### 6.2.2.6. Financial clearance decision for the financial year 2015

On 30 May 2016, the Commission adopted a Decision (2016/941) clearing the annual accounts of all paying agencies, except for the paying agencies State Fund Agriculture (Bulgaria), France Agrimer (France) and AGEA (Italy). This decision cleared EUR 40 111 million. The accounts of the disjointed paying agencies will be cleared in a later decision amounting to EUR 3 307 million.

### 6.3. Appeals brought before the Court of Justice against clearance decisions

#### 6.3.1. Judgments handed down

In the financial year 2016, the Court handed down 17 judgments in appeals brought by the Member States against conformity clearance decisions.

In financial year 2016, the Court partially annulled:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
T-107/14	EL	19/11/2015	43	14/02/2014
T-241/13	EL	16/12/2015	40	25/04/2013
T-667/14	SI	28/01/2016	45	12/09/2014

In financial year 2016, the Court annulled:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
T-126/14	NL	24/11/2015	43	21/02/2014
T-661/14	LV	14/07/2016	45	11/09/2014
T-12/16	SI	07/10/2016	49	15/01/2016

In financial year 2016, the Court rejected appeals brought in the following cases:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
T-550/13	EL	11/11/2015	42	15/10/2013
T-255/13	IT	12/11/2015	40	07/05/2013
T-118/15	SI	23/11/2015	46	06/03/2015
T-563/13	BE	10/12/2015	42	24/10/2013
T-686/14	IT	04/02/2016	45	22/09/2014
T-675/14	ES	03/03/2016	45	22/09/2014
T-550/15	PT	19/04/2016	48	23/09/2015
T-551/15	PT	19/04/2016	48	25/09/2015
T-556/15	PT	19/04/2016	48	25/09/2015
T-384/14	IT	12/05/2016	44	03/06/2014
T-437/14	UK	28/09/2016	44	16/06/2014

#### 6.3.2. New appeals

In the financial year 2016, 12 new appeals were brought by the Member States against clearance decisions:

Case Number	MS	Lodging Date	Challenged Decision
T-26/16	EL	22/01/2016	49
T-27/16	UK	25/01/2016	49
T-34/16	LT	26/01/2016	49
C-279/16P	ES	19/05/2016	45
T-260/16	SE	24/05/2016	50
T-261/16	PT	25/05/2016	50
T-272/16	EL	25/05/2016	50
T-287/16	BE	30/05/2016	50
T-459/16	ES	19/08/2016	51
T-462/16	PT	22/08/2016	51
T-463/16	PT	22/08/2016	51
T-627/16	CZ	31/08/2016	51

### 6.3.3. *Appeals pending*

The situation as at 15 October 2016 with regard to appeals pending together with the amounts concerned is shown in annex 15.

## **7. RELATIONS WITH PARLIAMENT AND WITH THE EUROPEAN COURT OF AUDITORS**

### **7.1. 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 budget.

The European Parliament granted discharge in relation to the execution of the 2014 budget by a vote in plenary, which took place on 26 April 2016.

The European Parliament granted discharge to the Commission, in respect to the implementation of the general budget of the European Union for the 2015 financial year, by a vote in plenary on a Parliamentary Decision which took place on 27 April 2017.

The same procedure will apply in relation with financial year 2016 and a decision on discharge to the Commission will be submitted to a vote in plenary in 2018.

### **7.2. Relations with the European Court of Auditors**

#### *7.2.1. 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 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.

#### 7.2.2. *Annual Report for financial year 2015*

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 2015, 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 180 transactions, the Court estimates the level of error to be 2.2% (para 7.13). For 2014, the error rate for this policy group was 2.9%, including cross-compliance infringements which accounted for 0.7 percentage points. As previously announced, the Court did not include cross-compliance infringements in its error rate in financial year 2015, instead the Court provided an assessment of Member States' systems related to implementation of the cross-compliance obligations (para 7.46 – 7.47).

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 0.3 percentage point lower. In addition, the Court reported on the errors made by national authorities. The Court estimate that for this policy area, their impact was 0.6 percentage point (para 7.15).

In total, 29% of transactions audited were affected by error (para 7.13), a substantial decrease from 51% in 2014. Most of the errors (97%) related to overstatement in the number of eligible hectares (figure 7.3). The Court clarified that around half of the quantified errors were smaller than 2%, while a further quarter was between 2% and 5% (para 7.16). The Court also underlined that small errors are, to a large extent, impossible to avoid at a reasonable cost.

In its assessment of the control systems for EAGF, the Court reviewed IACS in six Paying Agencies (Germany – Schleswig-Holstein, Spain – Catalonia, Lithuania, Malta, Finland, UK – Northern Ireland). The Court concluded that some of the control functions were affected by weaknesses but did not flag any major problem in particular (para 7.41).

The Court makes a positive assessment of the Commission's work in the framework of the clearance of accounts procedure (para 7.31) as well as on the Commission's audit work (para 7.33).

**The recommendations addressed to the Commission are (para 7.67):**

For EAGF:

- continue the efforts to follow up on cases where national legislation is not compliant with EU legislation;
- annually monitor the results of the Land Parcel Identification System (LPIS) quality assessment performed by Member States.

For both EAGF and rural development:

- monitor and actively support certification bodies in improving their work and methodology on the legality and regularity of expenditure;
- update DG AGRI's audit manual by including detailed audit procedures and documentation requirements for the verification of the data supplied by Member States and used for calculation of financial corrections.

The Commission has accepted all recommendations.

7.2.3. *Special Reports by the Court of Auditors*

In calendar year 2016, the Court published seven special reports covering DG AGRI's activities:

- Special Report No 1/2016: Is the Commission's system for performance measurement in relation to farmers' incomes well designed and based on sound data? (published on 7 April 2016);
- Special Report No 03/2016: Combating eutrophication in the Baltic Sea: further and more effective action needed (published on 12 April 2016);
- Special Report No 19/2016: Implementing the EU budget through financial instruments – lessons to be learnt from the 2007-2013 programme period (published on 7 July 2016);
- Special Report No 18/2016: The EU system for the certification of sustainable biofuels (published on 21 July 2016);
- Special Report No 25/2016: The Land Parcel Identification System: a useful tool to determine the eligibility of agricultural land – but its management could be further improved (published on 25 October 2016);
- Special Report No 26/2016: Making cross-compliance more effective and achieving simplification remains challenging (published on 27 October 2016);
- Special Report No 31/2016: Spending at least one euro in every five from the EU budget on climate action: ambitious work underway, but at serious risk of falling short (published on 22 November 2016).

**8. ANNEXES**

## ANNEXES

### **General**

1. EAGF budgetary procedure for 2016

### **Cash position and management of appropriations**

2. Monthly reimbursements to Member States decided for the 2016 financial year
3. Payments under direct management by the European Commission in the 2016 financial year (Differentiated Appropriations)
4. Payments under direct management by the European Commission in the 2016 financial year (Non-Differentiated Appropriations)

### **Budget outturn**

5. EAGF 2016 Analysis of budget execution
6. EAGF 2016 Analysis of execution of assigned revenue C4
7. EAGF 2016 Analysis of execution of assigned revenue C5
8. EAGF 2016 Expenditure for intervention in storage
9. EAGF 2016 Expenditure by Member State and by item
10. Evolution of EAGF Expenditure by article of the budget. Financial years 2010 to 2016
11. Evolution of EAGF Expenditure by Member State & in % terms. Financial years 2010 to 2016
12. Evolution of EAGF Direct payments expenditure by measure. Financial years 2010 to 2016
13. Evolution of EAGF Storage expenditure. Financial years 2009 to 2016
14. Evolution of the breakdown of EAGF expenditure. Financial years 2010 to 2016

### **Clearance of accounts**

15. Appeals against Clearance of Accounts Decisions pending on 15 October 2016
16. Financial corrections (Decisions 1 - 51) by decision and financial year

ANNEX 1  
EAGF Budgetary procedure for 2016

Article Chapter Title	Heading	DB ...		DB Council position		Amending Letter 2 (AL)		DB EP... position		BUDGET	
		CA-	PA-	CA-	PA-	CA-	PA-	CA-	PA-	CA-	PA-
<b>05 01</b>	<b>ADMINISTRATIVE EXPENDITURE OF POLICY AREA AGRICULTURE AND RURAL DEVELOPMENT</b>	<b>9.56</b>	<b>9.56</b>	<b>9.37</b>	<b>9.37</b>	<b>9.56</b>	<b>9.56</b>	<b>9.56</b>	<b>9.56</b>	<b>9.56</b>	<b>9.56</b>
05 01 04	Support expenditure for operations of Policy Area Agriculture (1)	8.12	8.12	7.95	7.95	8.12	8.12	8.12	8.12	8.12	8.12
05 01 06	Consumer, Health, Agriculture and Food Executive Agency (2)	1.45	1.45	1.42	1.42	1.45	1.45	1.45	1.45	1.45	1.45
<b>05 02</b>	<b>INTERVENTIONS IN AGRICULTURAL MARKETS (3)</b>	<b>2 214.70</b>	<b>2 203.04</b>	<b>2 181.10</b>	<b>2 169.44</b>	<b>2 673.00</b>	<b>2 661.34</b>	<b>2 714.50</b>	<b>2 702.84</b>	<b>2 673.00</b>	<b>2 661.34</b>
05 02 01	Cereals	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 02	Rice	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
05 02 03	Refunds on non-Annex 1 products	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 04	Food programmes	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 05	Sugar	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 06	Olive oil	45.30	45.30	43.80	43.80	45.30	45.30	45.30	45.30	45.30	45.30
05 02 07	Textile plants	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
05 02 08	Fruit and vegetables	633.50	633.50	616.10	616.10	611.80	611.80	633.50	633.50	611.80	611.80
05 02 09	Products of wine-growing sector	1 084.00	1 084.00	1 073.80	1 073.80	1 076.00	1 076.00	1 084.00	1 084.00	1 076.00	1 076.00
05 02 10	Promotion	87.00	75.34	82.50	70.84	93.00	81.34	87.00	75.34	93.00	81.34
05 02 11	Other plant products/measures	238.40	238.40	238.40	238.40	239.40	239.40	238.40	239.40	239.40	239.40
05 02 12	Milk and milk products	89.10	89.10	89.10	89.10	537.10	537.10	589.10	589.10	537.10	537.10
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
05 02 14	Sheepmeat and goatmeat	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	31.00	31.00	31.00	31.00	64.00	64.00	31.00	31.00	64.00	64.00
<b>05 03</b>	<b>DIRECT PAYMENTS</b>	<b>40 536.30</b>	<b>40 536.30</b>	<b>40 417.80</b>	<b>40 417.80</b>	<b>39 585.71</b>	<b>39 585.71</b>	<b>40 536.30</b>	<b>40 536.30</b>	<b>39 445.71</b>	<b>39 445.71</b>
05 03 01	Decoupled direct payments (4)	35 364.20	35 364.20	35 260.76	35 260.76	34 409.20	34 409.20	35 364.20	35 364.20	34 269.20	34 269.20
05 03 02	Other direct payments	4 730.40	4 730.40	4 715.34	4 715.34	4 734.81	4 734.81	4 730.40	4 730.40	4 734.81	4 734.81
05 03 03	Additional amounts of aid	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
05 03 10	Reserve for crisis in the agricultural sector	441.60	441.60	441.60	441.60	441.60	441.60	441.60	441.60	441.60	441.60
<b>05 04</b>	<b>RURAL DEVELOPMENT</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>	<b>pm</b>
05 04 01	Rural development financed by the EAGGF-Guarantee section - Programming period 2000-2006 (5)	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
<b>05 07</b>	<b>AUDIT OF AGRICULTURAL EXPENDITURE</b>	<b>73.63</b>	<b>73.63</b>	<b>36.47</b>	<b>36.47</b>	<b>58.63</b>	<b>58.63</b>	<b>73.63</b>	<b>73.63</b>	<b>58.63</b>	<b>58.63</b>
05 07 01	Control of agricultural expenditure	44.13	44.13	15.34	15.34	29.13	29.13	44.13	44.13	29.13	29.13
05 07 02	Settlement of disputes	29.50	29.50	21.13	21.13	29.50	29.50	29.50	29.50	29.50	29.50
<b>05 08</b>	<b>POLICY STRATEGY AND COORDINATION OF POLICY AREA AGRICULTURE &amp; RURAL DEVELOPMENT</b>	<b>33.43</b>	<b>36.81</b>	<b>23.95</b>	<b>27.32</b>	<b>33.43</b>	<b>36.81</b>	<b>33.43</b>	<b>36.81</b>	<b>33.43</b>	<b>36.81</b>
05 08 01	Farm Accountancy Data Network (FADN)	15.12	17.49	10.83	13.20	15.12	17.49	15.12	17.49	15.12	17.49
05 08 02	Surveys on the structure of agricultural holdings	0.25	1.50	0.18	1.43	0.25	1.50	0.25	1.50	0.25	1.50
05 08 03	Restructuring of systems for agricultural surveys	5.68	5.44	4.07	3.82	5.68	5.44	5.68	5.44	5.68	5.44
05 08 06	Enhancing public awareness of the common agricultural policy	8.00	8.00	5.73	5.73	8.00	8.00	8.00	8.00	8.00	8.00
05 08 09	EAGF - Operational technical assistance	4.38	4.38	3.14	3.14	4.38	4.38	4.38	4.38	4.38	4.38
<b>TOTAL 2016 EAGF APPROPRIATIONS</b>		<b>42 867.62</b>	<b>42 859.33</b>	<b>42 668.69</b>	<b>42 660.40</b>	<b>42 360.34</b>	<b>42 352.05</b>	<b>43 367.42</b>	<b>43 359.13</b>	<b>42 220.34</b>	<b>42 212.05</b>

(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 estimated at EUR 400 million, for the AL and for the Budget estimated at EUR 600 million.  
(4) Additional needs to be covered by assigned revenue: for the DB estimated at EUR 1 302 million, for the AL estimated at EUR 2 240 million and for the Budget estimated at EUR 2 380 million.  
(5) Rural Development financed by the ex-European Agricultural Guidance and Guarantee Fund-Guarantee section (EAGGF) - Programming period 2000-2006.

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



ANNEX 2

Monthly reimbursements to Member States decided for the 2016 financial year (\*)

TO PAY in EUR	2015,11 January	2015,12 February	2016,01 March	2016,02 April	2016,03 May	2016,04 June	2016,05 July	2016,06 August	2016,07 September	2016,08 October	2016,09 November	2016,10 December	2016 Compl. Payment	Financial year 2016
BE	202 526 039,36	152 556 125,62	5 913 201,17	5 871 441,54	101 915 254,98	6 720 975,59	18 398 720,97	36 549 507,34	3 878 658,09	4 389 668,21	-2 661 425,88	29 727 921,69	0,00	565 786 088,68
BG	42 373 401,75	27 218 648,67	265 744 658,41	1 376 509,14	45 632 602,16	271 642 382,89	15 709 449,78	37 015 714,36	7 546 335,17	2 396 754,27	7 640 574,40	4 906 346,20	0,00	729 203 377,20
CZ	268 480 373,62	155 723 379,36	47 881 505,36	78 810 413,39	39 736 285,82	98 729 106,64	125 835 814,92	22 476 182,67	6 517 055,72	-1 186 819,80	4 757 025,25	3 243 083,19	0,00	851 003 406,14
DK	-22 544 327,50	795 427 573,40	21 126 967,89	10 142 718,08	27 087 088,12	10 309 703,89	2 973 181,98	587 821,19	1 720 621,97	503 725,11	453 849,63	3 484 461,23	0,00	851 273 384,99
DE	-299 762 093,49	4 467 377 726,51	52 540 552,82	267 617 219,99	92 478 505,03	113 762 229,70	27 758 341,76	8 589 124,22	9 508 924,76	10 277 304,87	24 505 283,57	38 951 961,93	0,00	4 813 605 081,67
EE	-2 174 841,93	112 248 014,65	3 566 142,30	3 334 973,44	251 027,38	154 479,84	425 560,91	189 827,97	224 604,33	1 137 285,97	266 637,58	58 783,13	0,00	119 682 495,57
IE	652 195 117,29	360 093 673,45	-32 489 344,22	26 855 839,06	15 950 137,78	9 428 639,22	8 698 743,21	34 737 153,82	4 236 359,74	2 120 408,70	13 635 210,72	3 499 600,41	0,00	1 098 961 539,18
EL	541 105,36	1 006 254 599,18	-162 548 409,11	-56 136 529,58	24 891 840,31	907 882 325,60	38 444 276,74	22 245 440,69	83 934 240,81	4 111 289,55	24 727 712,65	36 904 067,79	0,00	1 931 251 959,99
ES	1 813 467 079,34	1 702 879 519,09	18 299 732,74	223 557 894,64	343 399 292,44	282 748 580,38	279 562 290,02	472 394 622,27	38 639 514,70	-60 221 372,14	104 146 572,03	278 037 652,18	-2 351 860,15	5 494 559 517,54
FR	243 192 788,30	158 903 710,62	1 376 428,44	24 791 829,41	-302 303 644,87	24 810 577,99	337 890 009,67	431 380 278,72	73 261 693,31	-143 431 513,89	5 271 878 496,68	945 829 641,26	0,00	7 067 580 295,64
HR	97 919 273,56	524 800,52	807 926,38	1 092 656,35	867 349,02	67 958 910,73	6 878 630,45	8 207 812,91	1 864 820,00	375 064,54	975 467,90	1 597 436,56	0,00	189 070 148,92
IT	1 519 618 750,11	125 947 642,40	-36 444 325,45	287 473 835,08	246 241 403,94	104 549 202,54	547 862 344,51	815 067 286,98	69 554 389,94	204 085 014,77	176 944 108,95	245 216 075,58	0,00	4 306 115 729,35
CY	-1 361 409,30	770 428,74	13 127 711,55	21 931 922,11	12 144 822,18	901 672,36	563 401,49	1 850 017,77	511 704,55	1 781 826,05	2 478 068,73	1 613 230,67	0,00	56 313 396,90
LV	36 020 314,33	70 208 996,34	31 924 735,27	22 857 408,38	9 655 891,81	7 159 078,34	5 320 301,15	2 763 892,69	717 793,25	1 469 908,83	127 083,64	795 409,27	0,00	189 060 513,30
LT	211 388 100,99	84 347 657,81	323 835,37	60 121 752,46	35 736 423,70	18 353 075,29	3 524 930,36	1 783 847,47	1 616 021,06	450 354,05	15 587 548,34	745 647,51	0,00	433 978 894,41
LU	-5 279 029,15	-156,05	665 155,13	66 744,51	1 882,51	82 616,57	22 930 336,64	9 779 659,16	146 996,83	-54 804,95	129 632,07	455 590,00	0,00	28 924 603,27
HU	408 249 657,02	127 566 075,18	127 620 569,63	165 808 911,18	113 933 533,89	96 319 149,73	50 168 340,27	171 901 377,91	17 422 679,49	13 421 503,40	7 537 939,46	17 243 355,26	-159 718,27	1 317 033 374,15
MT	-334,25	37 591,86	0,00	60 821,57	0,00	189 352,13	9 038,24	5 047 230,43	-192 608,52	82 144,55	14 430,72	69 540,32	0,00	5 317 207,05
NL	-1 337 697,23	202 575 087,21	-6 038 264,75	38 906 098,61	34 209 535,59	52 178 394,16	196 135 463,19	62 560 518,27	8 751 847,27	2 594 439,58	10 965 434,36	16 303 300,13	0,00	617 804 156,39
AT	-43 063 950,24	1 878 269,51	909 592,88	2 271 856,87	1 030 514,65	674 848 679,75	1 007 759,77	8 986 510,10	4 534 114,88	15 988 182,67	2 251 374,37	5 644 899,93	0,00	676 287 805,14
PL	487 288 368,67	68 693 243,14	472 705 284,07	374 515 993,79	672 793 049,23	341 829 471,86	444 365 549,02	365 737 002,71	25 978 850,62	43 927 725,63	116 828 446,43	1 206 797,33	0,00	3 435 932 782,50
PT	114 917 309,82	314 189 212,44	8 886 480,58	17 618 597,25	158 567 985,34	15 607 068,95	7 010 899,84	16 476 925,68	9 706 792,47	-54 004 055,29	26 814 887,36	32 231 609,43	-553 351,90	667 469 761,97
RO	263 905 582,46	5 430 854,48	-10 695 070,92	-78 414,52	-29 183 571,15	266 890 600,71	373 413 066,17	299 760 377,08	84 664 731,24	168 253 413,25	31 434 689,13	56 133 175,63	0,00	1 509 929 433,56
SI	91 662,96	-1 363,66	78 228,82	42 805 393,88	88 170 398,09	4 342 712,44	540 526,43	80 096,78	942 592,31	904 801,89	2 080 344,41	655 763,10	0,00	140 691 157,45
SK	220 123,99	328 286 456,13	-2 574 945,16	36 540 971,10	25 135 350,55	2 479 765,50	24 504 615,29	9 782 280,67	1 482 371,57	1 910 349,57	1 214 426,38	1 792 757,86	0,00	430 774 523,45
FI	967 895,12	414 458 304,43	818 347,47	12 575 201,43	1 256 280,43	982 876,20	136 373,63	98 203 671,50	1 863 235,74	180 056,96	6 035 107,23	236 486,91	-2 847,97	537 710 991,08
SE	1 278 905,07	573 085 575,34	40 221 433,41	15 019 777,31	7 158 188,75	7 704 106,86	-5 228 284,98	18 753 818,23	855 217,44	884 428,98	1 512 255,03	15 861 705,44	0,00	677 107 126,88
UK	33 231 869,40	989 145 265,10	622 427 240,94	448 772 023,70	149 721 836,20	207 107 524,91	32 104 385,86	280 266 772,00	34 508 881,26	37 428 277,12	57 553 618,58	48 363 982,21	0,00	2 951 631 897,28
<b>TOTAL</b>	<b>6 022 350 055,43</b>	<b>12 255 826 911,47</b>	<b>1 486 175 371,02</b>	<b>2 135 583 860,17</b>	<b>1 916 479 243,88</b>	<b>3 595 736 260,77</b>	<b>2 566 984 067,29</b>	<b>3 283 173 871,59</b>	<b>484 388 440,00</b>	<b>259 775 362,45</b>	<b>5 909 834 799,72</b>	<b>1 790 810 284,15</b>	<b>-3 067 778,29</b>	<b>41 694 060 549,65</b>

(\*) The amount paid out (EUR 41 509 300 882,48) was less due to suspensions for France (EUR 175 403 355,08) and Poland (EUR 9 356 312,09).

**ANNEX 3**  
**Payments carried out under direct management by the European Commission during financial year 2016**  
 (differentiated appropriations)

in EUR

<b>Direct management payments on the appropriations of the 2016 Budget</b>					
Budget item	Total available commitment appropriations 2016	Commitments	Total available payment appropriations	Amounts charged (payments)	
05 02 10 02	18 527 217.00	18 480 225.00	6 815 438.00	4 133 934.37	
05 04 03 02	pm	0.00	pm	0.00	
05 08 01 00	15 119 325.00	15 076 490.00	13 802 428.23	11 607 354.98	
05 08 02 00	250 000.00	0.00	3 924 687.77	3 423 744.10	
05 08 03 00	4 431 842.00	4 277 279.94	5 252 303.00	3 330 588.21	
<b>TOTAL</b>	<b>38 328 384.00</b>	<b>37 833 994.94</b>	<b>29 794 857.00</b>	<b>22 495 621.66</b>	
<b>Direct management payments on not-automatically carried over appropriations from financial year 2015 to financial year 2016</b>					
Budget item	Carryovers	Commitments	Payment appropriations	Amounts charged (payments)	
-	-	-	-	-	

**DIRECTORATE-GENERAL FOR AGRICULTURE AND RURAL DEVELOPMENT**

Directorate R. Resources

R.1. Budget management; BFOR

EAGF - 2016 FINANCIAL REPORT

EAGF - EUROPEAN AGRICULTURAL GUARANTEE FUND

**ANNEX 4**

**Payments carried out under direct management by the European Commission during financial year 2016 (non-differentiated appropriations)**

Direct management payments on the appropriations of the 2016 Budget							in EUR
Budget item	Total available appropriations 2016	Commitments	Cancelled commitment appropriations	Amounts charged (payments)	Automatic carryovers		
05 01 04 01	8 006 124.00	5 362 011.83	2 644 112.17	1 393 238.78	3 968 773.05		
05 01 06 01	1 558 376.00	1 558 376.00	0.00	1 558 376.00	0.00		
05 07 01 02	9 130 000.00	9 128 777.96	1 222.04	8 055 523.18	1 073 254.78		
05 08 06 00	8 000 000.00	7 931 738.92	68 261.08	1 453 820.29	6 477 918.63		
05 08 09 00	4 382 000.00	2 092 488.11	2 289 511.89	713 900.60	1 378 587.51		
<b>TOTAL</b>	<b>31 076 500.00</b>	<b>26 073 392.82</b>	<b>5 003 107.18</b>	<b>13 174 858.85</b>	<b>12 898 533.97</b>		
Direct management payments on not-automatically carried over appropriations from financial year 2015 to financial year 2016							
Budget item	Carryovers	Commitments	Available appropriations	Amounts charged (payments)	Still to be charged		
-	-	-	-	-	-		
Direct management payments on automatically carried over appropriations from financial year 2015 to financial year 2016							
Budget item	Commitments carryovers	Decommitments	Total commitments remaining carryovers	Amounts charged (payments)	Appropriations lapsing		
05 01 04 01	5 873 015.85	358 468.11	5 514 547.74	5 475 895.42	38 652.32		
05 01 06 01	0.00	-	-	-	-		
05 07 01 02	788 770.26	37 734.46	751 035.80	740 641.00	10 394.80		
05 08 06 00	5 909 560.36	831 678.19	5 077 882.17	5 077 882.17	0.00		
05 08 09 00	1 249 928.04	162 101.73	1 087 826.31	1 087 826.31	0.00		
<b>TOTAL</b>	<b>13 821 274.51</b>	<b>1 389 982.49</b>	<b>12 431 292.02</b>	<b>12 382 244.90</b>	<b>49 047.12</b>		

ANNEX 5  
ANALYSIS OF BUDGETARY EXECUTION - 2016 FINANCIAL YEAR

Commitment Appropriations

		(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
HEADING		ADOPTED BUDGET 2016	AMENDING BUDGET 4/2016 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2016	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2017	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2017	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2017
(a)											
<b>05</b>	<b>AGRICULTURE AND RURAL DEVELOPMENT</b>	<b>42 220 335 824</b>	<b>-1 250 000</b>	<b>3 833 344 282</b>	<b>-1 006 524</b>	<b>46 051 423 582</b>	<b>44 285 109 709</b>	<b>1 766 313 873</b>	<b>1 737 094 118</b>	<b>29 219 755</b>	<b>100%</b>
<b>05 01</b>	<b>ADMINISTRATIVE EXPENDITURE OF THE AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA</b>	<b>9 564 500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9 564 500</b>	<b>6 920 388</b>	<b>2 644 112</b>	<b>0</b>	<b>2 644 112</b>	<b>72%</b>
<b>2 05 01 04</b>	<b>Support expenditure</b>	<b>8 116 124</b>	<b>0</b>	<b>0</b>	<b>-110 000</b>	<b>8 006 124</b>	<b>5 362 012</b>	<b>2 644 112</b>	<b>0</b>	<b>2 644 112</b>	<b>67%</b>
2 05 01 04 01	European Agricultural Guarantee Fund (EAGF) - Non-operational technical assistance	8 116 124	0	0	-110 000	8 006 124	5 362 012	2 644 112	0	2 644 112	67%
<b>2 05 01 06</b>	<b>Executive agencies</b>	<b>1 448 376</b>	<b>0</b>	<b>0</b>	<b>110 000</b>	<b>1 558 376</b>	<b>1 558 376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>
2 05 01 06 01	Consumer, Health, Agriculture and Food Executive Agency — Contribution from the Agricultural promotion programme	1 448 376	0	0	110 000	1 558 376	1 558 376	0	0	0	100%
<b>05 02</b>	<b>IMPROVING THE COMPETITIVENESS OF THE AGRICULTURAL SECTOR THROUGH INTERVENTIONS IN AGRICULTURAL MARKETS</b>	<b>2 673 000 000</b>	<b>0</b>	<b>600 000 000</b>	<b>0</b>	<b>3 273 000 000</b>	<b>3 154 276 030</b>	<b>118 723 970</b>	<b>118 668 936</b>	<b>55 034</b>	<b>100%</b>
<b>2 05 02 01</b>	<b>Cereals</b>	<b>p.m.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
2 05 02 01 01	Export refunds for cereals	p.m.	0	0	0	0	0	0	0	0	-
2 05 02 01 02	Intervention storage of cereals	p.m.	0	0	0	0	0	0	0	0	-
2 05 02 01 99	Other measures (cereals)	p.m.	0	0	0	0	0	0	0	0	-
<b>2 05 02 02</b>	<b>Rice</b>	<b>p.m.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
2 05 02 02 01	Export refunds for rice	p.m.	0	0	0	0	0	0	0	0	-
2 05 02 02 02	Intervention storage of rice	p.m.	0	0	0	0	0	0	0	0	-
2 05 02 02 99	Other measures (rice)	p.m.	0	0	0	0	0	0	0	0	-
<b>2 05 02 03</b>	<b>Refunds on non-Annex I products</b>	<b>100 000</b>	<b>0</b>	<b>0</b>	<b>-100 000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>2 05 02 04</b>	<b>Food programmes</b>	<b>p.m.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-968</b>	<b>968</b>	<b>0</b>	<b>968</b>	<b>-</b>
2 05 02 04 99	Other measures (food programmes)	p.m.	0	0	0	0	-968	968	0	968	-
<b>2 05 02 05</b>	<b>Sugar</b>	<b>p.m.</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
2 05 02 05 01	Export refunds for sugar and isoglucose	p.m.	0	0	0	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	0	0	0	-
2 05 02 05 08	Private storage of sugar	p.m.	0	0	0	0	0	0	0	0	-
2 05 02 05 99	Other measures (sugar)	p.m.	0	0	0	0	0	0	0	0	-
<b>2 05 02 06</b>	<b>Olive oil</b>	<b>45 300 000</b>	<b>0</b>	<b>0</b>	<b>689 200</b>	<b>45 989 200</b>	<b>45 989 114</b>	<b>86</b>	<b>0</b>	<b>86</b>	<b>100%</b>
2 05 02 06 03	Private storage of olive oil	p.m.	0	0	-100 000	-100 000	-100 000	0	0	0	100%
2 05 02 06 05	Quality improvement measures	45 000 000	0	0	1 026 300	46 026 300	46 026 264	36	0	36	100%
2 05 02 06 99	Other measures (olive oil)	300 000	0	0	-237 100	62 900	62 850	50	0	50	100%
<b>2 05 02 07</b>	<b>Textile plants</b>	<b>6 200 000</b>	<b>0</b>	<b>0</b>	<b>-66 000</b>	<b>6 134 000</b>	<b>6 134 000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>
2 05 02 07 02	Private storage of flax fibre	p.m.	0	0	0	0	0	0	0	0	-
2 05 02 07 03	Cotton — National restructuring programmes	6 100 000	0	0	34 000	6 134 000	6 134 000	0	0	0	100%
2 05 02 07 99	Other measures (textile plants)	100 000	0	0	-100 000	0	0	0	0	0	-

ANNEX 5  
 ANALYSIS OF BUDGETARY EXECUTION - 2016 FINANCIAL YEAR

Commitment Appropriations

M F T C A I H		HEADING	(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	In EUROS	
												(10) = ((6) + (8)) / (5)	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY-OVER TO 2017
2	05	02	08	611 800 000	0	79 594 200	1 291 394 200	1 172 724 419	118 669 781	118 668 936	845	100%	
2	05	02	08	298 000 000	0	83 152 200	862 483 264	862 483 264	0	0	0	100%	
2	05	02	08	86 000 000	0	-14 626 267	71 373 733	71 373 085	649	0	649	100%	
2	05	02	08	150 000 000	0	0	109 916 000	109 915 856	144	0	144	100%	
2	05	02	08	77 800 000	0	51 152 267	247 621 203	128 952 215	118 668 988	118 668 936	52	100%	
2	05	02	09	1 076 000 000	0	-48 868 000	1 027 132 000	1 027 130 938	1 062	0	1 062	100%	
2	05	02	09	1 000 000	0	-47 433 000	1 027 567 000	1 027 566 919	81	0	81	100%	
2	05	02	09	1 000 000	0	-1 435 000	-435 000	-435 981	981	0	981	100%	
2	05	02	10	93 000 000	0	-11 884 000	81 116 000	81 068 109	47 891	0	47 891	100%	
2	05	02	10	77 000 000	0	-14 411 217	62 588 783	62 587 884	899	0	899	100%	
2	05	02	10	16 000 000	0	2 527 217	18 527 217	18 480 225	46 992	0	46 992	100%	
2	05	02	10	p.m.	0	0	0	0	0	0	0	-	
2	05	02	11	239 400 000	0	2 608 400	242 008 400	242 007 764	636	0	636	100%	
2	05	02	11	2 300 000	0	-23 000	2 277 000	2 277 000	0	0	0	100%	
2	05	02	11	237 000 000	0	2 632 400	239 632 400	239 632 323	77	0	77	100%	
2	05	02	11	100 000	0	-1 000	99 000	98 441	559	0	559	99%	
2	05	02	12	537 100 000	0	-130 520 331	406 579 669	406 577 659	2 011	0	2 011	100%	
2	05	02	12	p.m.	0	0	1	0	1	0	1	1%	
2	05	02	12	17 000 000	0	-7 873 201	9 126 799	9 125 953	846	0	846	100%	
2	05	02	12	15 000 000	0	-5 932 000	9 068 000	9 067 447	553	0	553	100%	
2	05	02	12	p.m.	0	0	0	0	0	0	0	-	
2	05	02	12	75 000 000	0	-10 563 000	64 437 000	64 436 427	573	0	573	100%	
2	05	02	12	430 100 000	0	-106 152 131	323 947 869	323 947 832	38	0	38	100%	
2	05	02	13	100 000	0	30 107 132	30 207 132	30 206 396	736	0	736	100%	
2	05	02	13	100 000	0	460 200	560 200	560 014	186	0	186	100%	
2	05	02	13	p.m.	0	0	0	0	0	0	0	-	
2	05	02	13	p.m.	0	4 800	4 800	4 766	34	0	34	99%	
2	05	02	13	p.m.	0	29 642 132	29 642 132	29 641 617	515	0	515	100%	
2	05	02	14	p.m.	0	1 836 787	1 836 787	1 836 787	0	0	0	100%	
2	05	02	14	p.m.	0	0	0	0	0	0	0	-	
2	05	02	14	p.m.	0	1 836 787	1 836 787	1 836 787	0	0	0	100%	
2	05	02	15	64 000 000	0	76 602 612	140 602 612	140 601 812	800	0	800	100%	
2	05	02	15	p.m.	0	0	0	0	0	0	0	-	
2	05	02	15	32 000 000	0	-1 185 000	30 817 299	30 816 729	271	0	271	100%	
2	05	02	15	p.m.	0	0	0	0	0	0	0	-	
2	05	02	15	p.m.	0	30 500	30 500	30 455	45	0	45	100%	
2	05	02	15	32 000 000	0	2 534 400	34 534 400	34 533 999	401	0	401	100%	
2	05	02	15	p.m.	0	75 220 712	75 220 712	75 220 630	82	0	82	100%	

ANNEX 5  
 ANALYSIS OF BUDGETARY EXECUTION - 2016 FINANCIAL YEAR

Commitment Appropriations		In EUROS									
M F T C A I H	HEADING	ADOPTED BUDGET 2016	AMENDING BUDGET 4/2016 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2016	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2017	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2017	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2017
		(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
<b>05 03</b>	<b>DIRECT PAYMENTS AIMED AT CONTRIBUTING TO FARM INCOMES, LIMITING FARM INCOME VARIABILITY AND MEETING ENVIRONMENT AND CLIMATE OBJECTIVES</b>	<b>39 445 708 157</b>	<b>0</b>	<b>3 233 344 282</b>	<b>-52 829 000</b>	<b>42 626 223 439</b>	<b>40 984 131 447</b>	<b>1 642 091 992</b>	<b>1 618 425 182</b>	<b>23 666 810</b>	<b>100%</b>
<b>2 05 03 01</b>	<b>Decoupled direct payments</b>	<b>34 269 200 000</b>	<b>0</b>	<b>2 823 540 711</b>	<b>-702 605 100</b>	<b>36 390 135 611</b>	<b>35 204 091 283</b>	<b>1 186 044 328</b>	<b>1 185 344 193</b>	<b>700 135</b>	<b>100%</b>
2 05 03 01 01	SPS (single payment scheme)	61 000 000	0	0	-17 584 100	43 415 900	43 415 840	60	0	60	100%
2 05 03 01 02	SAPS (single area payment scheme)	4 237 000 000	0	0	-204 615 800	4 032 384 200	4 032 384 138	62	0	62	100%
2 05 03 01 03	Separate sugar payment	1 000 000	0	0	-824 600	175 400	165 092	10 308	0	10 308	94%
2 05 03 01 04	Separate fruit and vegetables payment	100 000	0	0	-5 400	94 600	94 542	58	0	58	100%
2 05 03 01 05	Decoupled direct payments	1 000 000	0	0	-3 161 000	-2 161 000	-2 271 052	110 052	0	110 052	105%
2 05 03 01 06	Separate soft fruit payment	100 000	0	0	-99 900	100	47	53	0	53	47%
2 05 03 01 07	Redistributive payment	1 251 000 000	0	0	-13 927 100	1 237 072 900	1 237 072 841	59	0	59	100%
2 05 03 01 10	Basic payment scheme (BPS)	15 927 000 000	0	1 638 196 518	292 378 600	17 857 575 118	17 857 575 118	0	0	0	100%
2 05 03 01 11	Payment for agricultural practices beneficial for the climate and the environment	12 239 000 000	0	0	-522 601 000	11 716 399 000	11 716 398 919	81	0	81	100%
2 05 03 01 12	Payment for farmers in areas with natural constraints	3 000 000	0	0	-205 500	2 794 500	2 794 447	53	0	53	100%
2 05 03 01 13	Payment for young farmers	549 000 000	0	0	-231 959 300	317 040 700	317 040 646	54	0	54	100%
2 05 03 01 99	Other (decoupled direct payments)	p.m.	0	1 185 344 193	0	1 185 344 193	-579 295	1 185 923 488	1 185 344 193	579 295	100%
<b>2 05 03 02</b>	<b>Other direct payments</b>	<b>4 734 808 157</b>	<b>0</b>	<b>0</b>	<b>649 870 500</b>	<b>5 384 678 657</b>	<b>5 384 677 863</b>	<b>794</b>	<b>0</b>	<b>794</b>	<b>100%</b>
2 05 03 02 06	Suckler-cow premium	1 500 000	0	0	-894 700	605 300	605 296	4	0	4	100%
2 05 03 02 07	Additional suckler-cow premium	100 000	0	0	-84 400	15 600	15 538	62	0	62	100%
2 05 03 02 13	Sheep and goat premium	500 000	0	0	-173 900	326 100	326 097	3	0	3	100%
2 05 03 02 14	Sheep and goat supplementary premium	100 000	0	0	-48 400	51 600	51 527	73	0	73	100%
2 05 03 02 28	Aid for silkworms	500 000	0	0	-500 000	0	0	0	0	0	-
2 05 03 02 40	Crop-specific payment for cotton	247 000 000	0	0	-3 139 000	243 861 000	243 860 904	96	0	96	100%
2 05 03 02 44	Specific support (Article 68 of Regulation (EC) No 73/2009) — Coupled direct payments	3 000 000	0	0	2 439 800	5 439 800	5 439 736	64	0	64	100%
2 05 03 02 50	POSEI - European Union support programmes	416 000 000	0	0	-5 270 800	410 729 200	410 729 110	90	0	90	100%
2 05 03 02 52	POSEI - Aegean Islands	17 000 000	0	0	-940 900	16 059 100	16 059 012	88	0	88	100%
2 05 03 02 60	Voluntary coupled support scheme	4 046 000 000	0	0	-245 442 900	3 800 557 100	3 800 556 915	185	0	185	100%
2 05 03 02 61	Small farmers scheme	p.m.	0	0	907 708 100	907 708 100	907 708 038	62	0	62	100%
2 05 03 02 99	Other (direct payments)	3 108 157	0	0	-3 782 400	-674 243	-674 308	65	0	65	100%
<b>2 05 03 03</b>	<b>Additional amounts of aid</b>	<b>100 000</b>	<b>0</b>	<b>0</b>	<b>-94 400</b>	<b>5 600</b>	<b>5 539</b>	<b>61</b>	<b>0</b>	<b>61</b>	<b>99%</b>
<b>2 05 03 09</b>	<b>Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline (c)</b>	<b>p.m.</b>	<b>0</b>	<b>409 803 571</b>	<b>441 600 000</b>	<b>851 403 571</b>	<b>395 356 763</b>	<b>456 046 808</b>	<b>433 080 989</b>	<b>22 965 819</b>	<b>97%</b>
<b>2 05 03 10</b>	<b>Reserve for crisis in the agricultural sector</b>	<b>441 600 000</b>	<b>0</b>	<b>0</b>	<b>-441 600 000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

ANNEX 5  
ANALYSIS OF BUDGETARY EXECUTION - 2016 FINANCIAL YEAR

Commitment Appropriations

M F H	T C A I	HEADING	ADOPTED BUDGET 2016 (1)	AMENDING BUDGET 4/2016 (b) (2)	ASSIGNED REVENUE & CARRY-OVER (3)	T RANSFERS (4)	TOTAL AVAILABLE APPROPRIATIONS (5) = (1) + (2) + (3) + (4)	EXECUTION 2016 (6)	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS (7) = (5) - (6)	APPROPRIATIONS CARRIED OVER TO 2017 (8)	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2017 (9) = (7) - (8)	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2017 (10) = (6) + (8) / (5)
(a)												
<b>05 04 RURAL DEVELOPMENT</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>-1 006 524</b>	<b>-1 006 524</b>	<b>-1 048 601</b>	<b>42 078</b>	<b>0</b>	<b>42 078</b>	
<b>Completion of rural development financed by the EAGF-Guarantee Section - Programming period 2000 - 2006</b>												
2	05 04 01	Completion of rural development financed by the EAGF-Guarantee Section - Programming period 2000-2006	p.m.	0	0	-1 006 524	-1 006 524	-1 048 601	42 078	0	42 078	
2	05 04 01 14	Completion of rural development financed by the EAGF-Guarantee Section - Programming period 2000-2006	p.m.	0	0	-1 006 524	-1 006 524	-1 048 601	42 078	0	42 078	
<b>Completion of other measures</b>												
2	05 04 03	Plant and animal genetic resources - Completion of earlier 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	
<b>05 07 AUDIT OF AGRICULTURAL EXPENDITURE FINANCED BY THE EAGF</b>			<b>58 630 000</b>	<b>0</b>	<b>0</b>	<b>52 829 000</b>	<b>111 459 000</b>	<b>111 452 449</b>	<b>6 551</b>	<b>0</b>	<b>6 551</b>	<b>100%</b>
<b>05 07 01 Control of agricultural expenditure</b>			<b>29 130 000</b>	<b>0</b>	<b>0</b>	<b>29 957 000</b>	<b>59 087 000</b>	<b>59 083 759</b>	<b>3 241</b>	<b>0</b>	<b>3 241</b>	<b>100%</b>
2	05 07 01 02	Monitoring and preventive measures - Direct payments by the Union	9 130 000	0	0	0	9 130 000	9 128 778	1 222	0	1 222	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 EAGF-Guarantee Section (previous measures) and under the EAGF	20 000 000	0	0	11 460 000	31 460 000	31 459 337	663	0	663	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 EAGF-Guarantee Section (previous measures) and under the EAGF	p.m.	0	0	18 497 000	18 497 000	18 495 644	1 356	0	1 356	100%
<b>05 07 02 Settlement of disputes</b>			<b>29 500 000</b>	<b>0</b>	<b>0</b>	<b>22 872 000</b>	<b>52 372 000</b>	<b>52 368 690</b>	<b>3 310</b>	<b>0</b>	<b>3 310</b>	<b>100%</b>
<b>05 08 POLICY STRATEGY AND COORDINATION OF THE AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA</b>			<b>33 433 167</b>	<b>-1 250 000</b>	<b>0</b>	<b>0</b>	<b>32 183 167</b>	<b>29 377 997</b>	<b>2 805 170</b>	<b>0</b>	<b>2 805 170</b>	<b>91%</b>
<b>05 08 01 Farm Accountancy Data Network (FADN)</b>			<b>15 119 325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15 119 325</b>	<b>15 076 490</b>	<b>42 835</b>	<b>0</b>	<b>42 835</b>	<b>100%</b>
2	05 08 02	Surveys on the structure of agricultural holdings	250 000	0	0	0	250 000	0	250 000	0	250 000	0%
2	05 08 03	Restructuring of systems for agricultural surveys	5 681 842	-1 250 000	0	0	4 431 842	4 277 280	154 562	0	154 562	97%
2	05 08 06	Enhancing public awareness of the common agricultural policy	8 000 000	0	0	0	8 000 000	7 931 739	68 261	0	68 261	99%
2	05 08 09	EAGF - Operational technical assistance	4 382 000	0	0	0	4 382 000	2 092 488	2 289 512	0	2 289 512	48%
<b>TOTAL 2016 EAGF</b>			<b>42 220 335 824</b>	<b>-1 250 000</b>	<b>3 833 344 282</b>	<b>-1 006 524</b>	<b>46 051 423 582</b>	<b>44 285 109 709</b>	<b>1 766 313 873</b>	<b>1 737 094 118</b>	<b>29 219 755</b>	<b>100%</b>

(a) MFH = Multiannual Financial Framework Heading / T = Title / C = Chapter / A = Article / I = Item

(b) For EAGF, the Amending Budget No 4/2016 concerns only article 05 08 03; commitment appropriations were reduced by EUR 1.25 million.

(c) Part of the difference established in column (9) relates to unused appropriations for the reimbursement in relation to financial discipline in 2016 which cannot be used by the EAGF after 2016: EUR 14 446 808.36 (EUR 409 803 571.00 - EUR 395 356 762.64).

ANNEX 6

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

ITEM		Assigned Revenue 2016				Use of Assigned Revenue				Carried forward to 2017
		Description	Amount	Link - Budgetary Attribution		Funds	Description	Amount		
				Budgetary item	Detail			Detail	Total	
<b>CHAPTER 67 : REVENUE CONCERNING EAGF</b>										
6 7 0 1	IC4	Clearance of EAGF accounts - Assigned revenue	1 593 690 104,14	05 02 08 03	281 548 193,57	C4	Operational funds for producer organisations	281 548 193,57		
				05 02 08 99	118 668 936,29					
				05 03 01 10	8 128 781,67	C4	Basic payment scheme (BPS)	8 128 781,67		
				05 03 01 99	1 185 344 192,61					
					<b>1 593 690 104,14</b>				<b>289 676 975,24</b>	<b>1 304 013 128,90</b>
6 7 0 2	IC4	EAGF Irregularities - Assigned revenue	118 371 446,59	05 03 01 10	118 371 446,59	C4	Basic payment scheme (BPS)	118 371 446,59		
6 7 0 3	IC4	Superlevy from milk producers - Assigned revenue	815 080 221,22	05 03 01 10	815 080 221,22	C4	Basic payment scheme (BPS)	815 080 221,22		
6 7 0	IC4	Revenue concerning EAGF	<b>2 527 141 771,95</b>						<b>933 451 667,81</b>	<b>0,00</b>
6 7	IC4	REVENUE CONCERNING EAGF TOTAL Chapter 67	<b>2 527 141 771,95</b>		<b>2 527 141 771,95</b>					<b>1 304 013 128,90</b>
<b>TOTAL</b>			<b>2 527 141 771,95</b>				<b>TOTAL</b>	<b>1 223 128 643,05</b>	<b>1 304 013 128,90</b>	<b>1 304 013 128,90</b>



ANNEX 7

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

Commitment Appropriations

in EUROS

Assigned Revenue 2016			Use of Assigned Revenue						
ITEM	Funds	Description	Amount	Link - Budgetary Attribution	Budgetary Expenditure Item	Funds	Description	Amount	
								Budgetary Item	Detail
<b>CHAPTER 67 : REVENUE CONCERNING EAGF</b>									
6 7 0 1	IC5	Clearance of EAGF accounts – Assigned revenue	896 398 938.64	05 02 08 03	05 02 08 03	C5	Operational funds for producers organisations	199 782 870.14	
				05 03 01 10	05 03 01 01	C5	Basic payment scheme (BPS)	696 616 068.50	
								<b>896 398 938.64</b>	<b>896 398 938.64</b>
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	896 398 938.64						
6 7	IC5	REVENUE CONCERNING EAGF TOTAL Chapter 67	896 398 938.64						896 398 938.64
<b>TOTAL</b>			<b>896 398 938.64</b>						<b>896 398 938.64</b>

ANNEX 8  
 Budget 2016 - EXPENDITURE for INTERVENTION in STORAGE

Commitment Appropriations	TOTAL STORAGE a = b + c	TOTAL PRIVATE STORAGE b	TOTAL PUBLIC STORAGE c = d+e+f+g	P U B L I C S T O R A G E (Details)					Complementary depreciation end of the exercise i	
				Technical costs d	Financial costs e	Difference between purchase and sales price f	Total depreciation g = h + i	D E P R E C I A T I O N S		
								Purchase depreciation h		
<b>CEREALS</b>										
BREAD MAKING QUALITY WHEAT										
BARLEY										
RYE										
MAIZE										
SORGHUM										
<b>RICE</b>										
<b>SUGAR</b>										
WHITE SUGAR										
RAW SUGAR										
<b>OLIVE OIL</b>	-0.10	-0.10								
<b>FIBRE FLAX AND HEMP</b>										
<b>MILK PRODUCTS</b>	21.65	14.57	7.08	6.82	0.26	0.00				
SKIMMED MILK	9.13	2.05	7.08	6.82	0.26	0.00				
BUTTER AND CREAM	9.07	9.07								
CHEESE	3.45	3.45								
<b>BEEF MEAT</b>										
<b>PIGMEAT</b>	30.82	30.82								
<b>TOTAL</b>	52.36	45.28	7.08	6.82	0.26	0.00	0.00	0.00	0.00	0.00

ANNEX 9  
 Budget 2016 - EXPENDITURE BY MEMBER STATE AND BY ITEM (Y\*)

Budget line	Heading	Commitment Appropriations													In EURS		
		BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT	
05 01 04 01	Support expenditure for the European Agriculture Guarantee Fund (EAGF) — Non-operational technical assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>05 01 04</b>	<b>Support expenditure for operations and programmes in the Agriculture and rural development policy area</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 01 06 01	Consumer, Health, Agriculture and Food Executive Agency — Contribution from the agricultural promotion programme	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>05 01 06</b>	<b>Executive agencies</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>05 01</b>	<b>Administrative expenditure of the Agriculture and rural development policy area</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 03 00	Refunds on non-Annex 1 products	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>05 02 03</b>	<b>Refunds on non-Annex 1 products</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 04 99	Other measures (food programmes)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-968
<b>05 02 04</b>	<b>Food programmes</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-968
05 02 06 03	Private storage of olive oil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 06 05	Quality improvement measures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 06 99	Other measures (olive oil)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>05 02 06</b>	<b>Olive oil</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 07 03	Cotton — National restructuring programmes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>05 02 07</b>	<b>Textile plants</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 08 03	Operational funds for producer organisations	56 861 325	0	3 039 000	4 379 082	40 627 683	-	4 163 331	28 913 896	252 667 017	100 807 023	-	241 698 099	2 071 241	-	728 767	-
05 02 08 11	Aid to producer groups for preliminary recognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 08 12	School fruit scheme	2 815 024	3 314 543	4 800 247	2 003 939	23 982 725	675 606	1 129 498	0	7 820 929	2 127 845	1 294 057	20 480 135	201 309	774 614	1 207 220	-
05 02 08 99	Other measures (fruit and vegetables)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>05 02 08</b>	<b>Fruit and vegetables</b>	59 676 349	6 155 802	7 945 689	6 383 021	64 610 408	698 090	5 292 829	29 994 987	261 601 284	102 954 193	4 606 918	262 476 442	2 725 062	2 064 342	1 729 472	-
05 02 09 08	National support programmes for the wine sector	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 09 99	Other measures (wine-growing sector)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>05 02 09</b>	<b>Products of the wine-growing sector</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 10 01	Promotion measures — Payments by Member States	1 351 500	2 509 401	1 804 018	1 185 912	1 563 302	257 767	885 393	11 964 976	3 612 833	10 431 620	-	7 563 416	83 717	146 013	2 037 480	-
05 02 10 02	Promotion measures — Direct payments by the Union	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>05 02 10</b>	<b>Promotion</b>	1 351 500	2 509 401	1 804 018	1 185 912	1 563 302	257 767	885 393	11 964 976	3 612 833	10 431 620	-	7 563 416	83 717	146 013	2 037 480	-
05 02 11 03	Hops — Aid to producer organisations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 11 04	POSEI (excluding direct payments)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 11 99	Other measures (other plant products/measures)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>05 02 11</b>	<b>Other plant products/measures</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 12 01	Refunds for milk and milk products	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 12 02	Storage measures for skimmed-milk powder	1 658 949	-	104 301	-	1 510 697	13 270	910 151	-	298 838	1 288 660	-	-	-	-	-	-
05 02 12 04	Storage measures for butter and cream	646 453	-	-	-	1 058 178	-	1 230 780	-	84 905	1 087 100	-	-	-	-	-	-
05 02 12 08	School milk	443 182	391 958	416 555	612 699	4 460 603	710 993	405 589	50 672	300 625	8 780 051	42 304	2 856 276	189 726	859 573	445 768	-
05 02 12 99	Other measures (milk and milk products)	2 676 968	6 019 605	8 143 508	11 100 520	52 241 600	5 670 884	12 872 232	62 089	24 826 543	34 291 339	1 803 097	26 347 320	-	7 141 256	24 525 383	-
<b>05 02 12</b>	<b>Milk and milk products</b>	5 425 553	6 411 562	8 664 364	11 713 218	59 271 078	6 395 147	15 418 752	112 762	25 512 912	45 447 149	1 845 401	29 203 597	189 726	8 125 635	26 013 717	-
05 02 13 04	Refunds for live animals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 13 99	Other measures (beef and veal)	5 836 979	-	-	-	48 000	-	2 193 039	-	20 899 864	-	-	-	-	-	-	-
<b>05 02 13</b>	<b>Beef and veal</b>	5 836 979	-	-	-	48 000	-	2 193 039	-	20 899 864	-	-	-	-	-	-	-



ANNEX 9  
 Budget 2016 - EXPENDITURE BY MEMBER STATE AND BY ITEM (\*)

Commitment Appropriations Budget line	Heading	In EUROS														
		BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT
05 04 01 14	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	-	-	-	-	-43 195	-	-	-	-14 101	-381	-	-971 470	-	-	-
05 04 01	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	-	-	-	-	-43 195	-	-	-	-14 101	-381	-	-971 470	-	-	-
05 04	Rural development	-	-	-	-	-43 195	-	-	-	-14 101	-381	-	-971 470	-	-	-
05 07 01 02	Monitoring and preventive measures — Direct payments by the Union	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	10 118 442	-	15 528	1 232 988	15 198 885	30 393	724 684	-	341 282	-	254	-	889	-	41 969
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	-	-	-	-	6 192 951	-	-	5 240 134	-	-	-	-	-	-	-
05 07 01	Control of agricultural expenditure	10 118 442	-	15 528	1 232 988	21 391 836	30 393	724 684	5 240 134	341 282	-	254	-	889	-	41 969
05 07 02 00	Settlement of disputes	-	-	-	-	52 364 082	-	-	-	3 508	-	-	-	-	-	-
05 07 02	Settlement of disputes	-	-	-	-	52 364 082	-	-	-	3 508	-	-	-	-	-	-
05 07	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	10 118 442	-	15 528	1 232 988	73 755 918	30 393	724 684	5 240 134	344 790	-	254	-	889	-	41 969
05 08 01	Farm Accountancy Data Network (FADN)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 08 03	Restructuring of systems for agricultural surveys	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 08 06	Enhancing public awareness of the common agricultural policy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 08 09	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 08	Policy strategy and coordination of the Agriculture and rural development policy area	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL 2016	EAGF EXPENDITURE BY MEMBER STATE	610 136 386	742 886 286	861 759 242	876 570 795	5 135 294 118	122 409 264	1 232 513 870	2 157 359 662	5 650 580 902	7 691 383 917	190 048 172	4 494 432 135	58 044 207	189 675 709	440 413 387

(\*) The table only shows budget items/articles for which expenditure occurred in 2016.

(\*\*) In 2016, the amount paid out was EUR 184 759 667 less due to suspended amounts for France (EUR 175 403 355) and Poland (EUR 9 356 312).



ANNEX 9  
 Budget 2016 - EXPENDITURE BY MEMBER STATE AND BY ITEM (\*\*)

Commitment Appropriations Budget line	Heading	In EUROS													TOTAL			
		LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK		EU		
05 02 14 99	Other measures (sheepmeat and goatmeat)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 836 787
<b>05 02 14</b>	<b>Sheepmeat and goatmeat</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>1 836 787</b>
05 02 15 01	Refunds for pigmeat	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	0
05 02 15 02	Private storage of pigmeat	-	169 573	-	3 069 677	361 748	2 831 344	298 481	309 500	-	-	325 031	212 725	163 249	-	-	-	30 816 729
05 02 15 05	Refunds for poultrymeat	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-	-	30 455
05 02 15 06	Specific aid for bee-keeping	16 808	2 333 702	6 767	156 266	810 866	2 543 192	1 128 582	6 656 411	282 046	548 630	107 689	321 724	571 842	-	-	-	34 533 999
05 02 15 99	Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products)	-	-	119 567	18 957 209	2 997 979	14 460 023	-	2 347 618	273 687	300 000	4 006 264	-	-	-	-	-	75 220 630
<b>05 02 15</b>	<b>Pigmeat, eggs and poultry, bee-keeping and other animal products</b>	<b>16 808</b>	<b>2 503 275</b>	<b>126 334</b>	<b>22 183 152</b>	<b>4 170 593</b>	<b>19 834 559</b>	<b>1 427 063</b>	<b>9 313 529</b>	<b>555 733</b>	<b>848 630</b>	<b>4 438 984</b>	<b>534 449</b>	<b>735 091</b>	-	-	-	<b>140 801 812</b>
<b>05 02</b>	<b>Improving the competitiveness of the agricultural sector through interventions in agricultural markets</b>	<b>1 103 836</b>	<b>55 249 839</b>	<b>492 638</b>	<b>87 893 883</b>	<b>35 318 811</b>	<b>263 329 797</b>	<b>110 960 753</b>	<b>47 073 600</b>	<b>8 655 918</b>	<b>10 416 965</b>	<b>16 300 797</b>	<b>22 342 774</b>	<b>86 240 206</b>	<b>18 480 225</b>	-	-	<b>3 154 276 030</b>
05 03 01 01	SPS (single payment scheme)	4 771	-	3 870	760 058	342 345	-	770 216	-	20 717	-	26 937	17 989	3 562 452	-	-	-	43 415 840
05 03 01 02	SAPS (single area payment scheme)	-	649 703 771	-	-	1 484 983 147	-	567 167 046	-	89 035	1	-	-	-	-	-	-	4 032 384 138
05 03 01 03	Separate sugar payment	-	583	-	-	19 541	-	-	-	-	-	-	-	-	-	-	-	165 092
05 03 01 04	Separate fruit and vegetables payment	-	28 395	-	-	33 090	-	-	-	-	33 056	-	-	-	-	-	-	94 542
05 03 01 05	Specific support (Article 68 of Regulation (EU) No 73/2009) — Decoupled direct payments	-	1 313 292	-	-	-	-	28 303	-	-	-	-	-	-	-	-	-	-2 271 052
05 03 01 06	Separate soft fruit payment	-	-	-	-	-	-	47	-	-	-	-	-	-	-	-	-	47
05 03 01 07	Redistributive payment	-	-	-	-	-	278 445 085	-	78 805 769	-	-	-	-	15 679 429	-	-	-	1 237 072 841
05 03 01 10	Basic payment scheme (BPS)	22 295 298	-	169 611	491 775 900	441 601 141	-	249 842 355	-	72 116 428	-	253 427 661	368 475 976	2 006 916 395	-	-	-	17 857 575 118
05 03 01 11	Payment for agricultural practices beneficial for the climate and the environment	9 761 019	380 654 771	441 239	210 916 196	198 300 272	1 000 738 247	158 792 106	397 643 681	40 795 316	128 017 455	151 901 788	199 684 981	913 143 205	-	-	-	11 716 398 919
05 03 01 12	Payment for young farmers	655 939	9 510 608	2 010	10 825 705	12 394 999	62 053 790	1 869 249	7 913 239	2 711 789	255 060	10 135 122	7 760 695	12 624 266	-	-	-	2 784 447
05 03 01 99	Other (decoupled direct payments)	-	-	-	-	-	-	-360 216	-	-	-	-	-	-	-	-	-	-579 295
<b>05 03 01</b>	<b>Decoupled direct payments</b>	<b>32 717 028</b>	<b>1 041 211 420</b>	<b>616 730</b>	<b>714 177 859</b>	<b>652 638 757</b>	<b>2 826 272 946</b>	<b>410 942 013</b>	<b>1 051 618 770</b>	<b>115 644 249</b>	<b>365 319 732</b>	<b>415 491 508</b>	<b>575 939 641</b>	<b>2 951 925 747</b>	-	-	-	<b>35 204 091 283</b>
05 03 02 06	Suckler-cow premium	-	-	-	-	-	78 803	-	7 380	-	-	-	-	-	-	-	-	605 296
05 03 02 07	Additional suckler-cow premium	-	-	-	-	-	82	-	1 406	-	-	-	-	-	-	-	-	15 538
05 03 02 13	Sheep and goat premium	-	-	-	-	-	206 359	-	206 359	-	-	1 221	-	5 040	-	-	-	326 097
05 03 02 14	Sheep and goat supplementary premium	-	-	-	-	-	25 609	-	25 609	-	-	406	-	1 680	-	-	-	51 527
05 03 02 40	Crop-specific payment for cotton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	243 860 904
05 03 02 44	Specific support (Article 68 of Regulation (EU) No 73/2009) — Coupled direct payments	-	2 608	-	501 741	1 252	13 142	38 880	68 219	-	209	27 641	449	103 546	-	-	-	5 439 736
05 03 02 50	POSEI — European Union support programmes	-	-	-	-	-	-	80 464 542	-	-	-	-	-	-	-	-	-	410 729 110
05 03 02 52	POSEI — Aegean islands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16 059 012
05 03 02 60	Voluntary coupled support scheme	145 282	180 582 691	2 845 535	1 496 241	11 116 214	491 292 012	111 141 924	193 707 688	20 239 250	54 964 266	101 242 242	85 366 228	48 968 943	-	-	-	3 800 556 915
05 03 02 61	Small farmers scheme	-	30 600 985	1 540 979	-	15 840 187	-	36 834 087	275 920 768	860 992	-	-	-	-	-	-	-	907 708 038
05 03 02 99	Other (direct payments)	-	-2 538	-	59 822	3 262	451	-194 464	-	-	-	132	-	1 291	-	-	-	-674 308
<b>05 03 02</b>	<b>Other direct payments</b>	<b>145 282</b>	<b>211 183 746</b>	<b>4 386 514</b>	<b>2 057 804</b>	<b>27 039 800</b>	<b>491 305 605</b>	<b>228 525 724</b>	<b>469 696 675</b>	<b>21 100 242</b>	<b>54 964 475</b>	<b>101 271 642</b>	<b>85 366 677</b>	<b>49 080 499</b>	-	-	-	<b>5 384 677 863</b>
05 03 03 00	Additional amounts of aid	-	-	-	-	-	1 490	-	-	-	-	16	-	1 107	-	-	-	5 539
<b>05 03 03</b>	<b>Additional amounts of aid</b>	-	-	-	-	-	<b>1 490</b>	-	-	-	-	<b>16</b>	-	<b>1 107</b>	-	-	-	<b>5 539</b>
05 03 09 00	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	383 035	13 710 077	34 533	9 280 701	6 697 834	22 311 211	6 443 448	-	874 231	5 144 902	5 431 387	5 302 346	35 258 821	-	-	-	395 366 763
<b>05 03 09</b>	<b>Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline</b>	<b>383 035</b>	<b>13 710 077</b>	<b>34 533</b>	<b>9 280 701</b>	<b>6 697 834</b>	<b>22 311 211</b>	<b>6 443 448</b>	-	<b>874 231</b>	<b>5 144 902</b>	<b>5 431 387</b>	<b>5 302 346</b>	<b>35 258 821</b>	-	-	-	<b>395 366 763</b>
<b>05 03</b>	<b>Direct payments aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives</b>	<b>33 245 345</b>	<b>1 266 105 244</b>	<b>5 037 777</b>	<b>725 516 364</b>	<b>686 377 880</b>	<b>3 339 889 763</b>	<b>645 911 185</b>	<b>1 521 315 445</b>	<b>137 618 722</b>	<b>425 429 109</b>	<b>522 194 553</b>	<b>666 608 665</b>	<b>3 036 266 175</b>	-	-	-	<b>40 984 131 447</b>





ANNEX 10

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY ARTICLE - 2010 TO 2016 FINANCIAL YEARS

Commitment Appropriations		In EUR million						
Budget Line	MEASURE	2010	2011	2012	2013	2014	2015	2016
05 01 04	Support expenditures of Policy Area Agriculture and Rural Development	7.56	8.44	8.02	7.21	7.90	7.99	5.36
05 01 06	Contribution for expenditure of the executive agencies	-	-	-	-	-	0.17	1.56
<b>05 01</b>	<b>ADMINISTRATIVE AGRICULTURAL EXPENDITURE</b>	<b>7.56</b>	<b>8.44</b>	<b>8.02</b>	<b>7.21</b>	<b>7.90</b>	<b>8.15</b>	<b>6.92</b>
05 02 01	Cereals	135.07	-156.22	41.87	0.09	2.46	0.00	0.00
05 02 02	Rice	-	0.01	0.00	0.00	0.01	0.00	0.00
05 02 03	Refunds on non-Annex 1 products	51.35	12.74	9.12	4.88	0.13	0.05	0.00
05 02 04	Food programmes	465.55	514.98	515.07	491.53	-7.24	-3.23	0.00
05 02 05	Sugar	9.99	2.20	-0.23	-0.15	0.46	0.00	0.00
05 02 06	Olive oil	53.17	44.15	55.35	60.94	43.03	44.07	45.99
05 02 07	Textile plants	28.81	30.28	25.16	17.14	6.27	6.13	6.13
05 02 08	Fruit and vegetables	836.72	1 127.88	1 071.21	1 138.09	1 010.53	1 118.57	1 172.72
05 02 09	Products of the wine-growing sector	1 309.24	1 104.26	1 072.05	1 044.23	1 022.39	1 029.82	1 027.13
05 02 10	Promotion	47.61	47.25	48.71	51.48	54.73	67.52	81.07
05 02 11	Other plant products/measures	356.47	367.55	328.93	227.65	240.75	240.02	406.58
05 02 12	Milk and milk products	529.09	5.08	67.01	70.35	71.79	119.60	30.21
05 02 13	Meat and veal	24.56	55.63	37.33	6.49	0.44	0.15	0.00
05 02 14	Poultry, eggs and poultry	136.15	188.30	134.42	80.52	32.92	44.18	140.60
05 02 15	Other animal products	-	-	-	-	-	-	-
<b>05 02</b>	<b>INTERVENTIONS IN AGRICULTURAL MARKETS</b>	<b>3 983.77</b>	<b>3 344.12</b>	<b>3 406.01</b>	<b>3 193.23</b>	<b>2 478.67</b>	<b>2 666.89</b>	<b>3 154.28</b>
05 03 01	Decoupled direct payments	33 825.04	36 830.39	37 665.47	38 842.11	38 952.06	38 293.48	35 204.09
05 03 02	Other direct payments	5 847.02	3 347.04	3 213.93	2 815.99	2 707.59	3 020.54	5 384.68
05 03 03	Additional amounts of aid	3.67	0.60	0.64	0.17	0.03	0.04	0.01
05 03 09	Reimbursement of direct payments in relation to financial discipline	-	-	-	-	-	853.97	395.36
<b>05 03</b>	<b>DIRECT PAYMENTS</b>	<b>39 675.73</b>	<b>40 178.03</b>	<b>40 880.03</b>	<b>41 658.28</b>	<b>41 659.68</b>	<b>42 168.04</b>	<b>40 984.13</b>
05 04 01	Rural development financed by the EAGGF Guarantee Section — Completion of earlier programmes (2000 to 2006)	-7.14	-6.63	-2.80	-1.03	-1.40	-1.29	-1.05
05 04 03	Other measures	-	0.00	0.00	0.00	0.00	0.00	0.00
<b>05 04</b>	<b>RURAL DEVELOPMENT (by ex-EAGGF Guarantee Section)</b>	<b>-7.14</b>	<b>-6.63</b>	<b>-2.80</b>	<b>-1.03</b>	<b>-1.40</b>	<b>-1.29</b>	<b>-1.05</b>
05 07 01	Control of agricultural expenditure	-42.59	76.45	71.23	119.25	26.51	56.82	59.08
05 07 02	Settlement of disputes	-	0.00	0.00	0.32	92.33	1.67	53.37
<b>05 07</b>	<b>AUDIT OF AGRICULTURAL EXPENDITURE</b>	<b>-42.59</b>	<b>76.45</b>	<b>110.37</b>	<b>119.58</b>	<b>118.84</b>	<b>58.49</b>	<b>111.45</b>
05 08 01	Farm Accountancy Data Network (FADN)	13.77	14.23	14.28	14.52	14.52	14.72	15.08
05 08 02	Surveys on the structure of agricultural holdings	15.00	17.11	17.11	19.32	19.32	19.32	20.00
05 08 03	Research and development	1.44	1.44	1.44	1.44	1.44	1.44	1.44
05 08 06	Enhancing public awareness of the common agricultural policy	7.02	7.99	7.91	7.94	7.94	7.94	7.93
05 08 09	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	1.14	1.27	1.46	2.71	10.77	10.77	7.29
<b>05 08</b>	<b>POLICY STRATEGY &amp; COORDINATION OF AGRICULTURE &amp; RURAL DEVELOPMENT POLICY AREA</b>	<b>38.39</b>	<b>25.13</b>	<b>45.08</b>	<b>26.73</b>	<b>28.96</b>	<b>47.84</b>	<b>29.38</b>
11 01 04	Support expenditure for operations in the Maritime affairs and fisheries' policy area	-	0.53	0.78	-	-	-	-
<b>11 01</b>	<b>ADMINISTRATIVE EXPENDITURE OF THE MARITIME AFFAIRS AND FISHERIES' POLICY AREA</b>	<b>-</b>	<b>0.53</b>	<b>0.78</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11 02 01	Intervention in fishery products	15.44	14.96	14.95	16.44	16.44	16.44	16.44
11 02 03	Fisheries programme for the outermost regions	15.00	15.00	15.00	15.00	15.00	15.00	15.00
<b>11 02</b>	<b>FISHERIES MARKETS</b>	<b>30.44</b>	<b>29.96</b>	<b>29.94</b>	<b>31.44</b>	<b>31.44</b>	<b>31.44</b>	<b>31.44</b>
17 01 04	Support expenditure for veterinary operations	2.02	2.21	2.64	2.64	2.64	2.64	2.64
<b>17 01</b>	<b>ADMINISTRATIVE VETERINARY EXPENDITURE</b>	<b>2.02</b>	<b>2.21</b>	<b>2.64</b>	<b>2.64</b>	<b>2.64</b>	<b>2.64</b>	<b>2.64</b>
17 03 02	Community tobacco fund - Direct payments by the European Union	16.90	0.00	0.00	-	-	-	-
<b>17 03</b>	<b>PUBLIC HEALTH</b>	<b>16.90</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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	274.08	238.02	202.18	197.39	-	-	-
17 04 02	Other measures in the veterinary, animal welfare and public health field	13.51	18.87	18.87	13.75	-	-	-
17 04 03	Plant health measures	15.09	10.05	10.05	8.00	-	-	-
17 04 04	Plant health measures	8.29	21.26	12.80	10.23	-	-	-
17 04 05	Other measures	30.95	29.54	29.31	33.91	-	-	-
17 04 07	Feed and food safety and related activities	-	-	-	-	-	-	-
<b>17 04</b>	<b>FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE AND PLANT HEALTH</b>	<b>340.94</b>	<b>312.37</b>	<b>265.77</b>	<b>263.29</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EAGF EXPENDITURE</b>		<b>44 046.01</b>	<b>43 970.08</b>	<b>44 745.59</b>	<b>45 302.14</b>	<b>44 292.65</b>	<b>44 948.12</b>	<b>44 285.11</b>
05 02 16	Sugar Restructuring Fund (fund sources C4 and C5) (*)	330.30	187.94	109.70	-	-	-	-
<b>TOTAL EXPENDITURE</b>		<b>44 376.31</b>	<b>44 158.01</b>	<b>44 855.29</b>	<b>45 302.14</b>	<b>44 292.65</b>	<b>44 948.12</b>	<b>44 285.11</b>

(\*) 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 11

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY MEMBER STATE - 2010 to 2016 Financial years

Member State	Commitment Appropriations												In EUR million and in %													
	2010				2011				2012				EU28				2016 (1)									
	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL								
BE	679.3	1.5%	4.1	1.2%	683.4	1.5%	697.5	1.4%	7.1	3.8%	644.6	1.5%	649.6	1.5%	3.7	3.4%	653.4	1.5%	645.0	1.4%	612.3	1.4%	625.4	1.4%	610.1	1.4%
BG	293.0	0.7%	0.8	0.3%	293.8	0.7%	316.6	0.7%	0.0	0.0%	316.6	0.7%	425.0	0.9%	0.0	0.0%	425.0	0.9%	537.5	1.2%	602.1	1.4%	674.2	1.5%	742.9	1.7%
CZ	608.6	1.4%	0.0	0.0%	608.6	1.4%	669.3	1.5%	0.0	0.0%	669.3	1.5%	768.9	1.7%	0.0	0.0%	768.9	1.7%	838.1	1.9%	893.9	2.0%	898.4	2.0%	861.8	1.9%
DK	1006.4	2.3%	0.0	0.0%	1006.4	2.3%	963.8	2.2%	3.2	1.7%	967.0	2.2%	954.1	2.1%	1.1	1.0%	955.2	2.1%	946.0	2.1%	937.2	2.1%	936.5	2.1%	876.6	2.0%
DE	5697.9	12.9%	27.1	8.2%	5725.0	12.9%	5518.8	12.6%	13.0	6.9%	5531.8	12.5%	5443.8	12.2%	2.9	2.6%	5446.7	12.1%	5355.1	11.8%	5197.3	11.7%	5250.4	11.7%	5135.3	11.6%
EE	66.6	0.2%	0.0	0.0%	66.6	0.2%	74.7	0.2%	0.0	0.0%	74.7	0.2%	91.4	0.2%	0.0	0.0%	91.4	0.2%	95.4	0.2%	100.3	0.2%	119.4	0.3%	122.4	0.3%
IE	1300.4	3.0%	0.2	0.1%	1300.6	2.9%	1314.9	3.0%	0.0	0.0%	1315.0	3.0%	1293.2	2.9%	0.0	0.0%	1293.2	2.9%	1250.0	2.8%	1235.3	2.8%	1231.8	2.7%	1232.5	2.8%
EL	2504.7	5.7%	0.0	0.0%	2504.7	5.6%	2425.0	5.5%	0.0	0.0%	2425.0	5.5%	2416.4	5.4%	0.0	0.0%	2416.4	5.4%	2346.2	5.2%	2292.6	5.2%	2292.2	5.0%	2157.4	4.9%
ES	5944.2	13.5%	134.1	40.6%	6078.3	13.7%	5906.4	13.4%	38.1	20.3%	5944.5	13.5%	5847.3	13.1%	21.4	19.5%	5868.7	13.1%	5935.4	13.1%	5582.8	12.6%	5640.2	12.5%	5650.6	12.8%
FR	8908.8	20.2%	17.8	5.4%	8926.5	20.1%	8762.0	19.9%	28.9	15.4%	8790.9	19.9%	8642.4	19.3%	13.3	12.1%	8655.7	19.3%	8601.9	19.0%	8370.1	18.9%	8165.1	18.2%	7691.4	17.4%
HR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0	0.0%	96.4	0.2%	165.5	0.4%	190.0	0.4%
IT	4852.7	11.0%	76.1	23.0%	4928.8	11.1%	4806.5	10.9%	46.1	24.5%	4852.6	11.0%	4787.0	10.7%	26.9	24.5%	4813.9	10.7%	4662.3	10.3%	4516.1	10.2%	4555.9	10.1%	4494.4	10.1%
CY	43.9	0.1%	0.0	0.0%	43.9	0.1%	42.6	0.1%	0.0	0.0%	42.6	0.1%	46.2	0.1%	0.0	0.0%	46.2	0.1%	50.2	0.1%	57.0	0.1%	59.1	0.1%	58.0	0.1%
LV	96.8	0.2%	2.8	0.8%	99.6	0.2%	109.3	0.2%	3.2	1.7%	112.5	0.3%	126.8	0.3%	0.8	0.8%	127.6	0.3%	148.4	0.3%	147.8	0.3%	167.7	0.4%	189.7	0.4%
LT	268.2	0.6%	0.0	0.0%	268.2	0.6%	279.8	0.6%	0.1	0.0%	279.8	0.6%	330.4	0.7%	1.7	1.5%	332.1	0.7%	357.2	0.8%	384.1	0.9%	414.0	0.9%	440.4	1.0%
LU	36.0	0.1%	0.0	0.0%	36.0	0.1%	34.8	0.1%	0.0	0.0%	34.8	0.1%	35.0	0.1%	0.0	0.0%	35.0	0.1%	34.3	0.1%	33.5	0.1%	33.7	0.1%	34.5	0.1%
HU	955.0	2.2%	10.2	3.1%	965.2	2.2%	1063.5	2.4%	11.7	6.2%	1065.2	2.4%	1144.1	2.6%	21.3	19.4%	1165.4	2.6%	1272.0	2.8%	1336.9	3.0%	1334.0	3.0%	1321.4	3.0%
MT	4.2	0.0%	0.0	0.0%	4.2	0.0%	4.4	0.0%	0.0	0.0%	4.4	0.0%	5.6	0.0%	0.0	0.0%	5.6	0.0%	5.7	0.0%	5.6	0.0%	5.7	0.0%	5.5	0.0%
NL	1022.5	2.3%	5.4	1.6%	1027.9	2.3%	942.1	2.1%	4.5	2.4%	946.6	2.1%	927.5	2.1%	0.1	0.1%	927.6	2.1%	905.6	2.0%	852.2	1.9%	883.9	2.0%	819.4	1.9%
AT	743.8	1.7%	5.0	1.5%	748.9	1.7%	745.9	1.7%	1.2	0.6%	747.0	1.7%	743.9	1.7%	0.0	0.0%	743.9	1.7%	730.0	1.6%	720.6	1.6%	727.8	1.6%	722.6	1.6%
PL	2058.6	4.7%	7.7	2.3%	2066.3	4.7%	2483.2	6%	12.0	6.4%	2495.1	5.7%	2836.1	6%	11.7	10.6%	2847.7	6.3%	3184.5	7%	3215.3	7%	3572.7	8%	3603.2	8.1%
PT	761.2	1.7%	3.5	1.1%	764.7	1.7%	769.5	1.7%	4.3	2.3%	773.7	1.8%	775.6	1.7%	0.1	0.1%	775.7	1.7%	769.4	1.7%	736.1	1.7%	754.7	1.7%	760.2	1.7%
RO	670.8	1.5%	3.6	1.1%	674.5	1.5%	797.2	1.8%	4.8	2.6%	802.1	1.8%	1022.3	2.3%	0.0	0.0%	1022.3	2.3%	1206.8	2.7%	1334.5	3.0%	1461.0	3.3%	1568.4	3.5%
SI	91.0	0.2%	1.5	0.4%	92.5	0.2%	108.8	0.2%	0.0	0.0%	108.8	0.2%	125.3	0.3%	0.0	0.0%	125.3	0.3%	138.8	0.3%	146.5	0.3%	143.0	0.3%	146.7	0.3%
SK	274.3	0.6%	3.4	1.0%	277.6	0.6%	297.7	0.7%	1.1	0.6%	298.8	0.7%	332.6	0.7%	0.0	0.0%	332.6	0.7%	363.5	0.8%	380.9	0.9%	439.6	1.0%	435.8	1.0%
FI	598.3	1.4%	1.5	0.5%	599.8	1.4%	497.2	1.1%	2.3	1.2%	499.5	1.1%	550.4	1.2%	1.9	1.8%	552.3	1.2%	541.5	1.2%	524.7	1.2%	542.7	1.2%	538.5	1.2%
SE	739.5	1.7%	2.5	0.8%	742.1	1.7%	700.9	1.6%	6.3	3.4%	707.2	1.6%	713.2	1.6%	2.7	2.5%	715.9	1.6%	701.9	1.5%	693.7	1.6%	701.3	1.6%	689.0	1.6%
UK	3375.4	7.7%	22.8	6.9%	3398.2	7.7%	3322.2	7.6%	0.0	0.0%	3322.2	7.5%	3351.7	7.5%	0.0	0.0%	3351.7	7.5%	3331.3	7.4%	3241.8	7.3%	3150.4	7.0%	3122.5	7.1%
EU (3)	4453.9	1.0%	0.0	0.0%	4453.9	1.0%	385.6	0.9%	0.0	0.0%	385.6	0.9%	359.8	0.8%	0.0	0.0%	359.8	0.8%	340.2	0.8%	45.2	0.1%	64.7	0.1%	63.9	0.1%
TOTAL EAGF	44 046.0	100%	-	-	44 376.3	100%	43 970.1	100%	-	-	44 745.6	100%	44 745.6	100%	-	-	44 855.3	100%	45 302.1	100%	44 292.7	100%	44 948.1	100%	44 285.1	100%
SRF (2)	330.3	100%	-	-	330.3	100%	187.9	100%	-	-	187.9	100%	187.9	100%	-	-	187.9	100%	-	-	-	-	-	-	-	-

(1) In 2016, the amount paid out was EUR 184.8 million less due to suspended amounts for France (EUR 175.4 million) and Poland (EUR 9.4 million).

(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.

(3) Expenditure made directly by the Commission

ANNEX 12

EAGF - EVOLUTION OF EXPENDITURE FOR DIRECT PAYMENTS BY MEASURE  
 2010 to 2016 Financial years

Commitment Appropriations		In EUR million						
BUDGET LINE	MEASURE	2010	2011	2012	2013	2014	2015	2016
05 03 01	<b>Decoupled direct payments</b>	<b>33 825,039</b>	<b>36 850,388</b>	<b>37 665,465</b>	<b>38 842,109</b>	<b>38 952,055</b>	<b>38 293,485</b>	<b>35 204,091</b>
05 03 01 01	SPS (single payment scheme)	29 070,902	31 081,826	31 080,529	31 393,933	30 834,240	29 281,972	43,416
05 03 01 02	SAPS (single area payment scheme)	4 460,928	5 064,280	5 915,682	6 681,197	7 366,437	7 770,300	4 032,384
05 03 01 03	Separate sugar payment	281,033	270,215	281,153	280,142	274,493	277,543	0,165
05 03 01 04	Separate fruit and vegetables payment	12,176	12,177	12,332	12,290	11,942	12,150	0,095
05 03 01 05	Specific support (article 68) — Decoupled direct payments	-	381,891	376,755	463,237	457,416	500,566	-2,271
05 03 01 06	Separate soft fruit payment	-	-	-	11,480	11,371	11,424	0,000
05 03 01 07	Redistributive payment	-	-	-	-	-	440,052	1 237,073
05 03 01 10	Basic payment scheme (BPS)	-	-	-	-	-	-	17 857,575
05 03 01 11	Payment for agricultural practices beneficial for the climate and the environment	-	-	-	-	-	-	11 716,399
05 03 01 12	Payment for farmers in areas with natural constraints	-	-	-	-	-	-	2,794
05 03 01 13	Payment for young farmers	-	-	-	-	-	-	317,041
05 03 01 99	Other (decoupled direct payments)	0,000	0,000	-0,985	-0,169	-3,843	-0,523	-0,579
05 03 02	<b>Other direct payments</b>	<b>1 434,867</b>	<b>3,754</b>	<b>3,414</b>	<b>3,618</b>	<b>-</b>	<b>-</b>	<b>-</b>
05 03 02 01	Crop area payments	47,455	-0,634	-0,838	0,191	-	-	-
05 03 02 04	Supplementary aid for durum wheat: traditional production zones	25,127	23,216	22,416	0,189	-	-	-
05 03 02 05	Production aid for seeds	1 139,054	931,759	933,971	921,054	899,017	880,816	0,605
05 03 02 06	Sucker-cow premium	51,566	50,119	49,788	48,978	47,369	48,277	0,016
05 03 02 07	Additional suckler-cow premium	92,119	71,615	72,726	0,149	-	-	-
05 03 02 08	Beef special premium	114,699	7,865	7,343	0,004	-	-	-
05 03 02 09	Beef slaughter premium — Calves	218,049	51,636	50,473	0,410	-	-	-
05 03 02 10	Beef slaughter premium — Adults	246,946	23,053	22,340	21,139	21,867	21,559	0,326
05 03 02 13	Sheep and goat premium	74,767	7,020	6,824	6,824	6,784	6,840	0,052
05 03 02 14	Sheep and goat supplementary premium	103,818	81,221	100,487	0,135	-	-	-
05 03 02 18	Payments to starch potato producers	168,912	154,271	152,840	0,265	-	-	-
05 03 02 19	Area aid for rice	97,345	2,442	1,260	0,284	-	-	-
05 03 02 21	Aid for olive groves	295,845	0,257	0,098	0,038	-	-	-
05 03 02 22	Tobacco premium	2,516	0,000	0,000	0,000	-	-	-
05 03 02 23	Hops area aid	80,676	0,246	0,347	0,347	-	-	-
05 03 02 24	Specific quality premium for durum wheat	42,671	49,640	43,564	0,719	-	-	-
05 03 02 25	Protein crop premium	94,026	87,644	87,714	0,786	-	-	-
05 03 02 26	Area payments for nuts	73,696	1,189	0,201	-	-	-	-
05 03 02 27	Aid for energy crops	0,436	0,403	0,356	0,415	0,398	0,440	-
05 03 02 28	Aid for silkworms	434,091	123,321	113,883	1,307	0,081	0,088	-
05 03 02 36	Payments for specific types of farming and quality production	51,614	45,225	23,007	20,940	18,513	0,174	-
05 03 02 39	Additional amount for sugar beet and cane producers	221,737	247,266	245,812	242,262	231,805	244,017	243,861
05 03 02 40	Area aid for cotton	141,448	139,349	20,434	0,740	-	-	-
05 03 02 41	Transitional fruit and vegetables payment — Tomatoes	157,733	55,666	34,728	34,293	0,018	0,174	-
05 03 02 42	Transitional fruit and vegetables payment — Other products than tomatoes	9,096	10,728	10,957	0,007	-	-	-
05 03 02 43	Transitional soft fruit payment	-	747,991	785,514	1 046,506	1 062,363	1 397,952	5,440
05 03 02 44	Specific support (article 68) — Coupled direct payments	386,198	415,970	411,085	457,955	409,732	410,893	410,729
05 03 02 50	POSEI — Community support programmes	21,025	0,138	0,010	0,000	-	-	-
05 03 02 51	POSEI — Other direct payments and earlier regimes	18,487	17,274	17,898	16,156	16,316	15,729	16,059
05 03 02 52	POSEI — Aegean Islands	-	-	-	-	-	-	3 800,557
05 03 02 60	Voluntary coupled support scheme	-	-	-	-	-	-	907,708
05 03 02 61	Small farmers scheme	-	-	-	-	-	-	-0,674
05 03 02 99	Other (direct payments)	1,002	-2,402	-4,216	-9,714	-6,672	-6,416	-
05 03 02	<b>Other direct payments</b>	<b>5 847,022</b>	<b>3 347,044</b>	<b>3 213,927</b>	<b>2 815,995</b>	<b>2 707,591</b>	<b>3 020,544</b>	<b>5 384,678</b>
05 03 03	<b>Additional amounts of aid</b>	<b>3,670</b>	<b>0,597</b>	<b>0,638</b>	<b>0,173</b>	<b>0,033</b>	<b>0,043</b>	<b>0,006</b>
05 03 09	<b>Reimbursement of direct payments in relation to financial discipline</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>853,965</b>	<b>395,357</b>
<b>TOTAL EAGF DIRECT PAYMENTS EXPENDITURE</b>		<b>39 675,731</b>	<b>40 178,030</b>	<b>40 880,030</b>	<b>41 658,277</b>	<b>41 659,679</b>	<b>42 168,038</b>	<b>40 984,131</b>

ANNEX 13

Evolution of EAGF storage expenditure 2009 - 2016

HEADING	2009			2010			2011			2012		
	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	-	24.08	13.88%	-	95.72	102.27%	-	-189.47	-189.47	-	1.57	1.57
RICE	-	-	-	-	0.43	0.46%	-	-	0.00	-	-	-
SUGAR	-	-32.37	-18.66%	-	7.93	8.47%	-	-	0.00	-	-	-
OLIVE OIL	-	-	-	7.93	-	0.05%	-	1.25	1.25	-	0.05	0.05
FIBRE FLAX AND HEMP	0.41	-	0.23%	0.05	-	0.05%	-	-	-	12.19	-	12.19
FRUIT AND VEGETABLES	0.03	-	0.02%	0.05	-	0.05%	-	-	-	-	-	-
WINE-GROWING SECTOR / ALCOHOL	41.29	29.55	40.85%	1.20	11.06	13.10%	-	0.31	1.62	0.04	0.11	0.15
MILK PRODUCTS	37.67	69.17	61.60%	13.23	-36.52	-23.29	-24.88%	8.25	-72.91	7.82	-10.21	-2.39
BEEF MEAT	-	0.00	0.00%	-	-	-	-	0.01	-	-	-	-
SHEEP AND GOAT MEAT	-	-	-	-	-	-	-	-	-	-	-	-
PIG MEAT	3.62	-	2.08%	0.49	-	0.49	0.52%	56.32	56.32	5.82	-	5.82
	83.01	90.43		22.89	70.69			66.13	-260.77	25.91	-8.52	
<b>TOTAL</b>	<b>173.44</b>			<b>93.59</b>				<b>-194.63</b>		<b>17.38</b>		

  

HEADING	2013			2014			2015			2016		
	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	-	0.09	0.35%	-	-	-	-	-	-	-	-	-
RICE	-	-	-	-	-	-	-	-	-	-	-	-
SUGAR	-	-	-	-	-	-	-	-	-	-	-	-
OLIVE OIL	17.20	-	68.54%	-0.05	-	-0.05%	-	-	-	-0.10	-	-0.10%
FIBRE FLAX AND HEMP	-	-	-	-	-	-	-	-	-	-	-	-
FRUIT AND VEGETABLES	-	-	-	-	-	-	-	-	-	-	-	-
WINE-GROWING SECTOR / ALCOHOL	0.70	-	2.81%	1.01	-	19.81%	-	-	-	-	-	-
MILK PRODUCTS	7.10	-	28.30%	4.14	-	81.17%	6.80	0.13	6.92	14.57	7.08	21.65
BEEF MEAT	-	-	-	-	-	-	-	-	-	-	-	-
SHEEP AND GOAT MEAT	-	-	-	-	-	-	-	-	-	-	-	-
PIG MEAT	-	-	-	-	-	-	11.49	-	11.49	30.82	-	30.82
	25.01	0.09		5.10	0.00		18.28	0.13	18.41	45.28	7.08	52.36
<b>TOTAL</b>	<b>25.10</b>			<b>5.10</b>			<b>18.41</b>		<b>18.41</b>	<b>52.36</b>		

ANNEX 14

EVOLUTION of THE BREAKDOWN of EAGF EXPENDITURE - 2010 to 2016 Financial years

FINANCIAL YEAR	Commitment Appropriations						in EUR Million		
	BUDGET EXECUTION	STORAGE	EXPORT REFUNDS	DIRECT PAYMENTS	OTHER MARKET MEASURES	DIRECT MANAGEMENT PAYMENTS	RURAL DEVELOPMENT		
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		
2016	44 285.1	52.4	0.6	40 984.1 *	3 185.2	63.9	-1.0		

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

**DIRECTORATE-GENERAL FOR AGRICULTURE AND RURAL DEVELOPMENT**  
**Directorate R. Resources**  
**R.1. Budget management; BFOR**  
**EAGF - 2016 FINANCIAL REPORT**

*EAGF- EUROPEAN AGRICULTURAL GUARANTEE  
 FUND*

**ANNEX 15**

**APPEALS AGAINST CLEARANCE OF ACCOUNTS DECISIONS  
 PENDING ON 15 October 2016**

<b>Case Number</b>	<b>Member State</b>	<b>Challenged amount EUR</b>
T-112/15	EL	-43 753 608.97
T-135/15	IT	-93 304 842.09
T-139/15	HU	-11 709 400.00
T-141/15	CZ	-2 123 199.04
T-143/15	ES	-5 453 227.79
T-145/15	RO	-95 444 608.79
T-156/15*	FR	-309 657 057.42
T-157/15	EE	-429 954.10
T-501/15	NL	-5 836 658.14
T-502/15	ES	-1 854 955.54
T-505/15	HU	-5 394 232.02
T-506/15	EL	-316 933 048.40
T-507/15	PL	-55 517 499.79
<b>Total</b>		<b>-947 412 292.09</b>

\* case T-156/15: provisional information

ANNEX 16  
 Financial corrections (net) in decisions 1-51 from financial year 1996 - 2015

Net Amount Decision	Financial Year																TOTAL							
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011		2012	2013	2014	2015	none		
01	-83 054 435	-7 131 298																					-90 185 732	
02	-13 311 662	-18 226 098	-2 733 351																				-34 271 110	
03	-55 097 691	-28 459 533	-11 069																				-83 566 294	
04	-98 880 868	-87 923 404	-21 306 173	-1 538 993																			-209 649 438	
05	-145 223 126	-102 544 051	-80 174 326	-755 888																			-328 697 391	
06	-255 972 690	-41 361 007	-76 343 689	-26 048 957	-131 974																		-399 858 316	
07	-23 100 687	-49 040 621	-52 434 545	-19 157 670	-1 011 363																		-144 744 885	
08	-153 961 040	-110 202 433																					-264 163 474	
09		-1 071 347	-14 337 178	-28 194 372	-23 282 074																		-66 884 972	
10	-13 904 255	-35 975 338	-57 851 221	-30 670 883	-17 947 485	-3 349 029																	-94 377 518	
11	29 795 787	-1 070 339	-3 252 135	-77 957 189	-40 934 178	-959 464																	-104 195 095	
12	1 292 520	-1 215 710	-5 544 280	-28 501 527	-48 607 296	-21 618 803																	-169 005 512	
13			-1 037	-10 147 020	-83 019 554	-75 788 874	-49 025																-115 253 606	
14	142 100		-1 048 738	-5 901 676	-20 482 880	-57 438 772	-58 960 777																-143 690 744	
15			-2 292	-20 430 653	-45 495 164	-27 972 631	-26 036 155																-119 936 894	
16																								-143 679 621
17																								-277 712 657
18	-67 027	-8 003 122	-9 374 864	-44 344 419	-109 777 413	-62 386 119	-44 608 619	-954 011	1 803 537														-245 026 034	
19	14 582 116			-4 636 597	-30 372 982	-55 144 896	-80 918 454	-87 967 533	-567 688														-113 703 081	
20	13 904 253	18 093 545		8 724 133	-6 143 521	-65 105 395	-38 988 672	-44 187 425															-128 235 479	
21			213 766	134 056	-21 538 375	-14 124 489	-28 666 764	-49 931 454	-25 836 536	-13 307 666													-161 932 128	
22				-21 048	-703 696	-36 788 788	-69 297 860	-29 976 533	-28 931 454	-14 322 219													-82 990 552	
23				-13 809 328	-23 236 251	-78 824 594	-79 426 016	-73 368 966	-16 647 398	-131 999													-285 444 553	
24				-1 337 421	-16 231 749	-14 482 755	-8 303 879	-43 944 284	-190 950 607	-10 068 665	-32 894												-285 352 253	
25				435 838	11 032	-41 543 650	-37 678 743	-28 561 232	-30 487 525	-6 896 021													-145 137 658	
26				-131 494	-47 404 942	-84 660 007	-49 122 288	-9 692 978	-23 210 527	-25 181 404	-16 888 269	-59 138											-256 264 812	
27																								-82 990 552
28				586 211	237 623	-67 271	-361 363	-22 900 098	-127 363 179	-158 923 155	-100 469 222	-3 775 871											-409 260 454	
29						1 865 093	-20 701 517	124 200 751	-147 321 214	-64 690 721	-86 403 355	-81 408 293											-52 860 757	
30																								-127 554 200
31																								-205 375 123
32	67 027	228 769	306 560	3 135 892	1 321 115	3 352 214	9 792 414	-37 424 463	-6 586 943	-69 371 547	-55 784 483	-5 182 178										-302 666 082		
33																								-263 370 246
34				-1 263 139	-1 351 454	-1 355 809	-14 257 072	-15 644 126	-40 527 669	-58 068 686	-91 234 974	-239 819 370	-67 800 815	-11 394 854								-542 717 968		
35																								-477 924 521
36																								-203 830 981
37																								-103 206 837
38																								-431 499 352
39																								-45 544 900
40																								-285 582 274
41																								-130 199 337
42																								-142 637 499
43																								-303 566 913
44																								-293 241 221
45																								-41 348 637
46																								-70 406 875
47																								-1 254 004 450
48																								-718 436 388
49																								-239 865 989
50																								-512 280 488
51																								-553 547 272
Grand Total	-782 789 678	-475 262 513	-324 243 116	-325 030 724	-554 908 941	-675 600 613	-566 658 255	-690 210 778	-761 081 896	-653 004 433	-963 629 649	-965 214 415	-808 129 088	-947 307 622	-753 865 750	-699 053 948	-683 934 951	-630 498 501	-303 438 137	-40 879 537	-229 561 218	-12 835 186 763		

The amounts are excluding the overlapping financial corrections. For the corrections prior to 1996, please see annex 35 of the EAGF - 2010 Financial Report.