



Council of the  
European Union

Brussels, 15 September 2015  
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From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	14 September 2015
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union

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No. Cion doc.:	COM(2015) 444 final - ANNEXES 1 to 6
Subject:	ANNEXES to the REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL - 8th FINANCIAL REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL on the EUROPEAN AGRICULTURAL GUARANTEE FUND 2014 FINANCIAL YEAR

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Delegations will find attached document COM(2015) 444 final - ANNEXES 1 to 6.

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Encl.: COM(2015) 444 final - ANNEXES 1 to 6



Brussels, 14.9.2015  
COM(2015) 444 final

ANNEXES 1 to 6

**ANNEXES**

*to the*

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

**8th FINANCIAL REPORT FROM THE COMMISSION TO THE EUROPEAN  
PARLIAMENT AND THE COUNCIL on the EUROPEAN AGRICULTURAL  
GUARANTEE FUND**

**2014 FINANCIAL YEAR**

{SWD(2015) 172 final}

**ANNEX 1  
EAGF Budgetary procedure for 2014**

Article Chapter Title	Heading	In EUR Million											
		DB ...		Council position		Amending Letter 2		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>7.93</b>	<b>7.93</b>	<b>7.93</b>	<b>7.93</b>	<b>7.93</b>	<b>7.93</b>	<b>7.93</b>	<b>7.93</b>	<b>7.93</b>	<b>7.93</b>	<b>7.93</b>	<b>7.93</b>
05 01 04	Support expenditure for operations of Policy Area Agriculture (1)	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93
<b>05 02</b>	<b>IMPROVING THE COMPETITIVENESS OF THE AGRICULTURAL SECTOR THROUGH INTERVENTIONS IN AGRICULTURAL MARKETS</b>	<b>2 496.30</b>	<b>2 496.15</b>	<b>2 496.30</b>	<b>2 496.15</b>	<b>2 233.40</b>	<b>2 233.25</b>	<b>2 524.30</b>	<b>2 524.15</b>	<b>2 233.40</b>	<b>2 233.25</b>	<b>2 233.40</b>	<b>2 233.25</b>
05 02 01	Cereals	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 02	Rice	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 03	Refunds on non-Annex 1 products	5.00	5.00	5.00	5.00	4.00	4.00	5.00	5.00	4.00	4.00	5.00	4.00
05 02 04	Food programmes	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 05	Sugar	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 06	Olive oil	45.30	45.30	45.30	45.30	45.30	45.30	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	6.20	6.20
05 02 08	Fruit and vegetables (2)	917.70	917.70	917.70	917.70	676.70	676.70	945.70	945.70	676.70	676.70	945.70	676.70
05 02 09	Products of wine-growing sector	1 077.00	1 077.00	1 077.00	1 077.00	1 085.00	1 085.00	1 077.00	1 077.00	1 085.00	1 085.00	1 077.00	1 085.00
05 02 10	Promotion	61.50	61.50	61.50	61.50	61.50	61.50	61.50	61.50	61.50	61.50	61.50	61.50
05 02 11	Other plant products/measures	236.10	236.10	236.10	236.10	240.40	240.40	236.10	236.10	240.40	240.40	236.10	240.40
05 02 12	Milk and milk products	87.10	87.10	87.10	87.10	81.10	81.10	87.10	87.10	81.10	81.10	87.10	81.10
05 02 13	Beef and veal	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
05 02 14	Sheepmeat and goatmeat	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	59.30	59.30	59.30	59.30	32.10	32.10	59.30	59.30	32.10	32.10	59.30	32.10
<b>05 03</b>	<b>DIRECT AIDS AIMED AT CONTRIBUTING TO FARM INCOMES, LIMITING FARM INCOME VARIABILITY AND MEETING ENVIRONMENT AND CLIMATE OBJECTIVES</b>	<b>41 240.78</b>	<b>41 240.78</b>	<b>41 240.78</b>	<b>41 240.78</b>	<b>41 447.28</b>	<b>41 447.28</b>	<b>41 240.78</b>	<b>41 240.78</b>	<b>41 447.28</b>	<b>41 447.28</b>	<b>41 240.78</b>	<b>41 447.28</b>
05 03 01	Decoupled direct aids (3)	38 179.00	38 179.00	38 179.00	38 179.00	38 252.00	38 252.00	38 179.00	38 179.00	38 252.00	38 252.00	38 179.00	38 252.00
05 03 02	Other direct aids	2 636.68	2 636.68	2 636.68	2 636.68	2 770.18	2 770.18	2 636.68	2 636.68	2 770.18	2 770.18	2 636.68	2 770.18
05 03 03	Additional amounts of aid	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
05 03 10	Reserve for crisis in the agricultural sector	424.50	424.50	424.50	424.50	424.50	424.50	424.50	424.50	424.50	424.50	424.50	424.50
<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>	<b>pm</b>	<b>pm</b>
05 04 01	Rural development financed by the EAGGF-Guarantee section - Programming period 2000-2006 (4)	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 04 03	Other measures: Plant and animal genetic resources	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
<b>05 07</b>	<b>AUDIT OF AGRICULTURAL EXPENDITURE FINANCED BY THE EAGF</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>	<b>6.80</b>
05 07 01	Control of agricultural expenditure	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
05 07 02	Settlement of disputes	pm	pm	pm	pm	53.40	53.40	pm	pm	53.40	53.40	pm	53.40
<b>05 08</b>	<b>POLICY STRATEGY AND COORDINATION OF POLICY AREA AGRICULTURE &amp; RURAL DEVELOPMENT</b>	<b>26.29</b>	<b>25.30</b>	<b>26.29</b>	<b>25.30</b>	<b>29.29</b>	<b>28.30</b>	<b>26.29</b>	<b>25.30</b>	<b>29.29</b>	<b>28.30</b>	<b>26.29</b>	<b>28.30</b>
05 08 01	Farm Accountancy Data Network (FADN)	14.62	13.73	14.62	13.73	14.62	13.73	14.62	13.73	14.62	13.73	14.62	13.73
05 08 02	Surveys on the structure of agricultural holdings	0.25	0.20	0.25	0.20	0.25	0.20	0.25	0.20	0.25	0.20	0.25	0.20
05 08 03	Restructuring of systems for agricultural surveys	1.75	1.70	1.75	1.70	1.75	1.70	1.75	1.70	1.75	1.70	1.75	1.70
05 08 06	Enhancing public awareness of the common agricultural policy	8.00	8.00	8.00	8.00	11.00	11.00	8.00	8.00	11.00	11.00	8.00	11.00
05 08 09	EAGF - Operational technical assistance	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67
<b>TOTAL 2014 EAGF APPROPRIATIONS</b>		<b>43 778.10</b>	<b>43 776.96</b>	<b>43 778.10</b>	<b>43 776.96</b>	<b>43 778.10</b>	<b>43 776.96</b>	<b>43 806.10</b>	<b>43 804.96</b>	<b>43 778.10</b>	<b>43 776.96</b>	<b>43 806.10</b>	<b>43 776.96</b>

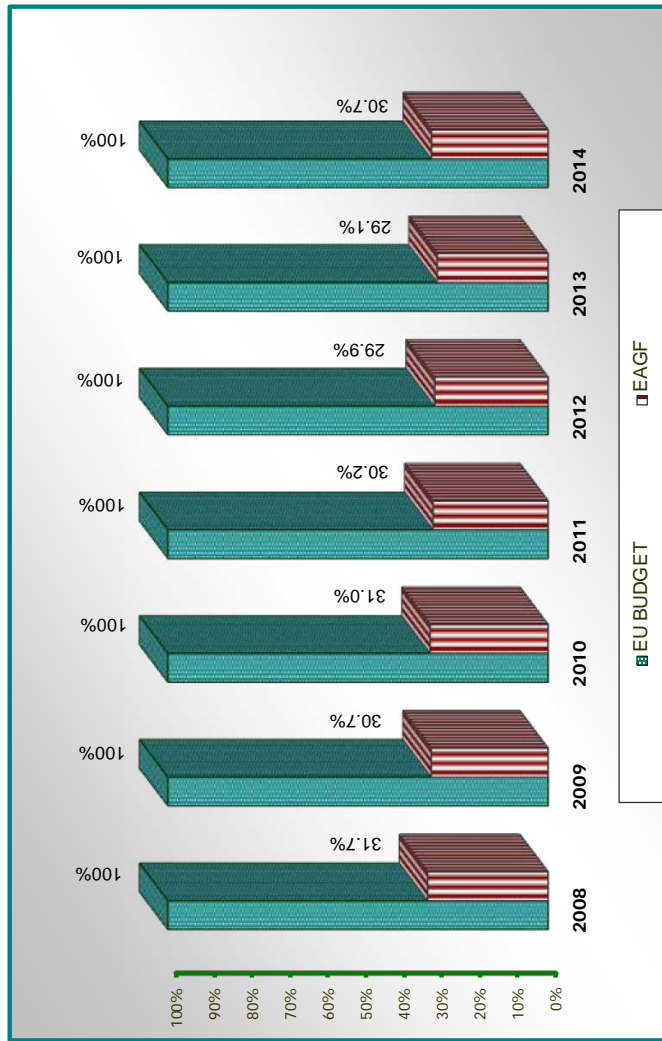
(1) The budget item concerning EAGF is 05 01 04 01.  
(2) Additional needs to be covered by assigned revenue: for the DB estimated at EUR 228 million, for the AL and the Budget estimated at EUR 464 million  
(3) Additional needs to be covered by assigned revenue: for the DB estimated at EUR 600 million, for the AL and the Budget estimated at EUR 1 000 million  
(4) Rural Development financed by the ex-Europe-an 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**

**PART OF THE EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF IN THE EU BUDGET  
2008 to 2014 FINANCIAL YEARS**

Commitment Appropriations		2008	2009	2010	2011	2012	2013	2014
European Union BUDGET		100%	100%	100%	100%	100%	100%	100%
European Agricultural Guarantee Fund		31.7%	30.7%	31.0%	30.2%	29.9%	29.1%	30.7%



**ANNEX 3**  
**ANALYSIS OF BUDGETARY EXECUTION - 2014 FINANCIAL YEAR**

Commitment Appropriations		In EUROS									
T	C	ADOPTED BUDGET 2014	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2014	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2015	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2015	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2015	
*	*	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (4) - (5)	(7)	(8) = (6) - (7)	(9) = (5) + (7) / (4)	
HEADING											
<b>05 01</b>	<b>ADMINISTRATIVE EXPENDITURE OF 'AGRICULTURE AND RURAL DEVELOPMENT'- POLICY AREA</b>	<b>7 931 000</b>	<b>0</b>	<b>0</b>	<b>7 931 000</b>	<b>7 899 090</b>	<b>31 910</b>	<b>0</b>	<b>31 910</b>	<b>100%</b>	
05 01 04	Support expenditure **	7 931 000	0	0	7 931 000	7 899 090	31 910	0	31 910	100%	
<b>05 02</b>	<b>IMPROVING THE COMPETITIVENESS OF THE AGRICULTURAL SECTOR THROUGH INTERVENTIONS IN AGRICULTURAL MARKETS</b>	<b>2 233 400 000</b>	<b>594 258 867</b>	<b>-57 391 000</b>	<b>2 770 267 867</b>	<b>2 478 674 849</b>	<b>291 593 018</b>	<b>291 587 200</b>	<b>5 818</b>	<b>100%</b>	
05 02 01	Cereals	p.m.	0	2 458 400	2 458 400	2 458 300	100	0	100	100%	
05 02 02	Rice	p.m.	0	6 500	6 500	6 484	16	0	16	100%	
05 02 03	Refunds on non-Annex I products	4 000 000	0	-3 871 000	129 000	128 875	125	0	125	100%	
05 02 04	Food programmes	p.m.	0	-7 238 700	-7 238 700	-7 238 760	60	0	60	100%	
05 02 05	Sugar	p.m.	0	457 340	457 340	457 334	6	0	6	100%	
05 02 06	Olive oil	45 300 000	0	-2 269 200	43 030 800	43 030 679	121	0	121	100%	
05 02 07	Textile plants	6 200 000	0	74 000	6 274 000	6 273 976	24	0	24	100%	
05 02 08	Fruits and vegetables	676 700 000	594 258 867	31 156 260	1 302 115 127	1 010 527 746	291 587 381	291 587 200	181	100%	
05 02 09	Products of the wine-growing sector	1 085 000 000	0	-62 609 500	1 022 390 500	1 022 390 321	179	0	179	100%	
05 02 10	Promotion	61 500 000	0	-6 766 000	54 734 000	54 729 751	4 249	0	4 249	100%	
05 02 11	Other plant products/measures	240 400 000	0	355 000	240 755 000	240 754 941	59	0	59	100%	
05 02 12	Milk and Milk products	81 100 000	0	-9 310 400	71 789 600	71 789 375	225	0	225	100%	
05 02 13	Beef and Veal	p.m.	0	-655 700	444 300	444 143	157	0	157	100%	
05 02 14	Sheepmeat and goatmeat	p.m.	0	0	0	0	0	0	0	0%	
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	32 100 000	0	822 000	32 922 000	32 921 882	318	0	318	100%	
<b>05 03</b>	<b>DIRECT AIDS AIMED AT CONTRIBUTING TO FARM INCOMES, LIMITING FARM INCOME VARIABILITY AND MEETING ENVIRONMENT AND CLIMATE OBJECTIVES</b>	<b>41 447 275 640</b>	<b>1 130 132 567</b>	<b>150 000</b>	<b>42 577 558 207</b>	<b>41 659 679 434</b>	<b>917 878 773</b>	<b>917 877 877</b>	<b>896</b>	<b>100%</b>	
05 03 01	Decoupled direct aids	38 252 000 000	1 130 132 567	-380 394 629	39 001 737 938	38 952 055 416	49 682 528	49 682 248	280	100%	
05 03 02	Other direct aids	2 770 175 640	0	-62 584 000	2 707 591 640	2 707 591 081	559	0	559	100%	
05 03 03	Additional amounts of aid	600 000	0	-567 000	33 000	32 943	57	0	57	100%	
05 03 09	Reimbursement of direct aids in relation to financial discipline	p.m.	0	868 195 629	868 195 629	868 195 629	0	0	0	100%	
05 03 10	Reserve for risks in the agricultural sector	424 500 000	0	-424 500 000	0	0	0	0	0	0%	
<b>05 04</b>	<b>RURAL DEVELOPMENT</b>	<b>0</b>	<b>0</b>	<b>-1 254 728</b>	<b>-1 254 728</b>	<b>-1 397 377</b>	<b>142 649</b>	<b>0</b>	<b>142 649</b>	<b>-</b>	
05 04 01	Completion of rural development financed by the EAGGF-Guarantee Section — Programming period 2000 - 2006	p.m.	0	-1 254 728	-1 254 728	-1 397 377	142 649	0	142 649	-	
05 04 03	Completion of other measures	p.m.	0	0	0	0	0	0	0	-	
<b>05 07</b>	<b>AUDIT OF AGRICULTURAL EXPENDITURE FINANCED BY THE EAGF</b>	<b>60 200 000</b>	<b>0</b>	<b>58 645 728</b>	<b>118 845 728</b>	<b>118 837 246</b>	<b>8 481</b>	<b>0</b>	<b>8 481</b>	<b>100%</b>	
05 07 01	Control of agricultural expenditure	6 800 000	0	19 716 728	26 516 728	26 509 597	7 131	0	7 131	100%	
05 07 02	Settlement of disputes	53 400 000	0	38 929 000	92 329 000	92 327 650	1 351	0	1 351	100%	
<b>05 08</b>	<b>POLICY STRATEGY AND COORDINATION OF 'AGRICULTURE AND RURAL DEVELOPMENT'- POLICY AREA</b>	<b>29 293 360</b>	<b>0</b>	<b>-150 000</b>	<b>29 143 360</b>	<b>28 959 773</b>	<b>183 587</b>	<b>0</b>	<b>183 587</b>	<b>99%</b>	
05 08 01	Farm Accountancy Data Network (FADN)	14 619 600	0	0	14 619 600	14 516 206	103 394	0	103 394	99%	
05 08 02	Surveys on the structure of agricultural holdings	250 000	0	0	250 000	249 074	926	0	926	100%	
05 08 03	Restructuring of systems for agricultural surveys	1 753 760	0	0	1 753 760	1 751 498	2 262	0	2 262	100%	
05 08 06	Enhancing public awareness of the common agricultural policy	11 000 000	0	-150 000	10 850 000	10 773 023	76 977	0	76 977	99%	
05 08 09	EAGF - Operational technical assistance	1 670 000	0	0	1 670 000	1 669 972	28	0	28	100%	
<b>TOTAL 2014 EAGF - European Agricultural Guarantee Fund</b>		<b>43 778 100 000</b>	<b>1 724 391 434</b>	<b>0</b>	<b>45 502 491 434</b>	<b>44 292 653 015</b>	<b>1 209 838 419</b>	<b>1 209 465 077</b>	<b>373 342</b>	<b>100%</b>	

(\*\*) The budget item concerning EAGF is 05.01.04.01.

(\*) T = Title / C = Chapter / A = Article.

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

Commitment Appropriations		Assigned Revenue 2014				Use of Assigned Revenue				in EUROS	
ITEM	Funds	Description	Amount	Link - Budgetary Attribution		Budgetary Expenditure Item	Description	Funds	Amount		Carried forward to 2015
				Budgetary Item	Amount				Detail	Total	
<b>CHAPTER 67 : REVENUE CONCERNING EAGF</b>											
6 7 0 1	IC4	Clearance of EAGF accounts – Assigned revenue	815 588 600.63	05 02 08 03	32 412 800.00	05 02 08 03	Operational funds for producers organisations	C4	32 412 800.00		
				05 02 08 99	291 587 200.00						
				05 03 01 01	441 906 352.73	05 03 01 01	SPS (single payment scheme)	C4	441 906 352.73		
				05 03 01 99	49 682 247.90						
					815 588 600.63				474 319 152.73		341 269 447.90
6 7 0 2	IC4	EAGF Irregularities – Assigned revenue	150 305 663.70	05 03 01 01	150 305 663.70	05 03 01 01	SPS (single payment scheme)	C4	150 305 663.70		
6 7 0 3	IC4	Superlevy from milk producers – Assigned revenue	48 284 110.03	05 03 01 01	48 284 110.03	05 03 01 01	SPS (single payment scheme)	C4	48 284 110.03		
6 7 0	IC4	Revenue concerning EAGF	1 014 178 374.36						198 589 773.73		0.00
6 7	IC4	REVENUE CONCERNING EAGF TOTAL Chapter 67	1 014 178 374.36		1 014 178 374.36						341 269 447.90
<b>TOTAL</b>			<b>1 014 178 374.36</b>						<b>672 908 926.46</b>		<b>341 269 447.90</b>

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

in EUROS

Commitment Appropriations		Assigned Revenue 2014				Use of Assigned Revenue				
ITEM	Funds	Description	Amount	Link - Budgetary Attribution		Budgetary Expenditure Item	Funds	Description	Amount	
				Budgetary Item	Detail				Detail	Total
<b>CHAPTER 67 : REVENUE CONCERNING EAGF</b>										
6 7 0 1	IC5	Clearance of EAGF accounts – Assigned revenue	474 822 873.63	05 02 08 03	270 258 867.09	05 02 08 03	C5	Operational funds for producers organisations	270 258 867.09	
				05 03 01 01	204 564 006.54	05 03 01 01	C5	SPS (single payment scheme)	204 564 006.54	
										474 822 873.63
6 7 0 2	IC5	EAGF Irregularities – Assigned revenue	155 144 099.11	05 03 01 01	155 144 099.11	05 03 01 01	C5	SPS (single payment scheme)	155 144 099.11	
6 7 0 3	IC5	Superlevy from milk producers – Assigned revenue	80 246 086.87	05 03 01 01	80 246 086.87	05 03 01 01	C5	SPS (single payment scheme)	80 246 086.87	
										235 390 185.98
6 7 0	IC5	Revenue concerning EAGF	710 213 059.61							
6 7	IC5	REVENUE CONCERNING EAGF TOTAL Chapter 67	710 213 059.61							710 213 059.61
<b>TOTAL</b>			<b>710 213 059.61</b>							<b>710 213 059.61</b>





ANNEX 6  
EVOLUTION of THE BREAKDOWN of EAG EXPENDITURE - 2008 to 2014 Financial years

Commitment Appropriations		in EUR Million						
FINANCIAL YEAR	BUDGET EXECUTION	STORAGE	EXPORT REFUNDS	DIRECT AIDS	OTHER MARKET MEASURES	DIRECT MANAGEMENT PAYMENTS	RURAL DEVELOPMENT	
2008	42 181.2	147.9	925.4	37 568.6	3 046.4	506.9	-14.1	
2009	43 454.1	173.4	649.5	39 113.9	3 083.5	447.0	-13.3	
2010	44 046.0	93.6	385.1	39 675.7	3 454.8	443.9	-7.1	
2011	43 970.1	-194.6	179.4	40 178.0	3 428.3	385.6	-6.6	
2012	44 745.6	17.4	146.7	40 880.0	3 344.5	359.8	-2.8	
2013	45 302.1	25.1	62.4	41 658.3	3 217.2	340.2	-1.0	
2014	44 292.7	5.1	4.5	41 659.7	2 579.6	45.2	-1.4	

