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

**13th FINANCIAL REPORT FROM THE COMMISSION TO THE EUROPEAN
PARLIAMENT AND THE COUNCIL on the EUROPEAN AGRICULTURAL
GUARANTEE FUND
2019 FINANCIAL YEAR**

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1. BUDGET PROCEDURE¹

1.1. Financial Framework 2014-2020

Expenditure of the Common Agricultural Policy (CAP) is funded within the financial framework for 2014-2020 as provided for in Council Regulation (EU) No 1311/2013². 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 ceiling for market related expenditure 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 367/2014³ 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 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Total | 49 857 | 64 692 | 64 262 | 60 191 | 60 267 | 60 344 | 60 421 |
| of which: | | | | | | | |
| - Market related expenditure and direct payments, a), b), c), d), f), g) | 43 778.1 | 44 189.8 | 43 950.2 | 44 145.7 | 44 162.4 | 43 880.3 | 43 887.1 |
| - Rural development a), b), c), d), e), f), g) | 5 298.9 | 18 183.7 | 18 683.7 | 14 371.2 | 14 381.0 | 14 690.6 | 14 709.4 |

*) 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;

f) After transfer of additional EUR 735.9 million from EAGF to EAFRD for the financial years 2019 and 2020 on

¹ This procedure is presented in annex 1.

² OJ L 347 of 20.12.2013, p. 884.

³ OJ L 108 of 11.4.2014, p. 13.

the basis of Article 14(2) of Regulation (EU) No 1307/2013.

g) After transfer of additional EUR 0.4 million from EAGF to EAFRD for the financial year 2020 on the basis of Article 14(2) of Regulation (EU) No 1307/2013.

1.2. Draft Budget 2019 and Amending Letter 1/2019

The Draft Budget 2019 was published by the Commission and proposed to the Budgetary Authority on 21 June 2018. The commitment appropriations proposed for the EAGF totalled EUR 43 613.5 million. The Council published its position on the Draft Budget 2019 on 7 September 2018, reducing the commitment appropriations for the EAGF by EUR 340.4 million. The European Parliament adopted its position on 24 October 2018, increasing the commitment appropriations for the EAGF by EUR 78.5 million compared to the Draft Budget.

On 16 October 2018 the Commission published Amending Letter (AL) No 1 to the Draft Budget 2019 increasing the needs in commitments by EUR 91.9 million compared to the Draft Budget. However, these additional needs were more than compensated by the EUR 275.9 million increase in the assigned revenue expected to be available in 2019. As a result, the requested commitment appropriations for the EAGF in the AL decreased by EUR 184 million compared to the Draft Budget.

The Conciliation Committee, composed of members of the European Parliament and of the Council, could not agree on a joint text. Therefore the Commission proposed a new Draft Budget on 30 November 2018.

1.3. Adoption of the 2019 budget

The 2019 budget was declared as adopted by the European Parliament and by the Council on 12 December 2018. The budget's total commitment appropriations for the EAGF amounted to EUR 43 191.9 million and its payment appropriations amounted to EUR 43 116.4 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 (Agriculture and Rural Development) amounting to EUR 43 191.9 million: EUR 2 498.7 million were foreseen for interventions in agricultural markets under chapter 05 02; EUR 40 544.7 million were foreseen for direct payments under chapter 05 03; EUR 61.4 million were foreseen for audit of agricultural expenditure under chapter 05 07; and EUR 75.6 million for policy strategy and coordination under chapter 05 08.

Further details are provided in annex 1.

1.4. Revenue assigned to the EAGF⁴

In accordance with Article 43 of Regulation (EU) No 1306/2013 on the financing of the Common Agricultural Policy⁵, 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

⁴ 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.

⁵ OJ L 347 of 20.12.2013, p. 549.

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 2019 budget, an estimate of the revenue was made both for the amount expected to be collected in the course of the 2019 budget year as well as of the amount which was expected to be carried over from the budget year 2018 into 2019. This estimate amounted to EUR 1 078 million and it was taken into consideration when the Budgetary Authority adopted the 2019 budget. In particular:

- Revenue from clearance corrections and from irregularities was estimated at EUR 499 million and EUR 135 million respectively while no revenue from the milk levy was anticipated. Thus, the total amount of assigned revenue expected to be collected in the course of the 2019 budget year was estimated at EUR 634 million;
- The amount of assigned revenue expected to be carried over from the budget year 2018 into 2019 was estimated at EUR 444 million.

In the 2019 budget, this initially estimated revenue of EUR 1 078 million was assigned to two schemes, i.e.:

- EUR 140 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 938 million for the basic payment scheme (direct payments).

For these 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 849 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 17 149 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 2019 financial year

In EUR

| Expenditure section of budget (1) | Commitment appropriations | Payment appropriations | Revenue section of budget (AR) (2) | Forecasts |
|---|---------------------------|--------------------------|------------------------------------|-----------------------|
| 1. Initial appropriations for EAGF of which | 43 191 947 000.00 | 43 116 399 417.00 | 1. Clearance decisions | 499 000 000.00 |
| 1a. Appropriations under shared management | 42 994 600 000.00 | 42 994 600 000.00 | 2. Irregularities | 135 000 000.00 |
| 1b. Appropriations under direct management | 197 347 000.00 | 121 799 417.00 | 3. Super levy from milk producers | - |
| 2. Amending Budget | | | Total forecast of AR | 634 000 000.00 |
| 3. Transfer to / out of EAGF in the year | | -3 370 424.17 | | |
| 4. Final appropriations for EAGF of which | 43 191 947 000.00 | 43 113 028 992.83 | | |
| 4a. Appropriations under shared management | 42 994 750 000.00 | 42 994 750 000.00 | | |
| 4b. Appropriations under direct management | 197 197 000.00 | 118 278 992.83 | | |

(1) Appropriations entered in the 2019 budget after deducting the expected assigned revenue to be collected in 2019 and the one carried over from 2018 to 2019 in accordance with Article 12 of Regulation (EU, Euratom) 2018/1046.

(2) AR: Assigned revenue to be collected during the financial year. 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 2019 totalled EUR 43 191 947 000. This was a net amount after deducting the expected assigned revenue to be collected in 2019 and the one carried over from 2018 to 2019. The initial payment appropriations amounted to EUR 43 116 399 417.

In financial year 2019, there were transfers of payment appropriations out of EAGF. The commitment and payment appropriations finally available to the EAGF, after transfers, amounted to EUR 43 191 947 000 and EUR 43 113 028 993 respectively.

Part of the appropriations coming from assigned revenue received in 2018 was not used in that financial year and it was automatically carried over to 2019. The amount of these appropriations totalled EUR 448 831 525.9. Also appropriations for an amount of EUR 459 500 000 were made available for the reimbursement of direct payments in relation to financial discipline following Commission Decision

C(2019)1102 relating to the non-automatic carry-over of appropriations from the 2018 budget to the 2019 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 2019 financial year*

In EUR

| | Execution of commitment appropriations | Execution of payment appropriations |
|-------------------------------------|--|-------------------------------------|
| Shared management (1) | 43 767 098 030.56 | 43 767 098 030.56 |
| Expenditure under direct management | 195 313 085.43 | 101 916 458.15 |
| Total | 43 962 411 115.99 | 43 869 014 488.71 |

(1) Committed amounts. Commitments and payments less assigned revenue of EUR 706 071 911.53 (see point 4 and annex 6) received for shared management: EUR 43 061 026 119.03.

For the financial year 2019, the actual amount of commitment appropriations used amounted to EUR 43 962 411 116.0 while that for payment appropriations amounted to EUR 43 869 014 488.7. Further details on the execution of appropriations under shared management are given in section 3.2 below.

2.1.5. *Assigned revenue received under shared management*

In EUR

| Assigned revenue | |
|--------------------|----------------------|
| Forecasted revenue | 634 000 000.00 |
| Revenue received | 706 071 911.53 |
| Difference | 72 071 911.53 |

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 2018 C1 appropriations (C2) | Assigned revenue appropriations (C4) | Carry-over of assigned revenue appropriations (C5) from 2018 |
| Appropriations | 42 994 750 000.00 | 459 500 000.00 | 706 071 911.53 | 448 831 525.93 |
| Execution | 42 522 214 345.37 | 438 165 248.60 | 357 886 910.66 | 448 831 525.93 |
| Appropriations cancelled | 5 709 007.63 | 21 334 751.40 | - | 0.00 |
| Carry-over to 2020 | 466 826 647.00 | 0.00 | 348 185 000.87 | - |

(1) Commitment appropriations = Payment appropriations

Appropriations available for the financing of the measures under shared management with Member States (excluding expenditure under direct management by the Commission) amounted to EUR 42 995 million compared to actual expenditure of EUR 42 522 million. In order to make it available for the reimbursement of direct payments in relation with financial discipline, an amount of EUR 466.8 million was carried over to budget year 2020 with Commission Decision [C\(2020\)874](#) of 13 February 2020 on non-automatic carry-over of appropriations from the 2019 budget to the 2020 budget.

The 2019 appropriations coming from assigned revenue amounted to EUR 706.1 million of which an amount of EUR 357.9 million was used in chapter 05 03. The remaining amount of EUR 348.2 million was automatically carried over to budget year 2020.

Part of the appropriations coming from assigned revenue received in 2018 was not used in financial year 2018 and was automatically carried forward to 2019. These appropriations amounted to EUR 448.8 million and had to be used in accordance with Article 12 of Regulation (EU, Euratom) [2018/1046](#) within that year. All these appropriations carried over from the previous financial year were fully used in 2019 in accordance with the Financial Regulation.

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

In EUR

| Expenditure under direct management | Commitment appropriations | Payment appropriations | Carry-over to 2020 (2) |
|--|----------------------------------|-------------------------------|-------------------------------|
| Appropriations (C1) ⁽¹⁾ | 197 197 000.00 | 118 278 992.83 | - |
| Execution (C1) | 195 313 085.43 | 101 916 458.15 | 14 901 623.58 |
| Appropriations cancelled | 1 883 914.57 | 1 460 911.10 | - |

(1) C1 denotes the budget's voted appropriations. This amount includes transfers to "shared management" for an amount of EUR 150 000.00 for commitment and payment appropriations and transfers "out" of EAGF for a total amount of EUR -3 370 424.17 for payment appropriations.

(2) Carry-over to 2020 only for non-differentiated appropriations.

The available commitment appropriations for expenditure under direct management in the 2019 budget were EUR 197.2 million. An amount of EUR 195.3 million was committed in 2019. The balance of these appropriations, EUR 1.9 million, was cancelled.

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

The automatic carry-over to 2020, which relates only to non-differentiated appropriations, amounts to EUR 14.9 million.

For details, please see annexes 3 and 4.

2.1.8. *Budget execution - Expenditure under direct management made by the Commission - Automatic carry-over/carry-over from 2018*

In EUR

| Carry-over from 2018 to 2019 | Commitments | De-commitments | Payments | Cancelled appropriations |
|-------------------------------------|--------------------|-----------------------|-----------------|---------------------------------|
| Carried over appropriations | 17 517 431.10 | 1 166 192.33 | 16 336 804.81 | 14 433.96 |

The automatic carry-over from 2018 to 2019 only concerned expenditure under direct management for non-differentiated appropriations. As indicated in the table above, an amount of EUR 17.5 million was carried over from 2018 to 2019. In 2019 an amount of EUR 1.2 million from this carry-over was de-committed. The payments made amounted to EUR 16.3 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 States⁶. The monthly booking of expenditure and revenue is subject to checks and corrections on the basis of these declarations. Moreover, these payments will become final following the Commission's verifications under the accounting clearance of accounts procedure.

Payments made by the Member States from 16 October 2018 to 15 October 2019 are covered by the system for monthly payments.

For the whole financial year, the total net amount of monthly payments decided, after deduction of clearance and other corrections, was EUR 43 061 million.

2.2.1.2. Decisions on monthly payments

The Commission adopted a payment decision for each of the twelve periods of the financial year. Furthermore, an additional decision was adopted in December, adjusting the total expenditure chargeable to the year.

For details, please see annex 2.

2.2.1.3. Reductions of monthly payments

In 2019, reductions for a net amount of EUR 67.8 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 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 53.6 million.

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

- *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 14.1 million.

- *reductions of the monthly payments as a result of non-eligibility*

For some measures expenditure paid after the final eligibility date is not eligible and the Commission made financial corrections for an amount of EUR 0.01 million. The small amount is explained by the fact that for most of the concerned measures Member States were not any longer able to declare positive amounts once the final eligibility date had been passed.

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 2019 EAGF BUDGET

3.1. The uptake of the EAGF appropriations

The implementation of the EAGF appropriations amounted to EUR 43 962.4 million⁷. This expenditure was funded by the budget's initial appropriations and by using the revenue assigned to the EAGF, composed of the entire amount of EUR 448.8 million carried over from 2018 and of a part of the assigned revenue collected in 2019 amounting to EUR 357.9 million out of a total EUR 706.1 million.

Within policy area 05, the EAGF expenditure amounted to EUR 2 473.0 million for market measures and to EUR 41 335.7 million for direct payments.

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, by fund source and by Member State.

3.2. Comments on the budget implementation

A brief commentary on the implementation of the appropriations as well as on the use of the assigned revenue is presented hereafter based on details given in the attached tables:

- Annex 5: Analysis of the execution of the 2019 EAGF budget. The expenditure incurred for each budget item appears in column 6. Columns 1 to 4 indicate, respectively, the source and amount of funding which originates either from

⁷ This figure includes the reimbursement of the financial discipline related to the agricultural crisis reserve carried over from financial year 2018.

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 2019;
- Annex 7: Assigned revenue (C5) carried over from 2018 and used in 2019;
- Annex 9: Expenditure by Member State, by fund source and by item.

This presentation is made at the level of chapter, article and item of the agricultural budget. Budget lines with an execution rate very close to the budgeted amounts are not described in this section.

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

3.2.1.1. Introduction

Total execution (in commitment appropriations) for this chapter amounted to EUR 2 473.0 million and it was funded by the voted appropriations amounting to EUR 2 498.7 million and by assigned revenue amounting to EUR 140 million. The latter was intended to cover the expenditure incurred in the fruit and vegetables sector (for details, see point 3.2.1.2). 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 budget lines within the EAGF 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 2019 budget, no further remarks are made.

3.2.1.2. Article 05 02 08: Fruits and vegetables

Appropriations of EUR 911.8 million in total were available to cover the budgetary needs of all the measures for this sector. The Budgetary Authority voted appropriations of EUR 715.1 million as it took into account the estimated revenue assigned to this sector (EUR 140.0 million). Moreover, EUR 56.7 million was transferred during the 2019 budget year from other budget lines within the same chapter. The expenditure incurred by Member States in 2019 amounted to EUR 865.7 million.

In particular, the total needs in the budget for the operational funds for producer organisations were estimated at EUR 849 million. The expenditure incurred by Member States amounted to EUR 863.6 million and it was funded by voted appropriations, assigned revenue and transfers of appropriations.

Lower than forecasted expenditure in the budget was incurred for the aid to producer groups for preliminary recognition.

A minor amount of expenditure was declared for the former school fruit scheme at EUR 0.2 million, compared to the voted budget of 0.1 million.

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

The budget foresaw total available appropriations at EUR 1 035.1 million to cover the budgetary needs of all the measures for this sector. The under-execution of EUR 47.6 million, compared to the forecasted budget needs, was due to the lower expenditure incurred by some Member States, particularly for the promotion and restructuring 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 5.4 million compared to the forecasted budget needs was due to the lower implementation of some of the promotion programmes selected in previous years. The difference has been transferred to other budget articles.

As regards promotion actions under direct management by the European Commission, the Commission committed appropriations for the total amount foreseen in the budget for these actions (EUR 101.1 million).

3.2.1.5. Article 05 02 12: Milk and milk products

The budget foresaw total available appropriations amounting to EUR 6.3 million to cover the needs of all the measures for this sector.

The difference between the budgeted and the executed amount under this article is almost exclusively coming from the storage measures for skimmed-milk powder. The available amount of EUR 66.6 million has been transferred mainly to cover the extra needs outside the chapter.

The budgetary needs for storage measures for skimmed milk powder had been estimated at EUR 6.0 million in the budget. In total, EUR 63.9 million was generated by the sale of skimmed-milk powder from public storage (as the selling prices were above the accounting value). EUR 3.0 million was spent on technical costs for public storage of skimmed-milk powder, resulting in a net gain of EUR 61.0 million.

For the former school milk scheme, Member States incurred expenditure amounting to EUR 0.7 million compared to the forecasted needs of EUR 0.2 million.

3.2.1.6. Article 05 02 13: Beef and veal

The budget foresaw no appropriations. However, Member States declared expenditure (EUR 1.1 million) for residual payments related to export refunds linked to certificates issued before 2014. This residual expenditure was covered via a transfer of appropriations available in the same chapter.

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

The budget foresaw total available appropriations amounting to EUR 63.0 million to cover the needs of all the measures for this sector. However, the expenditure incurred by Member States amounted only to EUR 41.9 million. The difference of EUR 21.1million has been transferred to other budget articles.

The expenditure for specific aid for beekeeping amounted to EUR 34.3 million compared to forecasted needs of EUR 35.0 million included in the budget.

Under the “other” measures, EUR 28.0 million was foreseen for exceptional measures related to avian influenza outbreaks in Italy (EUR 11.1 million) and in Poland (EUR 1.4 million) based on Regulation (EU) 2018/1506⁸ and Regulation (EU) 2018/1507⁹ respectively. A EUR 15.0 million increase by the Budgetary Authority compared to the Commission’s proposal was included to cover possible further exceptional measures during the course of 2019. Final expenditure declared by Member States was EUR 7.6 million.

⁸ OJ L 255, 11.10.2018, p. 1-6

⁹ OJ L 255, 11.10.2018, p. 7–11

3.2.1.8. Article 05 02 18: School schemes

The expenditure incurred for school schemes amounted to EUR 191.5 million compared to forecasted needs of EUR 217.0 million included in the budget. The lower uptake reflects the fact that 2018/2019 was the second school year of the integration of the previously separate fruit and milk schemes into one school scheme, with Member States declaring less expenditure than anticipated when drawing up the budget.

3.2.2. Chapter 05 03: Direct payments

Financial year 2019 was the fourth year of implementation of the reformed direct payments as decided in the 2013 reform of the Common Agricultural Policy. Total payments for this budget chapter amounted to EUR 41 335.7 million. This includes an amount of EUR 438.2 million paid for the reimbursement of direct payments to farmers in relation to financial discipline, financed from EUR 459.5 million carried over from 2018 (for details, see point 3.2.2.4). The rest of the payments made, EUR 40 897.5 million, was funded by voted appropriations (EUR 40 184.7 million) and by assigned revenue (EUR 712.8 million). The latter was used to cover part of the expenditure incurred for the basic payment scheme (for details, see point 3.2.2.1).

The total unused appropriations amounted to EUR 795.9 million, of which EUR 768.9 million have been carried over to financial year 2020. This includes the amount of EUR 466.8 million of the unused crisis reserve, corresponding to the effectively applied financial discipline in 2019, that was transferred to budget article 05 03 09 and then carried over to 2020 for the reimbursement to the Member States concerned. The remaining balance of assigned revenue collected in 2019 (EUR 348.2 million) was carried over to 2020. 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.

Annex 5 and annex 9 present 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 appropriations available in 2019 for decoupled direct payments amounted to EUR 35 402.9 million, including Budgetary Authority voted appropriations amounting to EUR 34 388.0 million and assigned revenue amounting to EUR 1 014.9 million. The expenditure incurred by Member States for all schemes in this article amounted to EUR 35 328.6 million, which corresponds to 99.8 % of the available appropriations..

As regards the BPS, the budgetary needs were estimated at EUR 17 225.9 million. To cover these needs, the Budgetary Authority voted appropriations amounting to EUR 16 211.0 million after taking into account the revenue of EUR 1 014.9 million assigned to this scheme. The expenditure declared by Member States for this scheme amounted to EUR 17 074.9 million, corresponding to 99.1% of the estimated needs.

As regards SAPS, the appropriations in the budget amounted to EUR 4 333.0 million and Member States incurred payments amounting to EUR 4 299.2 million. This leads to a budget execution of 99.2%. EUR 33.9 million have been transferred to budget items within the same article.

As regards the payment for agricultural practices beneficial for the climate and the environment, the so-called greening, the expenditure incurred by Member States amounted to EUR 11 750.9 million whereas appropriations in the budget were at EUR 11 754.0 million giving an execution rate of 99.97%.

The needs for the redistributive payment amounted to EUR 1 653.0 million and the expenditure declared by Member States was EUR 1 654.1 million or 100.1% of the budgeted needs. The unforeseen needs were covered by transfers from other budget items within the same article.

For the payment for young farmers, needs were estimated at EUR 415.0 million in the budget. Expenditure amounted to EUR 542.4 million or 130.7% of the budgeted needs. The unforeseen needs were covered by transfers from other budget items within the same article.

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, schemes financed under this Article were the voluntary coupled support and the small farmers scheme and a number of lines only covered relatively minor residual payments for expired schemes.

The 2019 budget included appropriations amounting to EUR 5 688.0 million for this budget article. Member States incurred expenditure amounting to EUR 5 568.9 million hence lower than the appropriations entered in the budget.

For the crop-specific payment for cotton, needs were estimated at EUR 246.0 million in the budget. Expenditure was EUR 245.0 million, i.e. 99.6% of the budgeted amount.

The execution for the POSEI support programmes ran up to 100.2% of the needs (EUR 420.0 million) foreseen in the budget. The unforeseen needs were covered by transfers from other items within the same article.

For the voluntary coupled support scheme, needs were estimated at EUR 4 033.0 million in the budget. Expenditure was EUR 3 990.0 million, i.e. 98.9% of the needs.

For the small farmers scheme, needs were estimated at EUR 970.0 million in the budget. Expenditure was EUR 897.4 million, i.e. 92.5% of the needs.

As regards item 05 03 02 99 – Other (direct payments), the budget included appropriations of EUR 2.0 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 0.5 million and to cover the funding needs of other budget items, EUR 2.5 million of appropriations were transferred to other budget items.

3.2.2.3. 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 of the unused crisis reserve carried over to finance the reimbursement of the financial discipline applied to direct payments¹⁰.

Each year, if applicable, a Commission Implementing Regulation sets the amounts that each Member State has to reimburse to farmers and, in accordance with the introductory phrase of Article 12(2) of Regulation (EU, Euratom) 2018/1046, 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 459.5 million, corresponding to the financial discipline applied during financial year 2018 and which was carried over to budget 2019 for reimbursement, Member States reimbursed EUR 438.2 million. The difference of EUR 21.3 million reverted to the 2019 budget for its return to Member States via an Amending Budget in the following budget year.

For financial year 2020, Commission Implementing Regulation (EU) 2019/1953¹¹ sets the amount of reimbursement at EUR 466.8 million. This amount corresponds to the amount of financial discipline effectively applied for claim year 2019 and that was carried over into the 2020 budget.

3.2.2.4. 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 1307/2013¹². In 2019 the crisis reserve of EUR 468.7 million was not used.

Therefore, at the end of 2019 the non-committed voted appropriations corresponding to the amount of financial discipline effectively applied for claim year 2018 were transferred to budget article 05 03 09 in order to be carried over to the next financial year for the reimbursement of financial discipline imposed on farmers in the calendar year 2019 (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 was EUR 0.5 million.

¹⁰ These appropriations may be carried over, in accordance with point (d) of the first subparagraph and the third subparagraph of Article 12(2) of Regulation (EU, Euratom) 2018/1046, and, in accordance with Article 26(5) of Regulation (EU) No 1306/2013, are made available to the Member States for the reimbursement of 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.

¹¹ OJ L 306, 27.11.2019, p. 1–4

¹² OJ L 347, 20.12.2013, p. 608

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 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 the 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 for an amount of EUR 9.7 million.

The corrections in favour of Member States following accounting clearance of accounts were EUR 10.4 million i.e. lower than the budgeted amount of EUR 19.7 million.

The corrections in favour of the Member States following conformity clearance of accounts turned out to be higher than expected with EUR 38.3 million instead of EUR 2.6 million foreseen in the 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. The 2019 budget foresaw appropriations amounting to EUR 30.0 million, of which EUR 11.2 million were executed. The remainder of appropriations has been transferred to other items of the 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 15.7 million in line with the budgeted amount (EUR 15.7 million).

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

Almost all 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 2.7 million, almost corresponding to the budgeted appropriations (EUR 2.8 million).

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

This article entails actions, fairs and publications aimed at enhancing public awareness of the CAP, including actions under Corporate Communication. Almost all appropriations (EUR 12.3 million) were committed.

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 3.7 million, while the budget foresaw appropriations amounting to EUR 4.8 million. EUR 0.5 million of the voted appropriations was transferred outside the chapter.

4. IMPLEMENTATION OF REVENUE ASSIGNED TO EAGF

The assigned revenue actually carried over from 2018 into 2019, amounted to EUR 448.8 million and was entirely used in financing expenditure of the 2019 budget year in accordance with article 14 of the Financial Regulation. As presented in annex 7, this amount covered expenditure of EUR 93.9 million for the operational funds for producer organisations in the fruits and vegetables sector and of EUR 354.9 million for the basic payment scheme.

As regards the assigned revenue collected in 2019, annex 6 shows that this revenue amounted to EUR 706.1 million and it originated from:

- the clearance corrections procedure, EUR 548.3 million;
- the receipts from irregularities, EUR 155.8 million;
- the milk levy collections, EUR 2 million.

EUR 357.9 million of the assigned revenue collected in 2019 was used to cover expenditure incurred for the basic payment scheme (BPS) (direct payments).

The balance of assigned revenue collected in 2019 (EUR 348.2 million) was automatically carried over to the 2020 budget.

5. CONTROL MEASURES

5.1. Introduction

In accordance with the EU legislation and as in previous years, 2019 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 addition 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, 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 639/2014¹³ and Commission Delegated Regulation (EU) No 640/2014¹⁴ 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 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 2019, the IACS covered 95% 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 2019, 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.

¹³ OJ L 181, 20.6.2014, p. 1
¹⁴ OJ L 181, 20.6.2014, p.48

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 2019, Member States scrutiny services completed ex-post controls in respect of undertakings to which payments were made in financial year 2017. The annual reports in respect of the respective scrutiny period (July 2018-June 2019) shows that Member States completed around 85% of the planned scrutinies. The regulation also foresees Member States providing mutual assistance in the performance of scrutinies. In the 2018/2019 scrutiny period, according to the reporting, 17 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 2019

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 2019, broken down per Activity Based Budgeting (ABB):

| Financial Year 2019 | ABB 02 | ABB 03 | ABB 04 ⁽¹⁾ | Total ⁽²⁾ |
|--|--------|--------|-----------------------|----------------------|
| Number of conformity audits with missions carried out ⁽³⁾ | 22 | 34 | 32 | 111 |

⁽¹⁾ concerns only EAFRD.

⁽²⁾ The total figure includes 111 conformity audits, of which 79 audits targeted the 3 ABBs areas (audits targeting more than one ABBs are counted only once) and 14 other conformity audits (7 audits on cross compliance and 7 IT audits). In addition, 18 other audit missions not subject to conformity clearance procedure have been carried out (17 audits on the Certification Bodies as regards legality and regularity and 1 pre-accession audits).

⁽³⁾ if an audit covers more than one ABB, it is allocated to all ABBs covered by that audit. However, these audits are counted only once in the total.

6.1.2.2. Conformity decisions

Three conformity clearance decisions having an impact on the financial year 2019 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 209 million:

- Decision (EU) 2018/1841 of 16 November 2018 – 58th Decision, financial impact of EUR 101.4 million;
- Decision (EU) 2019/265 of 12 February 2019 – 59th Decision, financial impact of EUR 71.3 million;
- Decision (EU) 2019/949 of 5 June 2019 – 60th Decision, financial impact of EUR 37.2 million.

For the decisions 58, 59 and 60 and due to the relative magnitude of corrections compared to certain Member States' gross domestic product, the Commission decided, upon request of the Member States concerned, that corrections amounting to EUR 68.98 million could be paid in 3 equal annual instalments.

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

| Sector/measure | Decision 58 | Decision 59 | Decision 60 |
|--------------------------|----------------|----------------|----------------|
| Area aids / Arable crops | -60 522 860,00 | -57 903 556,47 | -3 732 958,96 |
| Financial Audit | -3 460 015,70 | -9 565 573,00 | -22 151 335,61 |
| Fruit and vegetables | -4 781 578,68 | -1 557 623,39 | -3 388 323,49 |
| Intervention storage | | | -7 231 339,50 |
| Irregularities | | - 631 836,58 | -1 744 778,15 |

| | | | |
|--|------------------------|-----------------------|-----------------------|
| Livestock premiums | | - 9 046,20 | - 20 035,78 |
| Milk Products | | | - 19 698,76 |
| POSEI | | -1 665 594,86 | - 14 613,06 |
| Specific support (Art.68 of Reg.73/2009) | | | 3 228 185,87 |
| Voluntary Coupled Support | -34 726 027,16 | | -1 721 977,79 |
| Wine | 2 123 199,04 | | - 383 904,57 |
| Grand Total | -101 367 282,50 | -71 333 230,50 | -37 180 779,80 |

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 2019, Member States reported the information about recovery cases on 15 February 2020. The Member States recovered during financial year 2019 around EUR 152.7 million for EAGF. Recovered amounts were EUR 140 million for EAFRD and EUR 0.7 million for Transitional Rural Development Instrument (TRDI). The outstanding amount still to be recovered from beneficiaries at the end of the financial year 2019 was EUR 1 108.1 million for EAGF, EUR 632.7 million for EAFRD and EUR 11.7 million for TRDI. The financial consequences to the Member States for non recovery of EAGF, EAFRD and TRDI cases within 4 years from the date of the recovery request or PACA (Primary administrative or judicial finding) (for old cases), or within 8 years where recovery is taken to the national courts, amounted to EUR 16.8 million. During financial year 2019, around EUR 19.7 million was borne at 100% by the EU budget for EAGF, EAFRD and TRDI.

6.2. Financial clearance

6.2.1. Introduction

The financial clearance covers the completeness, accuracy and veracity of paying agencies' accounts, the internal control systems set up by these paying agencies and the legality and regularity of the expenditure for which reimbursement has been requested from the Commission. Within this framework, Directorate-General for Agriculture and Rural Development (DG AGRI) pays particular attention to the certification 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, DG AGRI also covers aspects relating to conformity issues and protecting the financial interests of the EU as regards 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 certification 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 decides whether the accounts of each paying agency are cleared and adopts its clearance decision by 31 May of the year following the financial year in question. The accounts not cleared by 31 May are cleared later in a future decision, once assurance on the completeness, accuracy and veracity of the accounts is obtained.

6.2.2. *Decisions*

6.2.2.1. 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 disjoined paying agencies to be cleared in a later decision (amount involved EUR 3 307 million).

On 2 August 2018, the Commission adopted Decision C(2018)5001 clearing the accounts of AGEA (Italy) for an amount of EUR 2 263 million. On 4 March 2019, the Commission adopted Decision C(2019)1651 clearing the accounts of State Fund Agriculture (Bulgaria) and France Agrimer (France) for an amount of EUR 1 044 million. Following the adoption of this decision, all EAGF accounts for financial year 2015 have been cleared.

6.2.2.2. Financial clearance decision for the financial year 2016

On 29 May 2017, the Commission adopted a Decision (2017/927) clearing the annual accounts of all paying agencies, except for the paying agencies Zollamt Salzburg (Austria), State Fund Agriculture (Bulgaria), Cyprus Agricultural Payments Organization (Cyprus), Danish AgriFish Agency (Denmark), FranceAgriMer (France), Agenzia per le Erogazioni in Agricoltura (Italy) and Agriculture and Rural Payments Agency (Malta). This decision cleared EUR 37 384 million. The accounts of the disjoined paying agencies will be cleared in a later decision (relevant amount EUR 4 326 million).

On 15 February 2018, the Commission adopted Decision C(2018)801 clearing the accounts of State Fund Agriculture (Bulgaria), Danish AgriFish Agency (Denmark) and Agriculture and Rural Payments Agency (Malta) for a total amount of EUR 1 583 million. On 17 January 2019, the Commission adopted Decision C(2019)83 clearing the accounts of Cyprus Agricultural Payments Organization (Cyprus) and Zollamt Salzburg (Austria) for a total amount of EUR 57 million.

On 6 June 2019, the Commission adopted Decision C(2019)3918 clearing the accounts of FranceAgriMer (France) and Agenzia per le Erogazioni in Agricoltura (Italy) for a total amount of EUR 2 686 million. Following the adoption of this decision, all EAGF accounts for financial year 2016 have been cleared.

6.2.2.3. Financial clearance decision for the financial year 2017

On 28 May 2018, the Commission adopted a Decision (2018/794) clearing the annual accounts of all paying agencies, except for the paying agencies FranceAgriMer (France), EU-Zahlstelle der Freien und Hansestadt Hamburg (Germany), Agriculture and Rural Payments Agency (Malta) and Fondo Español de Garantía Agraria (Spain). This decision cleared EUR 43 121 million. The accounts of the disjoined paying agencies will be cleared in a later decision (relevant amount EUR 321 million).

On 6 August 2019, the Commission adopted Decision C(2019)5763 clearing the accounts of EU-Zahlstelle der Freien und Hansestadt Hamburg (Germany), Agriculture and Rural Payments Agency (Malta) and Fondo Español de Garantía Agraria (Spain) for a total amount of EUR 8 million. The only disjoint annual accounts remaining still to be cleared for financial year 2017 are those of FranceAgriMer (France) totalling to EUR 313 million.

6.2.2.4 Financial clearance decision for the financial year 2018

On 26 March 2019, the Commission adopted Decision C(2019)2357 clearing the accounts of all 4 UK paying agencies (EUR 3 134 million). The adoption of a separate decision in relation to the UK in advance of the main annual clearance decision in May was deemed necessary given the uncertain situation with the UK withdrawal at that time.

On 22 May 2019, the Commission adopted a Decision (2019/874) clearing the annual accounts of all other paying agencies. This decision cleared EUR 40 133 million.

For financial year 2018, all EAGF accounts of the Member States were cleared.

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

6.3.1. Judgments handed down

In the financial year 2019, the Court handed down 22 judgments in appeals brought by the Member States against conformity clearance decisions.

In financial year 2019, the Court partially annulled:

| Case Number | MS | Date of Judgment | Challenged Decision | Lodging Date |
|-------------|----|------------------|---------------------|--------------|
| T-459/16 | ES | 29-11-2018 | 51 | 19-08-2016 |
| T-156/15 | FR | 12-03-2019 | 47 | 27-03-2015 |
| T-237/17 | ES | 20-03-2019 | 53 | 24-04-2017 |

In financial year 2019, the Court rejected appeals brought in the following cases:

| Case Number | MS | Date of Judgment | Challenged Decision | Lodging Date |
|-------------|----|------------------|---------------------|--------------|
|-------------|----|------------------|---------------------|--------------|

| | | | | |
|------------|----|------------|----|------------|
| T-34/16 | LT | 08-11-2018 | 49 | 26-01-2016 |
| T-241/17 | PL | 13-11-2018 | 53 | 02-06-2017 |
| T-31/17 | PT | 22-11-2018 | 52 | 20-01-2017 |
| T-609/17 | FR | 12-12-2018 | 54 | 06-09-2017 |
| C-587/17P* | BE | 30-01-2019 | 50 | 11-10-2017 |
| C-6/18P | EL | 31-01-2019 | 49 | 02-02-2018 |
| T-135/15 | IT | 12-03-2019 | 47 | 26-03-2015 |
| T-26/18 | FR | 12-03-2019 | 55 | 19-01-2018 |
| T-139/15 | HU | 12-03-2019 | 47 | 27-03-2015 |
| T-480/17 | EL | 26-03-2019 | 54 | 03-08-2017 |
| T-51/17 | PL | 10-04-2019 | 52 | 27-01-2017 |
| T-49/17 | ES | 07-05-2019 | 52 | 27-01-2017 |
| T-239/17 | DE | 07-05-2019 | 53 | 19-04-2017 |
| C-341/17P | EL | 15-05-2019 | 46 | 14-07-2017 |
| T-474/17 | PT | 26-06-2019 | 54 | 01-08-2017 |
| T-602/17 | ES | 03-07-2019 | 54 | 04-09-2017 |
| T-598/17 | IT | 04-07-2019 | 54 | 05-09-2017 |
| C-358/18P | PL | 19-09-2019 | 48 | 20-07-2018 |
| T-507/18 | FR | 24-09-2019 | 57 | 12-09-2018 |

*The judgment on 30/1/2019 sets aside the judgment on T-287/16 and refers back to the General Court (T-287/16 RENV)

6.3.2. *New appeals*

In the financial year 2019, 8 new appeals were brought by the Member States against clearance decisions:

| Case Number | MS | Lodging Date | Challenged Decision |
|-------------|----|--------------|---------------------|
| C-737/18P | PT | 27-11-2018 | 51 |
| C-742/18P | CZ | 27-11-2018 | 51 |
| C-797/18P | EL | 17-12-2018 | 50 |
| T-38/19 | PT | 21-01-2019 | 58 |

| | | | |
|-----------|----|------------|----|
| T-46/19 | EL | 25-01-2019 | 58 |
| T-265/19 | IT | 13-05-2019 | 59 |
| C-390/19P | IT | 17-05-2019 | 47 |
| C-404/19P | FR | 27-05-2019 | 55 |

6.3.3. *Appeals pending*

The situation as at 15 October 2019 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 (EP) 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 monitors the correct implementation of the budget and drafts the opinion proposing to the Parliament to grant the discharge and making recommendations to the Commission or to Member States.

The European Parliament granted discharge to the Commission, in respect to the implementation of the general budget of the European Union for the 2017 financial year, by a vote in plenary which took place on 26 March 2019.

The same procedure applied in relation with financial year 2018 and the discharge was granted to the Commission by a vote in plenary on a Parliamentary Decision which took place on 14 May 2020.

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

7.2.1. *Mission of the European Court of Auditors*

The European Court of Auditors (ECA) is the external independent auditor of the European Union. Articles 285 to 287 of the Treaty on the Functioning of the European Union provide that the ECA carries out the Union's audit with the dual aim of improving financial management and reporting to the citizens of Europe on the use made of public funds by the authorities responsible for their management. The ECA provides 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 ECA carries out numerous audits within the Commission services. ECA officials frequently visit the Directorate-General for Agriculture and Rural Development to gather facts and figures needed for the ECA's annual and special reports, as well as for its opinions and review-based publications. As the result of their audit work, the ECA 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 2018*

Every year the ECA 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 after the summer break of year N+1.

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

In the Annual report for financial year 2018, the activities relevant for the Directorate-General for Agriculture and Rural development are considered together with other policy areas relevant to “natural resources” under one single chapter, Chapter 7 – Natural Resources. Within this chapter, direct payment transactions financed under the EAGF are assessed separately from market measures transactions financed under the EAGF, transactions financed under the EAFRD and transactions financed under other policy areas (environment, climate action and fisheries).

Whilst a breakdown of the level of error per type of transaction is not provided, the ECA states that its estimate of the level of error for EAGF direct payments is below the materiality threshold of 2%.

For EAGF market measures, the Court tested 14 transactions, of which only 4 presented an error with financial impact. Market measures, which represent some 4.6% of expenditure covered under “Natural resources”, are considered together with rural development and other policy areas (environment, climate and fisheries) as higher risk spending areas.

The audit conclusion of the Court is consistent with the error rates reported in DG AGRI's AAR 2018.

Since FY 2016 the Court has maintained its opinion that the Land Parcel Identification System (LPIS) contributes significantly to preventing and reducing the error level. For 2018, the Court added that the introduction of GSAA in the Integrated Administration and Control System (IACS) have also helped to bring down the level of error in direct payments” (paragraph 7.18) as it enables farmers to submit payment claims online, and paying agencies to carry out preliminary cross-checks on farmers' aid applications.

The Court did not issue any new recommendation to the Commission. The Court stated that the previous year's (2017) recommendations continue to be relevant and would be followed up in due course. The 2017 recommendations concerning the EAGF related to: assessing the effectiveness of Member States' actions to address the causes of errors and monitoring the paying agencies' progress in supporting farmers not using geo-spatial aid application (GSAA).

The Commission continues to request the Member State to establish remedial action plans when serious deficiencies and weaknesses are identified, and to monitor the effectiveness of their implementation. Also, the Commission continues to monitor the progress made in the Member States with regard to GSAA. The GSAA has been implemented promptly in most Member States, in accordance with the regulatory timeline.

7.2.3. *Special Reports by the ECA*

In calendar year 2019, the ECA published seven special reports covering DG AGRI's activities:

- Special report 01/2019 - Fighting fraud in EU spending: action needed (published 10 January 2019)
- Special report 04/2019: The control system for organic products has improved, but some challenges remain (published 14 March 2019)
- Special report 13/2019: The ethical frameworks of the audited EU institutions: scope for improvement (published 19 July 2019)
- Special report 14/2019: 'Have your say!': Commission's public consultations engage citizens, but fall short of outreach activities (published 5 September 2019)
- Special report 18/2019: EU greenhouse gas emissions: Well reported, but better insight needed into future reductions (published 20 November 2019)
- Special report 21/2019: Addressing antimicrobial resistance: progress in the animal sector, but this health threat remains a challenge for the EU (published 15 November 2019)
- Special report 23/2019 Farmers' income stabilisation: comprehensive set of tools, but low uptake of instruments and overcompensation need to be tackled (published 5 December 2019).

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ANNEX 1
EAGF Budgetary procedure for 2019

| Article Chapter Title | Heading | Draft Budget | | Draft Budget Council position | | Amending Letter 1 | | Draft Budget European parliament position | | Second Draft Budget | | BUDGET | |
|---------------------------------------|--|------------------|------------------|----------------------------------|------------------|-------------------|------------------|---|------------------|------------------------|------------------|------------------|------------------|
| | | CA | PA | CA | PA | CA | PA | CA | PA | CA | PA | CA | PA |
| 05 01 | ADMINISTRATIVE EXPENDITURE OF POLICY AREA AGRICULTURE AND RURAL DEVELOPMENT | 11,56 | 11,56 | 11,16 | 11,16 | 11,56 | 11,56 | 11,56 | 11,56 | 11,56 | 11,56 | 11,56 | 11,56 |
| 05 01 04 | Support expenditure for operations of Policy Area Agriculture (1) | 8,00 | 8,00 | 8,00 | 8,00 | 8,00 | 8,00 | 8,00 | 8,00 | 8,00 | 8,00 | 8,00 | 8,00 |
| 05 01 06 | Consumer, Health, Agriculture and Food Executive Agency (2) | 3,56 | 3,56 | 3,16 | 3,16 | 3,56 | 3,56 | 3,56 | 3,56 | 3,56 | 3,56 | 3,56 | 3,56 |
| 05 02 | INTERVENTIONS IN AGRICULTURAL MARKETS | 2.513,20 | 2.457,04 | 2.363,20 | 2.307,04 | 2.483,20 | 2.427,04 | 2.588,70 | 2.532,54 | 2.498,70 | 2.442,54 | 2.498,70 | 2.442,54 |
| 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 | pm | pm | 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 | pm | pm |
| 05 02 05 | Sugar | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm |
| 05 02 06 | Olive oil | 44,10 | 44,10 | 44,10 | 44,10 | 44,10 | 44,10 | 44,60 | 44,60 | 44,60 | 44,60 | 44,60 | 44,60 |
| 05 02 07 | Textile plants | 0,10 | 0,10 | 0,10 | 0,10 | 0,10 | 0,10 | 0,10 | 0,10 | 0,10 | 0,10 | 0,10 | 0,10 |
| 05 02 08 | Fruit and vegetables (3) | 755,10 | 755,10 | 605,10 | 605,10 | 715,10 | 715,10 | 770,10 | 770,10 | 715,10 | 715,10 | 715,10 | 715,10 |
| 05 02 09 | Products of wine-growing sector | 1.035,10 | 1.035,10 | 1.035,10 | 1.035,10 | 1.035,10 | 1.035,10 | 1.035,10 | 1.035,10 | 1.035,10 | 1.035,10 | 1.035,10 | 1.035,10 |
| 05 02 10 | Promotion | 184,10 | 127,94 | 184,10 | 127,94 | 184,10 | 127,94 | 184,10 | 127,94 | 184,10 | 127,94 | 184,10 | 127,94 |
| 05 02 11 | Other plant products/measures | 233,40 | 233,40 | 233,40 | 233,40 | 233,40 | 233,40 | 233,40 | 233,40 | 233,40 | 233,40 | 233,40 | 233,40 |
| 05 02 12 | Milk and milk products | 9,30 | 9,30 | 9,30 | 9,30 | 6,30 | 6,30 | 9,30 | 9,30 | 6,30 | 6,30 | 6,30 | 6,30 |
| 05 02 13 | Beef and veal | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm |
| 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 | 35,00 | 35,00 | 35,00 | 35,00 | 48,00 | 48,00 | 85,00 | 85,00 | 63,00 | 63,00 | 63,00 | 63,00 |
| 05 02 18 | School schemes | 217,00 | 217,00 | 217,00 | 217,00 | 217,00 | 217,00 | 227,00 | 227,00 | 217,00 | 217,00 | 217,00 | 217,00 |
| 05 03 | DIRECT PAYMENTS | 40.981,60 | 40.981,60 | 40.791,60 | 40.791,60 | 40.797,70 | 40.797,70 | 40.984,60 | 40.984,60 | 40.544,70 | 40.544,70 | 40.544,70 | 40.544,70 |
| 05 03 01 | Decoupled direct payments (4) | 34.670,90 | 34.670,90 | 34.480,90 | 34.480,90 | 34.641,00 | 34.641,00 | 34.670,90 | 34.670,90 | 34.388,00 | 34.388,00 | 34.388,00 | 34.388,00 |
| 05 03 02 | Other direct payments | 5.842,00 | 5.842,00 | 5.842,00 | 5.842,00 | 5.688,00 | 5.688,00 | 5.845,00 | 5.845,00 | 5.688,00 | 5.688,00 | 5.688,00 | 5.688,00 |
| 05 03 03 | Additional amount of aid | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm |
| 05 03 10 | Reserve for crisis in the agricultural sector | 468,70 | 468,70 | 468,70 | 468,70 | 468,70 | 468,70 | 468,70 | 468,70 | 468,70 | 468,70 | 468,70 | 468,70 |
| 05 04 | RURAL DEVELOPMENT | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm |
| 05 04 01 | Rural development financed by the EAGGF-Guarantee section - Programming period 2000-2006 (5) | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm |
| 05 04 03 | Other measures: Plant and animal genetic resources | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm |
| 05 07 | AUDIT OF AGRICULTURAL EXPENDITURE | 31,53 | 31,53 | 31,53 | 31,53 | 61,43 | 61,43 | 31,53 | 31,53 | 61,43 | 61,43 | 61,43 | 61,43 |
| 05 07 01 | Control of agricultural expenditure | 30,53 | 30,53 | 30,53 | 30,53 | 31,43 | 31,43 | 30,53 | 30,53 | 31,43 | 31,43 | 31,43 | 31,43 |
| 05 07 02 | Settlement of disputes | 1,00 | 1,00 | 1,00 | 1,00 | 30,00 | 30,00 | 1,00 | 1,00 | 30,00 | 30,00 | 30,00 | 30,00 |
| 05 08 | POLICY STRATEGY AND COORDINATION OF POLICY AREA AGRICULTURE & RURAL DEVELOPMENT | 75,56 | 56,17 | 75,56 | 56,17 | 75,56 | 56,17 | 75,56 | 56,17 | 75,56 | 56,17 | 75,56 | 56,17 |
| 05 08 01 | Farm Accountancy Data Network (FADN) | 15,68 | 14,08 | 15,68 | 14,08 | 15,68 | 14,08 | 15,68 | 14,08 | 15,68 | 14,08 | 15,68 | 14,08 |
| 05 08 02 | Surveys on the structure of agricultural holdings | 40,00 | 20,05 | 40,00 | 20,05 | 40,00 | 20,05 | 40,00 | 20,05 | 40,00 | 20,05 | 40,00 | 20,05 |
| 05 08 03 | Restructuring of systems for agricultural surveys | 2,80 | 4,97 | 2,80 | 4,97 | 2,80 | 4,97 | 2,80 | 4,97 | 2,80 | 4,97 | 2,80 | 4,97 |
| 05 08 06 | Enhancing public awareness of the common agricultural policy | 12,28 | 12,28 | 12,28 | 12,28 | 12,28 | 12,28 | 12,28 | 12,28 | 12,28 | 12,28 | 12,28 | 12,28 |
| 05 08 09 | EAGF - Operational technical assistance | 4,80 | 4,80 | 4,80 | 4,80 | 4,80 | 4,80 | 4,80 | 4,80 | 4,80 | 4,80 | 4,80 | 4,80 |
| TOTAL 2019 EAGF APPROPRIATIONS | | 43.613,45 | 43.537,90 | 43.273,95 | 43.197,50 | 43.429,45 | 43.353,90 | 43.691,95 | 43.616,40 | 43.191,95 | 43.116,40 | 43.191,95 | 43.116,40 |

(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, EUR 140 million for the DB, EUR 140 million for the AL and the Budget.
(4) Additional needs to be covered by assigned revenue: for the DB, estimated at EUR 449,1 million, for the AL, estimated at EUR 685 million and for the Budget, estimated at EUR 938 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

EAGF - EUROPEAN AGRICULTURAL GUARANTEE FUND

ANNEX 2

Amounts due to Member States decided for the 2019 financial year

| TO PAY in EUR | 2018.11 January | 2018.12 February | 2019.01 March | 2019.02 April | 2019.03 May | 2019.04 June | 2019.05 July | 2019.06 August | 2019.07 September | 2019.08 October | 2019.09 November | 2019.10 December | 2019 Compl. Payment | Financial year 2019 |
|---------------|-------------------|-------------------|------------------|------------------|------------------|------------------|----------------|------------------|-------------------|-----------------|------------------|------------------|---------------------|---------------------|
| BE | 213.945.649,76 | 126.325.415,46 | 67.017.098,44 | 7.201.450,99 | 58.259.893,72 | 6.432.100,24 | 1.136.634,73 | 22.451.856,10 | 80.514,54 | 7.430.775,52 | 1.639.047,85 | 38.626.976,26 | -43.764,17 | 550.202.690,44 |
| BG | -72.439,09 | 383.989.931,56 | 1.100.714,80 | 4.460.718,22 | 38.711.471,54 | 282.724.721,31 | 57.900.249,83 | 8.989.009,30 | 2.179.198,10 | -371.439,03 | -419.893,11 | 20.701.303,35 | 0,00 | 799.083.546,78 |
| CZ | 299.665.023,97 | 171.752.914,75 | 129.722.023,04 | 176.713.875,55 | 47.424.170,99 | 20.313.185,33 | 5.273.034,29 | 2.197.956,78 | 11.285.262,96 | 5.485.384,42 | 2.187.288,87 | 1.989.914,15 | 0,00 | 874.001.035,10 |
| DK | 3.162.965,69 | 758.031.689,86 | 26.988.600,15 | 11.009.626,36 | 26.112.003,24 | 1.039.444,52 | 242.434,38 | 453.385,56 | 796.297,90 | 2.328.127,77 | 799.913,11 | 582.215,43 | 0,00 | 832.146.704,57 |
| DE | 3.087.645,01 | 4.694.942.959,48 | 45.255.892,87 | 29.781.868,15 | 19.655.634,11 | 18.090.915,77 | 8.114.055,54 | 6.787.228,92 | 7.104.766,80 | 4.982.989,57 | 33.604.534,27 | 26.960.051,32 | 0,00 | 4.888.379.171,81 |
| EE | 194.000,60 | 132.667.308,27 | 623.409,80 | 247.966,84 | -108.197,19 | 98.540,06 | -73,81 | 6.087,36 | 60.324,11 | 65.273,61 | 2.000,26 | 51.714,67 | 0,00 | 133.912.353,58 |
| IE | 781.992.023,91 | 372.487.438,84 | 12.003.902,95 | 6.822.090,76 | -5.069.395,19 | 1.061.988,19 | 4.251.404,56 | 1.771.942,77 | 15.676.664,15 | 421.715,40 | 1.416.110,04 | 439.843,13 | 0,00 | 1.193.276.729,51 |
| EL | 684.957.797,18 | 876.346.829,42 | -6.036.517,63 | 2.172.283,21 | 251.831.527,59 | 110.078.590,52 | 16.991.256,94 | 36.571.291,72 | 2.117.563,36 | -106.739.536,60 | 10.242.147,59 | 33.037.759,59 | 0,00 | 1.911.270.952,89 |
| ES | 1.801.268.863,35 | 2.334.248.465,30 | 14.975.077,15 | 147.721.772,70 | 300.952.290,71 | 238.341.679,17 | 73.733.357,18 | 290.206.918,64 | 54.377.226,05 | 4.789.440,59 | 55.636.425,38 | 328.633.411,61 | -6.934,93 | 5.664.530.013,10 |
| FR | 4.460.269.707,62 | 1.882.912.994,33 | 321.617.678,89 | 203.685.639,34 | 58.141.592,41 | 30.111.120,91 | 51.656.568,68 | 50.196.370,69 | 28.335.576,10 | 23.150.273,51 | 165.734.179,74 | 73.372.508,83 | 0,00 | 7.346.614.405,05 |
| HR | 146.323.092,76 | 4.866.680,42 | 128.967,01 | 63.887.105,15 | 2.738.071,85 | 10.513.798,41 | 48.633.381,31 | 2.703.994,45 | 1.395.839,46 | 773.030,81 | 490.838,29 | 4.051.038,15 | 0,00 | 286.505.848,07 |
| IT | 1.953.466.027,91 | 324.485.028,05 | 171.199.043,65 | 171.081.669,80 | 170.644.295,23 | 72.275.301,79 | 98.323.984,38 | 871.654.397,75 | 87.762.028,42 | -70.933.883,94 | 100.426.436,16 | 149.784.216,61 | 0,00 | 4.100.786.546,81 |
| CY | 178.738,72 | 43.544.383,33 | 1.025.492,27 | 384.184,22 | 2.506.240,43 | 1.150.082,89 | 660.019,89 | 60.786,62 | 663.184,46 | 782.723,12 | 841.989,94 | 2.711.425,50 | 243,44 | 54.511.524,83 |
| LV | 87.277.487,71 | 136.408.573,49 | 19.510.563,48 | 2.536.723,32 | 2.539.700,43 | 643.321,85 | 143.110,27 | 2.089.037,45 | 2.343.899,49 | 38.670,31 | -15.462,42 | 206.573,95 | 0,00 | 253.721.198,34 |
| LT | 255.612.477,68 | 159.745.332,87 | 3.250.430,30 | 2.887.452,38 | 17.286.690,70 | 2.049.105,09 | 18.399.414,47 | 1.051.848,31 | 577.790,79 | 1.325.688,89 | 344.704,51 | 4.370.932,35 | 0,00 | 466.903.768,33 |
| LU | 22.222,21 | 18.876.156,84 | 2.322.559,66 | 136.634,32 | 9.696.071,92 | 1.025.523,48 | 225.993,49 | 32.955,29 | 791.872,56 | 32.915,31 | 1.483,62 | 16.732,44 | 0,00 | 33.183.121,26 |
| HU | 405.955.817,2 | 175.575.288,56 | 311.887.309,48 | 84.245.800,40 | 56.876.145,42 | 113.830.518,64 | 51.262.518,37 | 23.846.649,76 | 5.554.922,48 | 5.089.936,07 | 11.973.327,28 | 31.638.234,88 | -1.235.968,04 | 1.275.742.003,22 |
| MT | 270,65 | 29.508,35 | 0,00 | 152.458,40 | 4.891.590,76 | 2.980,19 | 179.454,23 | 207.411,79 | 68.721,55 | 27.831,17 | 31.549,53 | 70.061,13 | 0,00 | 5.702.837,75 |
| NL | 1.195.690,03 | 625.286.551,48 | 9.839.375,84 | 12.903.011,14 | 12.877.360,55 | 5.024.475,35 | 2.639.859,31 | 5.663.447,07 | 7.380.022,99 | 1.426.883,92 | 9.930.283,66 | 7.196.852,36 | 22.789,20 | 701.365.592,90 |
| AT | 806.850,11 | 688.939.347,46 | -201.898,46 | 1.287.839,97 | 1.432.824,98 | 5.710.787,22 | 378.426,41 | 1.649.275,19 | 2.384.377,85 | 10.120.606,08 | 1.171.712,93 | 9.723.741,39 | 0,00 | 703.403.903,13 |
| PL | 2.136.151.475,77 | 59.597.011,91 | 162.540.778,82 | 452.756.093,72 | 276.319.495,36 | 145.488.022,64 | 75.989.773,80 | 37.715.945,02 | 6.398.994,18 | 445.531,74 | 5.678.325,00 | 4.562.614,64 | 0,00 | 3.363.353.062,80 |
| PT | 275.234.835,01 | 377.420.619,23 | 133.590,60 | 11.642.163,21 | 8.686.098,08 | 12.797.210,35 | 10.878.966,21 | 44.158.363,41 | 3.375.577,14 | 2.767.844,07 | 9.816.576,40 | 6.023.003,99 | -141.267,18 | 762.343.600,52 |
| RO | 807.511.540,69 | 452.856.798,32 | 175.786.414,65 | 124.475.028,54 | 53.474.964,88 | 88.929.295,74 | 24.206.365,38 | 103.179.998,28 | -2.598.116,62 | 2.957.768,09 | 8.909.469,68 | 4.942.813,83 | 0,00 | 1.844.530.341,45 |
| SI | -34.366,24 | -28.339,11 | 105.249.822,66 | 951.866,74 | 19.449.032,38 | 9.217.480,22 | 253.511,84 | 429.598,45 | 673.354,80 | 302.125,43 | 784.740,84 | 4.366.837,75 | 0,00 | 141.615.579,48 |
| SK | 24.833.672,03 | 261.428.167,92 | -3.225.443,50 | 53.874.016,30 | 26.730.105,94 | 25.718.344,34 | 23.241.315,27 | 26.378.814,34 | 5.959.554,10 | 2.775.331,34 | 2.502.453,70 | 1.286.343,01 | -188.132,38 | 451.324.541,41 |
| FI | 73.321,43 | 479.800.565,68 | 382.373,44 | 376.319,84 | -539.656,51 | -33.926,57 | 827.043,94 | 38.665.246,99 | 5.862.854,51 | 1.523.403,31 | 358.440,91 | -85.585,75 | 0,00 | 527.231.991,12 |
| SE | 1.015.212,95 | 681.406.047,68 | 10.054.529,03 | 8.688.616,50 | 3.704.482,68 | -6.555.938,24 | 416.550,35 | 416.550,35 | 6.814.769,16 | 1.663.860,76 | 2.673.075,30 | -6.034,72 | 0,00 | 690.567.292,64 |
| UK | 220.153.375,05 | 2.988.825.386,74 | 84.102.544,11 | 101.310.590,04 | 245.479.966,24 | 86.571.466,31 | 116.965.266,41 | 172.893.855,16 | 19.036.903,45 | 13.917.387,73 | 26.548.001,82 | 8.989.037,28 | 0,00 | 3.194.823.812,34 |
| TOTAL | 14.562.739.004,39 | 18.282.759.066,59 | 1.667.265.132,55 | 1.684.574.883,11 | 1.710.508.473,25 | 1.302.550.186,32 | 690.991.018,44 | 1.752.459.133,52 | 274.460.941,64 | -83.439.579,05 | 450.843.055,90 | 766.914.257,15 | -1.599.058,78 | 43.061.026.119,03 |

DIRECTORATE-GENERAL FOR AGRICULTURE AND RURAL DEVELOPMENT

Directorate R. Resources

R.1. Budget management; BFOR

EAGF - 2019 FINANCIAL REPORT

EAGF - EUROPEAN AGRICULTURAL GUARANTEE FUND

ANNEX 3

**Payments carried out under direct management by the European Commission during financial year 2019
(differentiated appropriations)**

in EUR

| Direct management payments on the appropriations of the 2019 Budget | | | | |
|---|---|-----------------------|--|----------------------------|
| Budget item | Total available commitment appropriations | Commitments | Total available payment appropriations | Amounts charged (payments) |
| 05 02 10 02 | 101.100.000,00 | 101.100.000,00 | 41.377.706,77 | 41.377.706,77 |
| 05 04 03 02 | pim | | pim | |
| 05 07 01 02 | 9.880.000,00 | 9.729.812,85 | 9.880.000,00 | 9.622.100,77 |
| 05 08 01 00 | 15.682.000,00 | 15.654.086,45 | 14.075.348,00 | 14.066.026,48 |
| 05 08 02 00 | 40.000.000,00 | 39.400.000,00 | 20.265.724,56 | 20.265.724,56 |
| 05 08 03 00 | 2.806.812,00 | 2.745.970,87 | 4.952.025,50 | 4.803.307,89 |
| TOTAL | 169.468.812,00 | 168.629.870,17 | 90.550.804,83 | 90.134.866,47 |
| Direct management payments on additional appropriations (assigned revenue) and not-automatically carried over appropriations from financial year 2018 to financial year 2019 | | | | |
| Budget item | Additional / Carryovers | Commitments | Payment appropriations | Amounts charged (payments) |
| C4 | | | | |
| 05 08 02 00 | 17,46 | 0,00 | 17,46 | 0,00 |

ANNEX 4
 Payments carried out under direct management by the European Commission during financial year 2019 (non-differentiated appropriations)

in EUR

| Direct management payments on the appropriations of the 2019 Budget | | | | | | |
|--|--------------------------------|----------------------|--|----------------------------|------------------------|--|
| Budget item | Total available appropriations | Commitments | Cancelled commitment appropriations | Amounts charged (payments) | Automatic carryovers | |
| 05 01 04 01 | 7.600.000,00 | 7.146.180,71 | 453.819,29 | 2.520.678,29 | 4.625.502,42 | |
| 05 01 06 01 | 3.560.000,00 | 3.560.000,00 | 0,00 | 3.560.000,00 | 0,00 | |
| 05 08 06 00 | 12.275.000,00 | 12.274.879,43 | 120,57 | 3.663.801,14 | 8.611.078,29 | |
| 05 08 09 00 | 4.293.188,00 | 3.702.155,12 | 591.032,88 | 2.037.112,25 | 1.665.042,87 | |
| TOTAL | 27.728.188,00 | 26.683.215,26 | 1.044.972,74 | 11.781.591,68 | 14.901.623,58 | |
| Direct management payments on additional appropriations (assigned revenue) and not-automatically carried over appropriations from financial year 2018 to financial year 2019 | | | | | | |
| Budget item | Carryovers | Commitments | Available appropriations | Amounts charged (payments) | Still to be charged | |
| - | - | - | - | - | - | |
| Direct management payments on automatically carried over appropriations from financial year 2018 to financial year 2019 | | | | | | |
| Budget item | Commitments carryovers | Decommitments | Total commitments remaining carryovers | Amounts charged (payments) | Appropriations lapsing | |
| 05 01 04 01 | 4.149.292,02 | 169.818,10 | 3.979.473,92 | 3.979.297,58 | 176,34 | |
| 05 01 06 01 | 0,00 | - | - | - | - | |
| 05 08 06 00 | 12.000.192,21 | 986.847,69 | 11.013.344,52 | 10.999.086,90 | 14.257,62 | |
| 05 08 09 00 | 1.367.946,87 | 9.526,54 | 1.358.420,33 | 1.358.420,33 | 0,00 | |
| TOTAL | 17.517.431,10 | 1.166.192,33 | 16.351.238,77 | 16.336.804,81 | 14.433,96 | |

ANNEX 5
ANALYSIS OF BUDGETARY EXECUTION - 2019 FINANCIAL YEAR

| Commitment Appropriations | | In EUROS | | | | | | | | | | | | | | | |
|---------------------------|--------------|-----------------|--------------------|---|---|--|-----------------------|--------------------------|-------------------------------|---------------------|--------------------------------|-----------------------|---|-------------------------------------|--|---|--|
| M | F | T | C | A | I | HEADING | ADOPTED BUDGET 2019 | AMENDING BUDGET 2019 (b) | ASSIGNED REVENUE & CARRY-OVER | TRANSFERS | TOTAL AVAILABLE APPROPRIATIONS | EXECUTION 2019 | DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS | APPROPRIATIONS CARRIED OVER TO 2020 | DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020 | % EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020 | |
| H | | | | | | | (1) | (2) | (3) | (4) | (5) = (1) + (2) + (3) + (4) | (6) | (7) = (5) - (6) | (8) | (9) = (7) - (8) | (10) = ((6) + (8)) / (5) | |
| | | | | | | | (a) | | | | | | | | | | |
| 05 | | | | | | AGRICULTURE AND RURAL DEVELOPMENT | 43.191.947.000 | 0 | 1.614.403.437 | 0 | 44.806.350.437 | 43.962.411.116 | 843.939.321 | 815.012.054 | 28.927.267 | 100% | |
| | 05 01 | | | | | ADMINISTRATIVE EXPENDITURE OF THE AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA | 11.560.000 | 0 | 0 | -400.000 | 11.160.000 | 10.706.181 | 453.819 | 0 | 453.819 | 96% | |
| | | 05 01 04 | | | | Support expenditure | 8.000.000 | 0 | 0 | -400.000 | 7.600.000 | 7.146.181 | 453.819 | 0 | 453.819 | 94% | |
| | | | 05 01 04 01 | | | European Agricultural Guarantee Fund (EAGF) - Non-operational technical assistance | 8.000.000 | 0 | 0 | -400.000 | 7.600.000 | 7.146.181 | 453.819 | 0 | 453.819 | 94% | |
| | | 05 01 06 | | | | Executive agencies | 3.560.000 | 0 | 0 | 0 | 3.560.000 | 3.560.000 | 0 | 0 | 0 | 100% | |
| | | | 05 01 06 01 | | | Consumer, Health, Agriculture and Food Executive Agency - Contribution from the Agricultural promotion programme | 3.560.000 | 0 | 0 | 0 | 3.560.000 | 3.560.000 | 0 | 0 | 0 | 100% | |
| | 05 02 | | | | | IMPROVING THE COMPETITIVENESS OF THE AGRICULTURAL SECTOR THROUGH INTERVENTIONS IN AGRICULTURAL MARKETS | 2.498.700.000 | 0 | 140.000.000 | -119.559.500 | 2.519.140.500 | 2.473.006.493 | 46.134.007 | 46.085.942 | 48.065 | 100% | |
| | | 05 02 01 | | | | Cereals | p.m. | 0 | 0 | -1.290 | -1.290 | -1.292 | 2 | 0 | 2 | | |
| | | | 05 02 01 01 | | | Export refunds for cereals | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | 05 02 01 02 | | | Intervention storage of cereals | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | 05 02 01 99 | | | Other measures (cereals) | p.m. | 0 | 0 | -1.290 | -1.290 | -1.292 | 2 | 0 | 2 | 100% | |
| | | 05 02 02 | | | | Rice | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | 05 02 02 01 | | | Export refunds for rice | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | 05 02 02 02 | | | Intervention storage of rice | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | 05 02 02 99 | | | Other measures (rice) | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 05 02 03 | | | | Refunds on non-Annex I products | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | 05 02 04 | | | | Food programmes | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | 05 02 04 99 | | | Other measures (food programmes) | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 05 02 05 | | | | Sugar | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | 05 02 05 01 | | | Export refunds for sugar and Isoglucose | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | 05 02 05 03 | | | Production refunds for sugar used in the chemical industry | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | 05 02 05 08 | | | Private storage of sugar | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | 05 02 05 99 | | | Other measures (sugar) | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 05 02 06 | | | | Olive oil | 44.600.000 | 0 | -7.940.900 | 36.659.100 | 36.659.051 | 36.659.051 | 49 | 0 | 49 | 100% | |
| | | | 05 02 06 03 | | | Private storage of olive oil | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | 05 02 06 05 | | | Quality improvement measures | 44.000.000 | 0 | -7.340.900 | 36.659.100 | 36.659.051 | 36.659.051 | 49 | 0 | 49 | 100% | |
| | | | 05 02 06 99 | | | Other measures (olive oil) | 600.000 | 0 | -600.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 05 02 07 | | | | Textile plants | 100.000 | 0 | -100.000 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | | 05 02 07 02 | | | Private storage of flax fibre | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | 05 02 07 03 | | | Cotton - National restructuring programmes | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | 05 02 07 99 | | | Other measures (textile plants) | 100.000 | 0 | -100.000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 05 02 08 | | | | Fruits and vegetables | 715.100.000 | 0 | 140.000.000 | 56.664.400 | 911.764.400 | 865.676.260 | 46.086.140 | 46.085.942 | 198 | 100% | |
| | | | 05 02 08 03 | | | Operational funds for producer organisations | 709.000.000 | 0 | 140.000.000 | 60.660.000 | 909.660.000 | 863.574.058 | 46.085.942 | 46.085.942 | 0 | 100% | |
| | | | 05 02 08 11 | | | Aid to producer groups for preliminary recognition | 5.000.000 | 0 | 0 | -3.611.800 | 1.388.200 | 1.388.157 | 43 | 0 | 43 | 100% | |
| | | | 05 02 08 12 | | | School fruit scheme | 100.000 | 0 | 135.400 | 235.400 | 235.335 | 65 | 0 | 65 | 100% | | |
| | | | 05 02 08 99 | | | Other measures (fruit and vegetables) | 1.000.000 | 0 | -519.200 | 480.800 | 480.710 | 90 | 0 | 90 | 100% | | |

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2019 FINANCIAL YEAR

| Commitment Appropriations | | HEADING | ADOPTED BUDGET 2019 | AMENDING BUDGET 2019 (b) | ASSIGNED REVENUE & CARRY-OVER | TRANSFERS | TOTAL AVAILABLE APPROPRIATIONS (5) = (1) + (2) + (3) + (4) | EXECUTION 2019 | DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS (7) = (5) - (6) | APPROPRIATIONS CARRIED OVER TO 2020 (8) | DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020 (9) = (7) - (8) | % EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020 (10) = (6) + (8) / (5) |
|---------------------------|-------------|--|---------------------|--------------------------|-------------------------------|-------------|--|----------------|---|---|--|--|
| M F T C A I | H | | | | | | | | | | | |
| (a) | | | | | | | | | | | | |
| 2 | 05 02 09 | Products of the wine-growing sector | 1.035.100.000 | 0 | 0 | -47.561.240 | 987.538.760 | 987.503.626 | 35.134 | 0 | 35.134 | 100% |
| | 05 02 09 08 | National support programmes for the wine sector | 1.035.000.000 | 0 | 0 | -48.810.000 | 986.190.000 | 986.189.944 | 56 | 0 | 56 | 100% |
| | 05 02 09 99 | Other measures (wine-growing sector) | 100.000 | 0 | 0 | 1.248.760 | 1.348.760 | 1.313.682 | 35.078 | 0 | 35.078 | 97% |
| 2 | 05 02 10 | Promotion | 184.100.000 | 0 | 0 | -5.361.900 | 178.738.100 | 178.738.036 | 64 | 0 | 64 | 100% |
| | 05 02 10 01 | Promotion measures - Payments by Member States | 83.000.000 | 0 | 0 | -5.361.900 | 77.638.100 | 77.638.036 | 64 | 0 | 64 | 100% |
| | 05 02 10 02 | Promotion measures - Direct payments by the Union | 101.100.000 | 0 | 0 | 0 | 101.100.000 | 101.100.000 | 0 | 0 | 0 | 100% |
| | 05 02 10 99 | Other measures (promotion) | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| 2 | 05 02 11 | Other plant products/measures | 233.400.000 | 0 | 0 | -3.114.700 | 230.285.300 | 230.284.512 | 788 | 0 | 788 | 100% |
| | 05 02 11 03 | Hops - Aid to producer organisations | 2.300.000 | 0 | 0 | -23.000 | 2.277.000 | 2.277.000 | 0 | 0 | 0 | 100% |
| | 05 02 11 04 | POSEI (excluding direct payments) | 231.000.000 | 0 | 0 | -3.255.700 | 227.744.300 | 227.744.243 | 57 | 0 | 57 | 100% |
| | 05 02 11 99 | Other measures (other plant products/measures) | 100.000 | 0 | 0 | 164.000 | 264.000 | 263.269 | 731 | 0 | 731 | 100% |
| 2 | 05 02 12 | Milk and Milk products | 6.300.000 | 0 | 0 | -66.574.350 | -60.274.350 | -60.286.069 | 11.719 | 0 | 11.719 | 100% |
| | 05 02 12 01 | Refunds for milk and milk products | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| | 05 02 12 02 | Storage measures for skimmed-milk powder | 6.000.000 | 0 | 0 | -66.942.100 | -60.942.100 | -60.952.501 | 10.401 | 0 | 10.401 | 100% |
| | 05 02 12 04 | Storage measures for butter and cream | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| | 05 02 12 06 | Private storage of certain cheeses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| | 05 02 12 08 | School milk | 200.000 | 0 | 0 | 476.950 | 676.950 | 676.939 | 11 | 0 | 11 | 100% |
| | 05 02 12 99 | Other measures (milk and milk products) | 100.000 | 0 | 0 | -109.200 | -9.200 | -10.506 | 1.306 | 0 | 1.306 | 114% |
| 2 | 05 02 13 | Beef and Veal | p.m. | 0 | 0 | 1.055.770 | 1.055.770 | 1.055.764 | 6 | 0 | 6 | 100% |
| | 05 02 13 01 | Refunds for beef and veal | p.m. | 0 | 0 | 1.055.770 | 1.055.770 | 1.055.764 | 6 | 0 | 6 | 100% |
| | 05 02 13 02 | Storage measures for beef and veal | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| | 05 02 13 04 | Refunds for live animals | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| | 05 02 13 99 | Other measures (beef and veal) | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| 2 | 05 02 14 | Sheepmeat and goatmeat | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| | 05 02 14 01 | Private storage of sheepmeat and goatmeat | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| | 05 02 14 99 | Other measures (sheepmeat and goatmeat) | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| 2 | 05 02 15 | Pigmeat, eggs and poultry, bee-keeping and other animal products | 63.000.000 | 0 | 0 | -21.138.600 | 41.881.400 | 41.881.301 | 99 | 0 | 99 | 100% |
| | 05 02 15 01 | Refunds for pigmeat | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| | 05 02 15 02 | Private storage of pigmeat | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| | 05 02 15 04 | Refunds for eggs | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| | 05 02 15 05 | Refunds for poultrymeat | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| | 05 02 15 06 | Specific aid for bee-keeping | 35.000.000 | 0 | 0 | -742.700 | 34.257.300 | 34.257.279 | 21 | 0 | 21 | 100% |
| | 05 02 15 99 | Other measures (pigmeat, poultry, eggs - bee-keeping, other animal products) | 28.000.000 | 0 | 0 | -20.375.900 | 7.624.100 | 7.624.021 | 79 | 0 | 79 | 100% |
| 2 | 05 02 18 | School schemes | 217.000.000 | 0 | 0 | -25.506.690 | 191.493.310 | 191.493.305 | 5 | 0 | 5 | 100% |

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2019 FINANCIAL YEAR
 Commitment Appropriations

| M F F H | T C A I | HEADING | (1) ADOPTED BUDGET 2019 | (2) AMENDING BUDGET 2019 (b) | (3) ASSIGNED REVENUE & CARRY-OVER | (4) TRANSFERS | (5) = (1) + (2) + (3) + (4) TOTAL AVAILABLE APPROPRIATIONS | (6) EXECUTION 2019 | (7) = (5) - (6) DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS | (8) APPROPRIATIONS CARRIED OVER TO 2020 | (9) = (7) - (8) DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020 | (10) = (6) + (8) / (5) % EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020 |
|------------------|------------------|---|-------------------------------|---|---|---------------------|--|-----------------------|---|--|--|---|
| (a) | | | | | | | | | | | | |
| 05 | 03 | DIRECT PAYMENTS AIMED AT CONTRIBUTING TO FARM INCOMES, LIMITING FARM INCOME VARIABILITY AND MEETING ENVIRONMENT AND CLIMATE OBJECTIVES | 40.544.700.000 | 0 | 1.474.403.437 | 112.472.100 | 42.131.575.537 | 41.335.655.479 | 795.920.059 | 768.926.112 | 26.993.947 | 100% |
| 2 | 05 | 03 | 01 | 02 | 0 | 231.583.900 | 35.634.487.337 | 35.328.603.280 | 305.885.058 | 302.099.112 | 3.785.946 | 100% |
| | | | | | 0 | -33.789.100 | 4.299.210.900 | 4.299.210.874 | 26 | 0 | 26 | 100% |
| | | | | | 0 | 1.052.470 | 1.654.052.470 | 1.654.052.464 | 6 | 0 | 6 | 100% |
| | | | | | 0 | 1.014.903.437 | 17.376.975.627 | 17.074.874.516 | 302.099.112 | 302.099.112 | 0 | 100% |
| | | | | | 0 | -3.069.860 | 11.750.930.140 | 11.750.930.140 | 0 | 0 | 0 | 100% |
| | | | | | 0 | -237.100 | 4.762.900 | 4.762.294 | 606 | 0 | 606 | 100% |
| | | | | | 0 | 127.444.600 | 542.444.600 | 542.444.594 | 6 | 0 | 6 | 100% |
| | | | | | 0 | -10.887.300 | 6.112.700 | 2.327.398 | 3.785.302 | 0 | 3.785.302 | 38% |
| 2 | 05 | 03 | 02 | Other direct payments | 0 | -119.111.800 | 5.568.888.200 | 5.568.887.950 | 250 | 0 | 250 | 100% |
| | | | | | 0 | -1038.800 | 244.961.200 | 244.961.138 | 62 | 0 | 62 | 100% |
| | | | | | 0 | 947.900 | 420.947.900 | 420.947.896 | 4 | 0 | 4 | 100% |
| | | | | | 0 | -871.700 | 16.128.300 | 16.128.259 | 41 | 0 | 41 | 100% |
| | | | | | 0 | -43.016.500 | 3.989.983.453 | 3.989.983.453 | 47 | 0 | 47 | 100% |
| | | | | | 0 | -72.585.200 | 897.414.800 | 897.414.772 | 28 | 0 | 28 | 100% |
| | | | | | 0 | -2.547.500 | -547.500 | -547.568 | 68 | 0 | 68 | 100% |
| 2 | 05 | 03 | 03 | Additional amounts of aid | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 2 | 05 | 03 | 09 | Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline (c) | 0 | 459.500.000 | 926.326.647 | 438.165.249 | 488.161.398 | 466.827.000 | 21.334.398 | 98% |
| 2 | 05 | 03 | 10 | Reserve for crisis in the agricultural sector | 0 | -466.826.647 | 1.873.353 | 0 | 1.873.353 | 0 | 1.873.353 | - |

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2019 FINANCIAL YEAR
 Commitment Appropriations

| M F H | T C A I | HEADING | ADOPTED BUDGET 2019 | AMENDING BUDGET 2019 (b) | ASSIGNED REVENUE & CARRY-OVER | TRANSFERS | TOTAL AVAILABLE APPROPRIATIONS | EXECUTION 2019 | DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS | APPROPRIATIONS CARRIED OVER TO 2020 | DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020 | % EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020 |
|---|------------------|--|------------------------|--------------------------------|--|----------------------|-----------------------------------|-----------------------|--|---|---|---|
| | | | (1) | (2) | (3) | (4) | (5) = (1) + (2) + (3) + (4) | (6) | (7) = (5) - (6) | (8) | (9) = (7) - (8) | (10) = (6) + (9) / (5) |
| | | | (a) | | | | | | | | | |
| 05 04 RURAL DEVELOPMENT | | | 0 | -451.200 | 0 | -451.200 | -451.200 | -452.428 | 1.228 | 0 | 1.228 | - |
| Completion of rural development financed by the EAGGF-Guarantee Section - Programming period 2000 - 2006 | | | | | | | | | | | | |
| 2 | 05 04 01 | Completion of rural development financed by the EAGGF-Guarantee Section - Programming period 2000-2006 | p.m. | -451.200 | 0 | -451.200 | -451.200 | -452.428 | 1.228 | 0 | 1.228 | 100% |
| 2 | 05 04 01 14 | | p.m. | -451.200 | 0 | -451.200 | -451.200 | -452.428 | 1.228 | 0 | 1.228 | 100% |
| Completion of other measures | | | | | | | | | | | | |
| 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 | | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 05 07 AUDIT OF AGRICULTURAL EXPENDITURE FINANCED BY THE EAGF | | | 61.430.000 | 0 | 0 | 8.438.600 | 69.868.600 | 69.718.300 | 150.300 | 0 | 150.300 | 100% |
| 05 07 01 Control of agricultural expenditure | | | 31.430.000 | 0 | 0 | 27.215.900 | 58.645.900 | 58.495.655 | 150.245 | 0 | 150.245 | 100% |
| 2 | 05 07 01 02 | Monitoring and preventive measures - Direct payments by the Union | 9.130.000 | 0 | 0 | 750.000 | 9.880.000 | 9.729.813 | 150.187 | 0 | 150.187 | 98% |
| 2 | 05 07 01 06 | Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section | 19.700.000 | 0 | 0 | -9.264.700 | 10.435.300 | 10.435.259 | 41 | 0 | 41 | 100% |
| 2 | 05 07 01 07 | Expenditure for financial corrections in favour of Member States following decisions on conformity clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section | 2.600.000 | 0 | 0 | 35.730.600 | 38.330.600 | 38.330.582 | 18 | 0 | 18 | 100% |
| 2 | 05 07 02 | Settlement of disputes | 30.000.000 | 0 | 0 | -18.777.300 | 11.222.700 | 11.222.645 | 55 | 0 | 55 | 100% |
| 05 08 POLICY STRATEGY AND COORDINATION OF THE AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA | | | 75.557.000 | 0 | 0 | -500.000 | 75.057.000 | 73.777.092 | 1.279.908 | 0 | 1.279.908 | 98% |
| 2 | 05 08 01 | Farm Accountancy Data Network (FADN) | 15.682.000 | 0 | 0 | 0 | 15.682.000 | 15.654.086 | 27.914 | 0 | 27.914 | 100% |
| 2 | 05 08 02 | Surveys on the structure of agricultural holdings | 40.000.000 | 0 | 0 | 0 | 40.000.000 | 39.400.000 | 600.000 | 0 | 600.000 | 99% |
| 2 | 05 08 03 | Restructuring of systems for agricultural surveys | 2.800.000 | 0 | 0 | 6.812 | 2.806.812 | 2.745.971 | 60.841 | 0 | 60.841 | 98% |
| 2 | 05 08 06 | Enhancing public awareness of the common agricultural policy | 12.275.000 | 0 | 0 | 0 | 12.275.000 | 12.274.879 | 121 | 0 | 121 | 100% |
| 2 | 05 08 09 | EAGF - Operational technical assistance | 4.800.000 | 0 | 0 | -506.812 | 4.293.188 | 3.702.155 | 591.033 | 0 | 591.033 | 86% |
| TOTAL 2019 EAGF | | | 43.191.947.000 | 0 | 0 | 1.614.403.437 | 44.806.350.437 | 43.962.411.116 | 843.939.321 | 815.012.054 | 28.927.267 | 99,9% |

(a) MFH = Multiannual Financial Framework-Heading / T = Title / C = Chapter / A = Article / I = Item
 (b) For EAGF, the adopted budget has not been amended
 (c) The difference established in column (9) relates to unused appropriations for the reimbursement in relation to financial discipline in 2019 which cannot be used by the EAGF after 2019.

ANNEX 6

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

| Commitment Appropriations | | Assigned Revenue 2019 | | | | Use of Assigned Revenue | | | | in EUROS |
|---|-------|--|----------------|------------------------------|----------------|----------------------------|--|-------|----------------|-------------------------|
| ITEM | Funds | Description | Amount | Link - Budgetary Attribution | | Budgetary Expenditure Item | Description | Funds | Amount | Carried forward to 2020 |
| | | | | Budgetary item | Detail | | | | | |
| CHAPTER 67 : REVENUE CONCERNING EAGF | | | | | | | | | | |
| 6 7 0 1 | IC4 | Clearance of EAGF accounts – Assigned revenue | 548.313.890,74 | 05 02 08 03 | 46.085.889,13 | 05 02 08 03 | Operational funds for producer organisations | C4 | 0,00 | |
| | | | | 05 03 01 10 | 502.228.001,61 | 05 03 01 10 | Basic payment scheme (BPS) | C4 | 357.886.910,66 | |
| | | | | | | | | | | 190.426.980,08 |
| 6 7 0 2 | IC4 | EAGF irregularities – Assigned revenue | 155.800.114,28 | 05 03 01 10 | 155.800.114,28 | 05 03 01 10 | Basic payment scheme (BPS) | C4 | 0,00 | |
| 6 7 0 3 | IC4 | Supervisory from milk producers – Assigned revenue | 1.957.906,51 | 05 03 01 10 | 1.957.906,51 | 05 03 01 10 | Basic payment scheme (BPS) | C4 | 0,00 | |
| 6 7 0 | IC4 | Revenue concerning EAGF | 706.071.911,53 | | | | | | | 157.758.020,79 |
| 6 7 | IC4 | REVENUE CONCERNING EAGF TOTAL Chapter 67 | 706.071.911,53 | | 706.071.911,53 | | | | | 357.886.910,66 |
| TOTAL | | | | | | | | | | 348.185.000,87 |

ANNEX 7
 Assigned revenue for policy area 05 (under shared management) Appropriations C5

in EUROS

| Commitment Appropriations | | Assigned Revenue 2019 | | | | Use of Assigned Revenue | | | | |
|---|-------|--|-----------------------|------------------------------|----------------|----------------------------|-------|---|-----------------------|----------------|
| ITEM | Funds | Description | Amount | Link - Budgetary Attribution | | Budgetary Expenditure Item | Funds | Description | Amount | |
| | | | | Budgetary Item | Detail | | | | Detail | Total |
| CHAPTER 67 : REVENUE CONCERNING EAGF | | | | | | | | | | |
| 6 7 0 1 | IC5 | Clearance of EAGF accounts – Assigned revenue | 448.831.525,93 | 05 02 08 03 | 93.914.110,87 | 05 02 08 03 | C5 | Operational funds for producers organisations | 93.914.110,87 | |
| | | | | 05 03 01 10 | 354.917.415,06 | 05 03 01 10 | C5 | Basic payment scheme (BFS) | 354.917.415,06 | |
| | | | 448.831.525,93 | | | | | | 448.831.525,93 | |
| 6 7 0 2 | IC5 | EAGF Irregularities – Assigned revenue | 0,00 | | | | | | | |
| 6 7 0 3 | IC5 | Supervisory from milk producers – Assigned revenue | 0,00 | | | | | | | |
| | | | 448.831.525,93 | | | | | | 0,00 | |
| 6 7 | IC5 | REVENUE CONCERNING EAGF TOTAL Chapter 67 | 448.831.525,93 | | | | | | | 448.831.525,93 |
| TOTAL | | | 448.831.525,93 | | | | | TOTAL | 448.831.525,93 | |

ANNEX 8
 Budget 2019 - 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 | D E P R E C I A T I O N S | | | |
| | | | | | | | Total depreciation g = h + i | Purchase depreciation h | | |
| CEREALS | | | | | | | | | | |
| BREAD MAKING QUALITY WHEAT | | | | | | | | | | |
| BARLEY | | | | | | | | | | |
| RYE | | | | | | | | | | |
| MAIZE | | | | | | | | | | |
| SORGHUM | | | | | | | | | | |
| RICE | | | | | | | | | | |
| SUGAR | | | | | | | | | | |
| WHITE SUGAR | | | | | | | | | | |
| RAW SUGAR | | | | | | | | | | |
| OLIVE OIL | | | | | | | | | | |
| FIBRE FLAX AND HEMP | | | | | | | | | | |
| PRODUCTS OF THE WINE-GROWING SECTOR/ ALCOHOL | | | | | | | | | | |
| MILK PRODUCTS | -60,95 | 0,00 | -60,95 | 2,98 | | -63,94 | 0,00 | | | 0,00 |
| SKIMMED MILK | -60,95 | | -60,95 | 2,98 | | -63,94 | | | | |
| BUTTER AND CREAM | | | | | | | | | | |
| CHEESE | | | | | | | | | | |
| BEEF MEAT | | | | | | | | | | |
| PIGMEAT | | | | | | | | | | |
| TOTAL | -60,95 | 0,00 | -60,95 | 2,98 | | -63,94 | 0,00 | | | 0,00 |

ANNEX 9
 Budget 2019 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

| Commitment Appropriations Budget line | Fund source | Heading | In EURS | | | | | | | | | | | | | | | | | | | |
|--|-------------|--|------------|------------|------------|------------|-------------|------------|-------------|-------------|-------------|-------------|-----------|-------------|-----------|-----------|-----------|---|---|---|---|---|
| | | | BE | BG | CZ | DK | DE | EE | IE | EL | ES | FR | HR | IT | CY | LV | LT | | | | | |
| 05 01 04 01 | C1 | Support expenditure for European Agriculture Guarantee Fund (EAGF) — Non-operational technical assistance | | | | | | | | | | | | | | | | | | | | |
| 05 01 04 | C1 | Support expenditure for operations and programmes in the 'Agriculture and rural development' policy area | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 01 06 01 | C1 | Consumer, Health, Agriculture and Food Executive Agency — Contribution from the agricultural promotion programme | | | | | | | | | | | | | | | | | | | | |
| 05 01 06 | C1 | Executive agencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 01 | C1 | Administrative expenditure of the 'Agriculture and rural development' policy area | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 02 01 99 | C1 | Other measures (cereals) | | | | | | | | | | | | | | | | | | | | |
| 05 02 01 | C1 | Cereals | | | | | | | | | | | | | | | | | | | | |
| 05 02 06 05 | C1 | Quality improvement measures | | | | | | | | | | | | | | | | | | | | |
| 05 02 06 | C1 | Olive oil | 47.718.048 | 125.823 | 3.482.407 | 2.911.810 | 42.847.753 | 4.207.444 | 9.889.942 | 285.772.755 | 109.576.365 | 217.654.205 | 404.288 | 612.389 | | | | | | | | |
| 05 02 08 03 | C4 | Operational funds for producer organisations | 7.558.383 | 125.823 | 3.884.803 | 5.082.146 | 43.273.253 | 4.207.444 | 11.438.677 | 28.617.824 | 18.935.558 | 222.934.017 | 404.288 | 722.198 | | | | | | | | |
| 05 02 08 03 | C1,C4,C5 | Ad to producer groups for preliminary recognition | 55.274.431 | 654.016 | | | | | 11.438.677 | 28.617.824 | 18.935.558 | | | | | | | | | | | |
| 05 02 08 11 | C1 | School fruit schemes | 2.580 | | | -1.988 | | | 10.524 | | 292.588 | | | | | | | | | | | |
| 05 02 08 39 | C1 | Other measures (fruit and vegetables) | | | | | | | 135.253 | | 52.682 | | | | | | | | | | | |
| 05 02 08 | C4 | Other measures (fruit and vegetables) | 47.713.468 | 779.839 | 3.482.407 | 2.911.810 | 42.845.765 | 4.207.444 | 9.889.942 | 285.942.772 | 109.833.047 | 217.201.784 | 404.288 | 612.389 | | | | | | | | |
| 05 02 08 | C4 | Fruit and vegetables | 7.558.383 | | 402.397 | 2.150.336 | 425.500 | | 1.548.735 | 28.617.824 | 18.935.558 | 222.934.017 | 404.288 | 722.198 | | | | | | | | |
| 05 02 08 | C5 | National support programmes for the wine sector | 55.271.851 | 779.839 | 3.884.803 | 5.082.146 | 43.271.265 | 4.207.444 | 11.438.677 | 28.617.824 | 18.935.558 | 222.934.017 | 404.288 | 722.198 | | | | | | | | |
| 05 02 09 08 | C1 | Other measures (wine-growing sector) | 14.336.343 | | 5.102.378 | | 37.733.032 | | 11.814.724 | 196.086.073 | 285.594.281 | 5.900.346 | 4.634.000 | 12.758 | | | | | | | | |
| 05 02 09 59 | C1 | Products of the wine-growing sector | 0 | 14.336.343 | 5.102.378 | 0 | 37.733.032 | 0 | 11.814.724 | 196.108.164 | 285.594.281 | 5.900.346 | 4.634.000 | 0 | 12.758 | | | | | | | |
| 05 02 10 01 | C1 | Promotion measures — Payments by Member States | 3.800.910 | 1.153.726 | 197.279 | 2.381.580 | 1.232.301 | 29.982 | 10.470.818 | 10.252.235 | 12.629.648 | 17.088.781 | 674.554 | 463.027 | 2.065.082 | | | | | | | |
| 05 02 10 02 | C1 | Promotion measures — Direct payments by the Union | | | | | | | | | | | | | | | | | | | | |
| 05 02 10 | C1 | Promotion | 3.800.910 | 1.153.726 | 197.279 | 2.381.580 | 1.232.301 | 29.982 | 10.470.818 | 10.252.235 | 12.629.648 | 17.088.781 | 674.554 | 463.027 | 2.065.082 | | | | | | | |
| 05 02 11 03 | C1 | RDPS — Ad to producer organisations | | | | | | | | | | | | | | | | | | | | |
| 05 02 11 04 | C1 | POSEI (excluding direct payments) | | | | | | | | | | | | | | | | | | | | |
| 05 02 11 99 | C1 | Other measures (other plant) | | | | | | | | | | | | | | | | | | | | |
| 05 02 11 | C1 | Other plant products/measures | | | | | | | | | | | | | | | | | | | | |
| 05 02 12 02 | C1 | Storage measures for skimmed milk powder | -1.019.062 | | -232.388 | | -4.357.870 | -214.931 | -15.439.667 | -1.654.726 | -19.077.576 | | | | | | | | | | | |
| 05 02 12 08 | C1 | School milk | | | | | | | | | | | | | | | | | | | | |
| 05 02 12 99 | C1 | Other measures (milk and milk products) | | | | | | | | | | | | | | | | | | | | |
| 05 02 12 | C1 | Milk and milk products | -1.019.062 | | -232.388 | | -4.357.870 | -214.931 | -15.439.667 | -1.654.726 | -19.077.576 | | | | | | | | | | | |
| 05 02 13 01 | C1 | Refunds for beef and veal | | | | | | | | | | | | | | | | | | | | |
| 05 02 13 | C1 | Beef and veal | | | | | | | | | | | | | | | | | | | | |
| 05 02 15 06 | C1 | Specific aid for bee-keeping | | | | | | | | | | | | | | | | | | | | |
| 05 02 15 99 | C1 | Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products) | 249.313 | 944.214 | 1.249.910 | 120.746 | 1.046.152 | 82.711 | 3.456.027 | 5.113.351 | 3.536.417 | 1.126.609 | 94.491 | 192.614 | 270.228 | | | | | | | |
| 05 02 15 | C1 | Pigmeat, eggs and poultry, bee-keeping | 249.313 | 944.214 | 1.249.910 | 120.746 | 1.046.152 | 82.711 | 3.456.027 | 5.113.351 | 3.536.417 | 1.126.609 | 94.491 | 192.614 | 270.228 | | | | | | | |
| 05 02 18 00 | C1 | School schemes | 2.393.932 | 2.868.673 | 6.105.931 | 3.423.926 | 33.235.166 | 1.293.820 | 2.960.400 | 3.104.061 | 19.151.780 | 3.900.477 | 2.320.437 | 24.708.760 | 686.463 | 1.586.445 | 2.332.558 | | | | | |
| 05 02 18 | C1 | School schemes | 2.393.932 | 2.868.673 | 6.105.931 | 3.423.926 | 33.235.166 | 1.293.820 | 2.960.400 | 3.104.061 | 19.151.780 | 3.900.477 | 2.320.437 | 24.708.760 | 686.463 | 1.586.445 | 2.332.558 | | | | | |
| 05 02 | C1 | Improving the competitiveness of the agricultural sector through interventions in agricultural markets | 53.128.561 | 20.080.794 | 15.916.516 | 8.837.860 | 115.151.739 | 11.913.362 | -3.163.933 | 54.975.762 | 651.868.250 | 500.852.002 | 9.348.392 | 606.806.475 | 6.483.795 | 1.330.762 | 412.590 | | | | | |
| 05 02 | C4 | Improving the competitiveness of the agricultural sector through interventions in agricultural markets | 7.558.383 | | 402.397 | 2.150.336 | 425.500 | | 1.548.735 | 28.617.824 | 18.935.558 | 222.934.017 | 404.288 | 722.198 | | | | | | | | |
| 05 02 | C1,C4,C5 | Improving the competitiveness of the agricultural sector through interventions in agricultural markets | 60.668.944 | 20.080.794 | 16.318.913 | 10.888.296 | 115.577.239 | 11.913.362 | -3.163.933 | 56.525.497 | 658.486.074 | 519.187.950 | 9.348.392 | 631.086.287 | 6.483.795 | 1.440.570 | 412.590 | | | | | |

ANNEX 9
 Budget 2019 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

| Commitment Appropriations | | In EURS | | | | | | | | | | | | | | | |
|---------------------------|-------------|---|-------------|-------------|-------------|-------------|---------------|-------------|---------------|---------------|---------------|---------------|-------------|---------------|------------|-------------|-------------|
| Budget line | Fund source | Heading | BE | BG | CZ | DK | DE | EE | IE | EL | ES | FR | HR | IT | CY | LV | LT |
| 05 03 01 02 | C1 | Single area payment scheme (SAPS) | 46 364 442 | 365 539 892 | 455 081 919 | 0 | 84 664 769 | 0 | 0 | 0 | 0 | 673 349 258 | 27 161 674 | 0 | 29 431 331 | 128 058 656 | 177 271 991 |
| 05 03 01 07 | C1 | Redistributive payment | 151 155 578 | 53 927 244 | 0 | 0 | 329 828 680 | 0 | 0 | 0 | 0 | 2 910 702 653 | 117 736 992 | 1 590 991 535 | 0 | 0 | 70 555 381 |
| 05 03 01 10 | C4 | Basic payment scheme (BPS) | 155 805 | 186 949 | 0 | 186 949 | 988 862 | 0 | 1 760 646 | 606 800 | 29 570 090 | 782 407 | 643 061 | 202 844 767 | 0 | 0 | 0 |
| 05 03 01 10 | C5 | Basic payment scheme (BPS) | 53 553 264 | 18 170 | 0 | 0 | 18 170 | 0 | 1 023 926 | 13 540 | 80 375 940 | 2 204 034 | 13 540 | 183 002 108 | 0 | 0 | 0 |
| 05 03 01 10 | C1,C4,C5 | Basic payment scheme (BPS) | 206 864 648 | 0 | 0 | 526 411 751 | 2 906 843 795 | 0 | 806 634 053 | 969 315 734 | 2 685 753 076 | 2 913 689 094 | 116 395 313 | 1 976 798 410 | 0 | 0 | 0 |
| 05 03 01 11 | C1 | Payment for agricultural practices beneficial for the climate and the environment | 141 591 236 | 233 376 026 | 254 411 018 | 244 420 026 | 1 414 437 938 | 38 114 028 | 354 718 309 | 521 449 750 | 1 394 882 300 | 2 015 228 863 | 82 470 375 | 1 035 471 250 | 14 443 359 | 73 672 133 | 137 985 970 |
| 05 03 01 12 | C1 | Payment for farmers in areas with natural constraints | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 03 01 13 | C1 | Payment for young farmers | 9 328 061 | 1 802 325 | 6 951 757 | 14 597 000 | 65 002 651 | 896 167 | 20 226 595 | 32 738 637 | 53 692 738 | 81 029 090 | 5 521 133 | 75 420 011 | 543 937 | 4 736 736 | 8 907 134 |
| 05 03 01 19 | C1 | Other (decoupled direct payments) | 2 247 | 0 | 0 | 2 034 | 144 454 | 0 | 625 937 | 183 861 | 1 010 767 | 0 | 48 031 | -88 926 | 0 | 0 | 0 |
| 05 03 01 | C1 | Other (decoupled direct payments) | 349 441 564 | 664 645 486 | 716 444 694 | 797 907 697 | 4 715 760 487 | 124 674 964 | 1 181 400 313 | 1 523 090 832 | 4 038 382 852 | 6 695 457 885 | 232 891 894 | 2 701 753 871 | 44 418 627 | 206 467 425 | 394 726 476 |
| 05 03 01 | C4 | Decoupled direct payments | 155 805 | 186 949 | 0 | 186 949 | 988 862 | 0 | 1 760 646 | 606 800 | 29 570 090 | 782 407 | 643 061 | 202 844 767 | 0 | 0 | 0 |
| 05 03 01 | C5 | Decoupled direct payments | 53 553 264 | 18 170 | 0 | 18 170 | 18 170 | 0 | 1 023 926 | 13 540 | 80 375 940 | 2 204 034 | 13 540 | 183 002 108 | 0 | 0 | 0 |
| 05 03 01 | C1,C4,C5 | Decoupled direct payments | 403 150 634 | 654 845 486 | 716 444 694 | 788 094 636 | 4 716 387 519 | 124 674 964 | 1 184 204 885 | 1 523 687 382 | 4 146 338 822 | 6 698 444 336 | 233 546 514 | 3 087 600 746 | 44 418 627 | 206 467 425 | 394 726 476 |
| 05 03 02 40 | C1 | Crop-specific payment for cotton | 2 538 801 | 0 | 0 | 0 | 0 | 0 | 0 | 182 922 002 | 59 500 335 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 03 02 90 | C1 | POSEI — European Union support programmes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 186 564 546 | 151 148 906 | 0 | 0 | 0 | 0 | 0 |
| 05 03 02 91 | C1 | POSEI — Smaller Aegean Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 03 02 92 | C1 | POSEI — Smaller Aegean Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 03 02 93 | C1 | POSEI — Smaller Aegean Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 03 02 94 | C1 | POSEI — Smaller Aegean Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 03 02 95 | C1 | POSEI — Smaller Aegean Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 03 02 96 | C1 | POSEI — Smaller Aegean Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 03 02 97 | C1 | POSEI — Smaller Aegean Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 03 02 98 | C1 | POSEI — Smaller Aegean Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 03 02 99 | C1 | POSEI — Smaller Aegean Islands | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 05 03 02 | C1 | Other direct payments | 79 083 651 | 121 164 466 | 126 947 784 | 23 634 951 | 19 144 754 | 6 925 202 | 2 910 204 | 441 600 520 | 900 121 129 | 1 155 247 741 | 46 302 601 | 509 900 138 | 3 767 578 | 43 009 749 | 66 839 210 |
| 05 03 09 00 | C2 | Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline | 6 137 373 | 9 613 790 | 10 933 392 | 10 531 989 | 58 845 563 | 1 443 588 | 13 273 648 | 16 982 800 | 55 957 576 | 88 279 957 | 0 | 36 077 112 | 340 460 | 2 318 690 | 4 355 566 |
| 05 03 09 | C2 | Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline | 6 137 373 | 9 613 790 | 10 933 392 | 10 531 989 | 58 845 563 | 1 443 588 | 13 273 648 | 16 982 800 | 55 957 576 | 88 279 957 | 0 | 36 077 112 | 340 460 | 2 318 690 | 4 355 566 |
| 05 03 | C1 | Direct payments aimed at contributing to farm income, limiting farm income variability and meeting environment and climate objectives | 426 525 114 | 775 009 892 | 843 392 478 | 811 542 639 | 4 734 895 241 | 131 600 186 | 1 184 310 518 | 1 964 681 102 | 4 936 513 881 | 6 843 705 636 | 276 194 495 | 3 211 654 009 | 48 206 205 | 250 277 274 | 464 565 686 |
| 05 03 | C2 | Direct payments aimed at contributing to farm income, limiting farm income variability and meeting environment and climate objectives | 6 137 373 | 9 613 790 | 10 933 392 | 10 531 989 | 58 845 563 | 1 443 588 | 13 273 648 | 16 982 800 | 55 957 576 | 88 279 957 | 0 | 36 077 112 | 340 460 | 2 318 690 | 4 355 566 |
| 05 03 | C3 | Direct payments aimed at contributing to farm income, limiting farm income variability and meeting environment and climate objectives | 155 805 | 186 949 | 0 | 186 949 | 988 862 | 0 | 1 760 646 | 606 800 | 29 570 090 | 782 407 | 643 061 | 202 844 767 | 0 | 0 | 0 |
| 05 03 | C4 | Direct payments aimed at contributing to farm income, limiting farm income variability and meeting environment and climate objectives | 53 553 264 | 18 170 | 0 | 18 170 | 18 170 | 0 | 1 023 926 | 13 540 | 80 375 940 | 2 204 034 | 13 540 | 183 002 108 | 0 | 0 | 0 |
| 05 03 | C5 | Direct payments aimed at contributing to farm income, limiting farm income variability and meeting environment and climate objectives | 486 371 957 | 785 323 742 | 854 326 870 | 822 261 597 | 4 794 347 836 | 133 043 733 | 1 200 368 137 | 1 982 270 702 | 5 101 471 587 | 6 934 977 034 | 276 851 116 | 3 633 977 986 | 48 546 685 | 252 995 964 | 485 921 252 |
| 05 03 | C1,C2,C4,C5 | Direct payments aimed at contributing to farm income, limiting farm income variability and meeting environment and climate objectives | 486 371 957 | 785 323 742 | 854 326 870 | 822 261 597 | 4 794 347 836 | 133 043 733 | 1 200 368 137 | 1 982 270 702 | 5 101 471 587 | 6 934 977 034 | 276 851 116 | 3 633 977 986 | 48 546 685 | 252 995 964 | 485 921 252 |

ANNEX 9
 Budget 2019 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

| Commitment Appropriations | | In EUROES | | | | | | | | | | | | | | |
|---------------------------|--|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|--------------------|----------------------|-------------------|--------------------|--------------------|
| Budget line | Heading | 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 | | | | | | | | | | -6,186 | | -446,242 | | | |
| 05 04 01 | Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -6,186 | 0 | -446,242 | 0 | 0 | 0 |
| 05 04 | Rural development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -6,186 | 0 | -446,242 | 0 | 0 | 0 |
| 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 the EAGGF-Guarantee Section (previous measures) and under the EAGF | | | 14,462 | 96,058 | 57,166 | 7,742 | 963,920 | 1,036,158 | 1,033,716 | | | 5,225,904 | 17,363 | | |
| 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 the EAGGF-Guarantee Section (previous measures) and under the EAGF | | | 4,666,943 | | | | | 24,352,508 | | | | | | | |
| 05 07 01 | Corrected of agricultural expenditure | 0 | 0 | 4,680,405 | 96,058 | 57,166 | 7,742 | 963,920 | 0 | 1,036,158 | 25,385,236 | 0 | 5,225,904 | 17,363 | 0 | 0 |
| 05 07 02 00 | Settlement of disputes | 4,838,623 | | | | | | -95,044 | -202,766 | 185,279 | | | 3,586,502 | | | |
| 05 07 02 | Settlement of disputes | 4,838,623 | 0 | 0 | 0 | 0 | 0 | -95,044 | -202,766 | 185,279 | 0 | 0 | 3,586,502 | 0 | 0 | 0 |
| 05 07 | Amount of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF) | 4,838,623 | 0 | 4,680,405 | 96,058 | 57,166 | 7,742 | 963,920 | -95,044 | 832,391 | 25,571,504 | 0 | 8,812,406 | 17,363 | 0 | 0 |
| 05 08 01 | Farm Accountancy Data Network (FADN) | | | | | | | | | | | | | | | |
| 05 08 02 | Surveys on the structure of agricultural holdings | | | | | | | | | | | | | | | |
| 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Sub-total EAGF Expenditure Fund source C1 | 486,492,299 | 785,990,747 | 863,939,399 | 820,476,657 | 4,850,104,146 | 132,799,270 | 1,182,100,505 | 2,019,561,820 | 5,489,214,622 | 7,270,122,935 | 297,543,886 | 3,826,826,648 | 54,717,853 | 251,608,036 | 464,978,276 |
| | Sub-total EAGF Expenditure Fund source C2 | 6,137,373 | 8,513,790 | 10,833,392 | 10,551,989 | 58,846,563 | 1,443,568 | 13,273,648 | 16,882,800 | 55,957,576 | 88,279,957 | 0 | 36,077,112 | 340,460 | 2,316,690 | 4,365,566 |
| | Sub-total EAGF Expenditure Fund source C4 | 155,805 | 0 | 0 | 166,949 | 588,862 | 0 | 1,780,646 | 606,800 | 29,970,090 | 759,407 | 643,881 | 202,844,767 | 0 | 0 | 0 |
| | Sub-total EAGF Expenditure Fund source C5 | 61,111,647 | 0 | 402,397 | 2,160,236 | 443,070 | 0 | 1,023,826 | 1,548,735 | 106,992,763 | 21,139,592 | 13,540 | 205,281,920 | 0 | 109,800 | 0 |
| | TOTAL 2019 EAGF EXPENDITURE BY MEMBER STATE | 553,897,125 | 805,604,537 | 875,325,197 | 833,346,931 | 4,909,982,242 | 134,242,838 | 1,198,176,724 | 2,038,701,154 | 5,690,736,052 | 7,480,324,911 | 288,200,507 | 4,273,030,447 | 55,057,812 | 254,036,534 | 468,333,642 |

(*) The table only shows budget items/articles for which expenditure occurred in 2019.

ANNEX 9
 Budget 2019 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

| Commitment Appropriations | | In EURS | | | | | | | | | | | | | | |
|---------------------------|---|---------|----|----|----|----|----|----|----|----|----|----|----|----|------------|---------------|
| Budget line | Fund source | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | EU | Grand Total |
| 05 01 04 01 C1 | Support expenditure for European Agriculture Guarantee Fund (EAGF) — Non-operational technical assistance | | | | | | | | | | | | | | 7 146 181 | 7 146 181 |
| 05 01 04 | Support expenditure for operations and programmes in the 'Agriculture and rural development' policy area | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 146 181 | 7 146 181 |
| 05 01 08 01 C1 | Consumer Health, Agriculture and Food Executive Agency — Contribution from the agricultural promotion programme | | | | | | | | | | | | | | 3 560 000 | 3 560 000 |
| 05 01 08 | Executive agencies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 560 000 | 3 560 000 |
| 05 01 | Administrative expenditure of the Agriculture and rural development policy area | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 706 181 | 10 706 181 |
| 05 02 01 C1 | Other measures (cereals) | | | | | | | | | | | | | | 0 | -1 292 |
| 05 02 06 C1 | Quality improvement measures | | | | | | | | | | | | | | 0 | 36 650 051 |
| 05 02 08 03 C1 | Operational funds for producer organisations | | | | | | | | | | | | | | 0 | 769 659 947 |
| 05 02 08 03 C4 | Ad to producer groups for preliminary recognition | | | | | | | | | | | | | | 0 | 93 914 111 |
| 05 02 08 03 C5 | School fruit scheme | | | | | | | | | | | | | | 0 | 863 574 038 |
| 05 02 08 03 C7,C4,C5 | Other measures (fruit and vegetables) | | | | | | | | | | | | | | 0 | 1 368 157 |
| 05 02 08 11 C1 | Other measures (fruit and vegetables) | | | | | | | | | | | | | | 0 | 235 335 |
| 05 02 08 12 C1 | Other measures (fruit and vegetables) | | | | | | | | | | | | | | 0 | 460 710 |
| 05 02 08 99 C1 | Other measures (fruit and vegetables) | | | | | | | | | | | | | | 0 | 771 764 150 |
| 05 02 08 C1 | Other measures (fruit and vegetables) | | | | | | | | | | | | | | 0 | 0 |
| 05 02 08 C4 | Fruit and vegetables | | | | | | | | | | | | | | 0 | 93 914 111 |
| 05 02 08 C5 | Fruit and vegetables | | | | | | | | | | | | | | 0 | 863 574 038 |
| 05 02 09 08 C1 | National support programmes for the wine sector | | | | | | | | | | | | | | 0 | 986 189 944 |
| 05 02 09 99 C1 | Other measures (wine-growing sector) | | | | | | | | | | | | | | 0 | 1 313 692 |
| 05 02 09 C1 | Products of the wine-growing sector | | | | | | | | | | | | | | 0 | 987 563 826 |
| 05 02 10 01 C1 | Promotion measures — Payments by Member States | | | | | | | | | | | | | | 0 | 77 638 036 |
| 05 02 10 02 C1 | Promotion measures — Direct payments by the Union | | | | | | | | | | | | | | 0 | 101 100 000 |
| 05 02 10 C1 | Promotion | | | | | | | | | | | | | | 0 | 176 738 036 |
| 05 02 11 03 C1 | Hops — Ad to producer organisations | | | | | | | | | | | | | | 0 | 2 277 000 |
| 05 02 11 04 C1 | POSE (excluding direct payments) | | | | | | | | | | | | | | 0 | 227 744 243 |
| 05 02 11 99 C1 | Other measures (other plant products/measures) | | | | | | | | | | | | | | 0 | 263 269 |
| 05 02 11 C1 | Other plant products/measures | | | | | | | | | | | | | | 0 | 230 284 512 |
| 05 02 12 02 C1 | Storage measures for skimmed-milk powder | | | | | | | | | | | | | | 0 | 60 952 501 |
| 05 02 12 09 C1 | School milk | | | | | | | | | | | | | | 0 | 676 939 |
| 05 02 12 99 C1 | Other measures (milk and milk products) | | | | | | | | | | | | | | 0 | -10 506 |
| 05 02 13 C1 | Milk and milk products | | | | | | | | | | | | | | 0 | 60 266 069 |
| 05 02 13 01 C1 | Storage measures for milk and milk products | | | | | | | | | | | | | | 0 | 1 057 754 |
| 05 02 13 06 C1 | Specific aid for bee-keeping | | | | | | | | | | | | | | 0 | 34 257 279 |
| 05 02 15 06 C1 | Other measures (poultry, quality eggs, bee-keeping, other animal products) | | | | | | | | | | | | | | 0 | 7 624 021 |
| 05 02 15 99 C1 | Pigmeat, eggs and poultry, bee-keeping and other animal products | | | | | | | | | | | | | | 0 | 41 861 301 |
| 05 02 16 C1 | School schemes | | | | | | | | | | | | | | 0 | 191 453 305 |
| 05 02 18 C1 | School schemes | | | | | | | | | | | | | | 0 | 191 453 305 |
| 05 02 C1 | School schemes | | | | | | | | | | | | | | 0 | 2 376 096 382 |
| 05 02 C4 | Improving the competitiveness of agricultural markets | | | | | | | | | | | | | | 0 | 93 914 111 |
| 05 02 C5 | Improving the competitiveness of agricultural markets | | | | | | | | | | | | | | 0 | 2 473 006 493 |

ANNEX 9
 Budget 2019 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

| Commitment Appropriations Budget line | Fund source | Heading | In EURS | | | | | | | | | | | | | | |
|--|-------------|---|-------------|---------------|-------------|-------------|---------------|---------------|-------------|---------------|-------------|-------------|---------------|-------------|---------------|------------|----------------|
| | | | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | EU | Grand Total |
| 05 03 01 02 C1 | | Single area payment scheme (SAPS) | 654,423,507 | | | 0 | 1,311,151,884 | | | 843,202,666 | | 250,376,262 | | 0 | | | 4,299,210,874 |
| 05 03 01 07 C1 | | Redistributive payment | | | | 277,452,621 | | | 17,042,993 | | | | | | | 62,483,924 | 1,654,054,664 |
| 05 03 01 10 C1 | | Basic payment scheme (BPS) | 21,869,589 | 194,864 | 457,654,393 | 451,566,848 | 66,115 | 238,950 | 248,188,046 | 71,578,785 | 251,801,989 | 374,536,549 | 1,919,623,629 | 118,671,761 | | | 16,382,070,190 |
| 05 03 01 10 C4 | | | 71,972 | 1,061 | 1,393,765 | 66,115 | 238,950 | 221,407 | 221,407 | 22,643 | 16,420 | 245,729 | 33,958,293 | | | | 357,886,911 |
| 05 03 01 10 C5 | | | 4,161 | 0 | 196,925 | 459,301,420 | 451,632,963 | 0 | 248,648,403 | 0 | 71,601,429 | 375,067,094 | 2,072,253,663 | 0 | | | 17,074,874,415 |
| 05 03 01 10 C1,C4,C5 | | Payment for agricultural practices beneficial for the climate and the environment | 9,773,439 | 379,349,610 | 531,697 | 196,251,658 | 200,915,965 | 887,361,302 | 169,206,461 | 474,579,123 | 39,916,552 | 154,602,270 | 205,107,430 | 944,710,519 | | | 11,750,930,140 |
| 05 03 01 11 C1 | | Payment for farmers in areas with natural constraints | | | | 13,757,644 | 13,467,700 | 63,450,197 | 2,159,760 | 16,639,367 | 2,654,149 | 927,655 | 10,232,018 | 9,200,484 | | | 4,762,294 |
| 05 03 01 12 C1 | | Payment for young farmers | 585,085 | 12,093,527 | 2,853 | 13,757,644 | 13,467,700 | 63,450,197 | 2,159,760 | 16,639,367 | 2,654,149 | 927,655 | 10,232,018 | 9,200,484 | | | 54,544,586 |
| 05 03 01 13 C1 | | Other (decoupled direct payments) | 32,228,114 | 1,045,399,393 | 729,414 | 667,618,686 | 666,162,716 | 2,539,416,141 | 436,181,094 | 1,426,307,404 | 116,147,865 | 382,163,449 | 416,646,941 | 588,854,881 | 2,843,199,302 | | 34,615,752,882 |
| 05 03 01 C1 | | | 71,972 | 1,061 | 1,393,765 | 66,115 | 238,950 | 221,407 | 221,407 | 22,643 | 16,420 | 245,729 | 33,958,293 | | | | 357,886,911 |
| 05 03 01 C4 | | | 4,161 | 0 | 196,925 | 459,301,420 | 451,632,963 | 0 | 248,648,403 | 0 | 71,601,429 | 375,067,094 | 2,072,253,663 | 0 | | | 354,917,415 |
| 05 03 01 C5 | | | 32,304,247 | 1,045,399,393 | 729,414 | 668,326,711 | 666,226,664 | 2,539,416,141 | 436,821,461 | 1,426,307,404 | 116,170,889 | 382,163,449 | 416,668,844 | 589,385,396 | 3,095,626,001 | 0 | 35,326,602,280 |
| 05 03 02 40 C1 | | Crop-specific payment for cotton | | | | | | | | | | | | | | | 244,961,138 |
| 05 03 02 50 C1 | | POSEI—European Union support programmes | | | | | | 81,234,442 | | | | | | | | | 420,947,896 |
| 05 03 02 52 C1 | | POSEI—Smaller Aegean islands | | | | | | | | | | | | | | | 16,128,259 |
| 05 03 02 60 C1 | | Voluntary coupled support scheme | 149,791 | 191,293,907 | 2,953,117 | 1,389,061 | 11,322,819 | 480,446,471 | 111,624,666 | 225,485,064 | 17,231,211 | 57,251,528 | 100,409,634 | 90,226,695 | 51,615,563 | | 3,989,968,453 |
| 05 03 02 61 C1 | | Small farmers scheme | 13,770,739 | 1,404,223 | 6,497,798 | 34,810,967 | 34,786,588 | 195,638,547 | 363,895 | 5,330 | | | | | | | 897,414,772 |
| 05 03 02 99 C1 | | Other (direct payments) | -466,734 | 15,200 | 2,796 | 15,200 | 2,796 | -3,800 | | | | | | | | | -547,568 |
| 05 03 02 C1 | | Other direct payments | 149,791 | 204,898,911 | 4,357,340 | 1,404,822 | 17,825,373 | 822,257,498 | 227,641,896 | 421,128,941 | 17,595,106 | 57,251,528 | 100,409,634 | 90,226,695 | 51,620,397 | 0 | 5,568,887,950 |
| 05 03 09 00 C2 | | Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline | 413,697 | 15,291,948 | 35,723 | 8,791,685 | 7,061,081 | 25,612,283 | 6,753,682 | -48,012 | 923,163 | 5,682,502 | 5,984,517 | 7,919,106 | 38,762,511 | | 439,165,249 |
| 05 03 09 C2 | | Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline | 413,697 | 15,291,948 | 35,723 | 8,791,685 | 7,061,081 | 25,612,283 | 6,753,682 | -48,012 | 923,163 | 5,682,502 | 5,984,517 | 7,919,106 | 38,762,511 | 0 | 439,165,249 |
| 05 03 C1 | | Direct payments aimed at contributing to farm incomes, limiting farm income fluctuations and improving environment and climate objectives | 32,377,905 | 1,249,949,214 | 5,086,754 | 668,032,347 | 683,986,111 | 3,361,672,640 | 664,102,990 | 1,847,437,345 | 133,743,061 | 439,414,977 | 517,098,575 | 679,081,546 | 2,994,816,344 | 0 | 40,184,665,949 |
| 05 03 C2 | | | 413,697 | 15,291,948 | 35,723 | 8,791,685 | 7,061,081 | 25,612,283 | 6,753,682 | -48,012 | 923,163 | 5,682,502 | 5,984,517 | 7,919,106 | 38,762,511 | 0 | 439,165,249 |
| 05 03 C4 | | | 71,972 | 1,061 | 1,393,765 | 66,115 | 238,950 | 221,407 | 221,407 | 22,643 | 16,420 | 245,729 | 33,958,293 | | | | 357,886,911 |
| 05 03 C5 | | | 4,161 | 0 | 196,925 | 459,301,420 | 451,632,963 | 0 | 248,648,403 | 0 | 71,601,429 | 375,067,094 | 2,072,253,663 | 0 | | | 354,917,415 |
| 05 03 C1,C2,C4,C5 | | | 32,887,735 | 1,265,241,162 | 5,123,538 | 678,511,638 | 691,113,307 | 3,387,286,922 | 671,316,929 | 1,847,389,334 | 134,668,867 | 445,097,479 | 523,063,084 | 687,631,197 | 3,186,208,909 | 0 | 41,335,656,479 |

ANNEX 9
 Budget 2019 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

| Commitment Appropriations | | In EUROS | | | | | | | | | | | | | | | | |
|---------------------------|-------------|---|------------|---------------|-----------|-------------|-------------|---------------|-------------|---------------|-------------|-------------|-------------|-------------|---------------|-------------|-------------|----------------|
| Budget line | Fund source | Heading | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | EU | Grand Total | |
| 05 04 01 14 | C1 | Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006 | | | | | | | | | | | | | | | | -452.428 |
| 05 04 01 | C1 | Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -452.428 |
| 05 04 | C1 | Rural development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -452.428 |
| 05 07 01 02 | C1 | Monitoring and preventive measures — Direct payments by the Union (**) | | | | | | | | | | | | | | | | 9 729 813 |
| | | 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 | 50 885 | 0 | 109 | 773 978 | 1 168 358 | | | | | 468 | | | | | | 10 435 259 |
| 05 07 01 07 | C1 | Expenditure for financial corrections in favour of Member States following decisions on conformity clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF | 500 845 | | | | | | | | | | | 8 811 286 | | | | 38 330 282 |
| 05 07 01 | C1 | Control of agricultural expenditure | 50 885 | 500 845 | 109 | 773 978 | 1 168 358 | 0 | 0 | 0 | 0 | 468 | 0 | 8 811 286 | 0 | 0 | 0 | 56 456 655 |
| 05 07 02 | C1 | Settlement of disputes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 435 | 2 909 616 | 0 | 0 | 11 222 845 |
| 05 07 | C1 | Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF) | 50 885 | 500 845 | 109 | 773 978 | 1 168 358 | 0 | 0 | 0 | 0 | 468 | 0 | 8 811 286 | 2 909 616 | 0 | 0 | 68 718 300 |
| 05 08 01 | C1 | Farm Accountancy Data Network (FADN) | | | | | | | | | | | | | | | | 15 654 086 |
| 05 08 02 | C1 | Surveys on the structure of agricultural holdings | | | | | | | | | | | | | | | | 39 400 000 |
| 05 08 03 | C1 | Restructuring of systems for agricultural surveys | | | | | | | | | | | | | | | | 2 745 971 |
| 05 08 06 | C1 | Enhancing public awareness of the common agricultural policy | | | | | | | | | | | | | | | | 12 274 879 |
| 05 08 09 | C1 | European Agricultural Guarantee Fund (EAGF) — Operational technical assistance | | | | | | | | | | | | | | | | 3 702 155 |
| 05 08 | C1 | Policy strategy and coordination of the 'Agriculture and rural development' policy area | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 73 777 092 |
| | | Sub-total EAGF Expenditure fund source C1 | 32 983 309 | 1 287 329 541 | 5 698 216 | 688 151 748 | 708 778 311 | 3 389 919 631 | 765 408 122 | 1 889 818 622 | 141 105 422 | 490 144 938 | 521 718 811 | 700 305 515 | 3 032 414 882 | 195 313 085 | 0 | 42 717 527 431 |
| | | Sub-total EAGF Expenditure fund source C2 | 413 897 | 15 291 348 | 35 723 | 8 781 685 | 7 061 061 | 26 612 283 | 6 753 592 | -48 012 | 923 163 | 5 692 592 | 5 884 517 | 5 884 517 | 7 919 106 | 38 762 911 | 0 | 438 163 249 |
| | | Sub-total EAGF Expenditure fund source C4 | 71 972 | 0 | 1 061 | 1 365 765 | 66 116 | 0 | 236 950 | 0 | 22 643 | 0 | 0 | 16 420 | 284 816 | 116 677 761 | 0 | 397 886 911 |
| | | Sub-total EAGF Expenditure fund source C5 | 4 151 | 410 424 | 0 | 5 516 414 | 449 046 | 0 | 1 663 688 | 0 | 0 | 0 | 457 605 | 681 592 | 642 558 | 38 806 703 | 0 | 448 831 526 |
| | | TOTAL 2018 EAGF EXPENDITURE BY MEMBER STATE | 33 483 180 | 1 303 031 952 | 5 735 000 | 708 802 591 | 716 364 555 | 3 415 571 914 | 776 068 441 | 1 889 771 510 | 142 051 228 | 456 285 047 | 528 381 039 | 709 151 985 | 3 228 685 927 | 195 313 085 | 0 | 43 962 411 116 |

(*) The table only shows budget item/articles for which expenditure occurred in 2019.

ANNEX 10

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY ARTICLE - 2013 to 2019 FINANCIAL YEARS

| Commitment Appropriations | | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|-------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Budget Line | MEASURE | | | | | | | |
| 05 01 04 | Support expenditure of Policy Area Agriculture and Rural Development | 7,21 | 7,90 | 7,99 | 5,36 | 6,19 | 6,80 | 7,15 |
| 05 01 06 | Contribution for expenditure of the executive agencies | - | - | 0,17 | 1,56 | 2,50 | 3,08 | 3,56 |
| 05 01 | ADMINISTRATIVE AGRICULTURAL EXPENDITURE | 7,21 | 7,90 | 8,15 | 6,92 | 8,69 | 9,88 | 10,71 |
| 05 02 01 | Cereals | 0,09 | 2,46 | 0,00 | 0,00 | 0,00 | 14,90 | 0,00 |
| 05 02 02 | Beef | 0,00 | 0,01 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 05 02 03 | Refunds on non-Annex 1 products | 4,88 | 0,13 | 0,05 | 0,00 | 0,00 | 0,00 | 0,00 |
| 05 02 04 | Food programmes | 491,53 | -7,24 | -3,23 | 0,00 | 0,00 | 0,00 | 0,00 |
| 05 02 05 | Sugar | -0,15 | 0,46 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 05 02 06 | Olive oil | 60,94 | 43,03 | 44,07 | 45,99 | 42,77 | 47,92 | 36,66 |
| 05 02 07 | Textile plants | 17,14 | 6,27 | 6,13 | 6,13 | 6,13 | 0,00 | 0,00 |
| 05 02 08 | Fruit and vegetables | 1,138,09 | 1,010,53 | 1,118,57 | 1,172,72 | 995,42 | 865,15 | 865,68 |
| 05 02 09 | Products of the wine-growing sector | 1,044,23 | 1,022,39 | 1,029,82 | 1,027,13 | 1,011,75 | 968,09 | 987,50 |
| 05 02 10 | Promotion | 51,48 | 54,73 | 67,52 | 81,07 | 122,26 | 161,21 | 178,74 |
| 05 02 11 | Other plant products/measures | 227,65 | 240,75 | 240,02 | 242,01 | 236,86 | 231,20 | 230,28 |
| 05 02 12 | Milk and milk products | 70,35 | 71,79 | 119,60 | 406,58 | 468,02 | 201,08 | -60,29 |
| 05 02 13 | Beer and veal | 6,49 | 0,44 | 0,15 | 30,21 | 23,65 | 0,13 | 1,06 |
| 05 02 14 | Sheepmeat and goatmeat | 0,00 | 0,00 | 0,00 | 1,64 | 3,51 | 0,00 | 0,00 |
| 05 02 15 | Pigsmeat, eggs and poultry, bee-keeping and other animal products | 0,00 | 0,00 | 0,00 | 1,84 | 3,51 | 0,00 | 0,00 |
| 05 02 16 | School Schemes | 80,52 | 32,92 | 44,16 | 140,60 | 90,74 | 49,35 | 41,88 |
| 05 02 | INTERVENTIONS IN AGRICULTURAL MARKETS | 3,193,23 | 2,478,67 | 2,666,89 | 3,154,28 | 3,001,11 | 2,709,45 | 2,473,01 |
| 05 03 01 | Decoupled direct payments | 38,842,11 | 38,952,06 | 38,293,48 | 35,204,09 | 35,366,17 | 35,304,82 | 35,328,60 |
| 05 03 02 | Other direct payments | 2,815,99 | 2,707,59 | 3,020,54 | 5,384,68 | 5,759,41 | 5,750,01 | 5,568,89 |
| 05 03 03 | Additional amounts of aid | 0,17 | 0,03 | 0,04 | 0,01 | 0,00 | 0,01 | 0,00 |
| 05 03 09 | Reimbursement of direct payments in relation to financial discipline | - | - | 863,97 | 395,36 | 425,58 | 441,68 | 438,17 |
| 05 03 | DIRECT PAYMENTS | 41,658,28 | 41,659,68 | 42,168,04 | 40,984,13 | 41,551,16 | 41,496,52 | 41,335,66 |
| 05 04 01 | Rural development financed by the EAGGF Guarantee Section – Completion of earlier programmes (2000 to 2006) | -1,03 | -1,40 | -1,29 | -1,05 | -0,52 | -0,49 | -0,45 |
| 05 04 03 | Other measures | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 |
| 05 04 | RURAL DEVELOPMENT (by ex-EAGGF Guarantee Section) | -1,03 | -1,40 | -1,29 | -1,05 | -0,52 | -0,49 | -0,45 |
| 05 07 01 | Control of agricultural expenditure | 119,25 | 26,51 | 56,82 | 59,08 | 151,42 | 26,67 | 58,50 |
| 05 07 02 | Settlement of disputes | 0,32 | 92,33 | 1,67 | 52,37 | 0,00 | 88,77 | 11,22 |
| 05 07 | AUDIT OF AGRICULTURAL EXPENDITURE | 119,58 | 118,84 | 58,49 | 111,45 | 151,42 | 115,44 | 69,72 |
| 05 08 01 | Farm Accountancy Data Network (FADN) | 14,52 | 14,52 | 14,72 | 15,08 | 14,73 | 14,74 | 15,65 |
| 05 08 02 | Surveys on the structure of agricultural holdings | 0,00 | 0,25 | 19,32 | 0,00 | 0,25 | 0,00 | 39,40 |
| 05 08 03 | Restructuring of systems for agricultural surveys | 1,54 | 1,75 | 4,66 | 4,28 | 13,67 | 1,90 | 2,75 |
| 05 08 06 | Enhancing public awareness of the common agricultural policy | 7,96 | 10,77 | 7,29 | 7,93 | 16,25 | 14,56 | 12,27 |
| 05 08 09 | European Agricultural Guarantee Fund (EAGF) – Operational technical assistance | 2,71 | 1,67 | 1,85 | 2,09 | 2,08 | 2,49 | 3,70 |
| 05 08 | POLICY STRATEGY & COORDINATION OF AGRICULTURE & RURAL DEVELOPMENT POLICY AREA | 26,73 | 28,96 | 47,84 | 29,38 | 46,96 | 33,69 | 73,78 |
| 11 01 04 | Support expenditure for operations in the Maritime affairs and fisheries' policy area | 0,78 | - | - | - | - | - | - |
| 11 01 | ADMINISTRATIVE EXPENDITURE OF THE 'MARITIME AFFAIRS AND FISHERIES' POLICY AREA | 0,78 | - | - | - | - | - | - |
| 11 02 01 | Intervention in fishery products | 16,44 | - | - | - | - | - | - |
| 11 02 03 | Fisheries programme for the outermost regions | 15,00 | - | - | - | - | - | - |
| 11 02 | FISHERIES MARKETS | 31,44 | - | - | - | - | - | - |
| 17 01 04 | Support expenditure for veterinary operations | 2,64 | - | - | - | - | - | - |
| 17 01 | ADMINISTRATIVE VETERINARY EXPENDITURE | 2,64 | - | - | - | - | - | - |
| 17 03 02 | Community tobacco fund - Direct payments by the European Union | - | - | - | - | - | - | - |
| 17 03 | PUBLIC HEALTH | - | - | - | - | - | - | - |
| 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 | 197,39 | - | - | - | - | - | - |
| 17 04 02 | Other measures in the veterinary animal welfare and public health field | 13,75 | - | - | - | - | - | - |
| 17 04 03 | Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health | 8,00 | - | - | - | - | - | - |
| 17 04 04 | Plant-health measures | 10,23 | - | - | - | - | - | - |
| 17 04 05 | Other measures | - | - | - | - | - | - | - |
| 17 04 07 | Feed and food safety and related activities | 33,91 | - | - | - | - | - | - |
| 17 04 | FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE AND PLANT HEALTH | 263,29 | - | - | - | - | - | - |
| TOTAL EAGF EXPENDITURE | | 45,302,14 | 44,292,65 | 44,948,12 | 44,285,11 | 44,758,82 | 44,364,48 | 43,962,41 |

ANNEX 11

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY MEMBER STATE - 2013 to 2019 Financial years

| Member State | EU 28 | | | | | | | | | | | | | | Member State | |
|--------------|---------------------------|----------|----------|----------|----------|----------|----------|----------|-------|-------|-------|-------|-------|-------|--------------|-------|
| | Commitment Appropriations | | | | | | | | | | | | | | | |
| | 2013 | 2014 | 2015 | 2016 (1) | 2017 (2) | 2018 (3) | 2019 | 2018 (3) | | 2019 | | | | | | |
| EAGF | EAGF | EAGF | EAGF | EAGF | EAGF | EAGF | EAGF | EAGF | EAGF | EAGF | EAGF | EAGF | EAGF | EAGF | EAGF | EAGF |
| BE | 645.0 | 612.3 | 625.4 | 610.1 | 592.8 | 608.9 | 553.9 | 1.4% | 1.4% | 1.3% | 1.3% | 1.4% | 1.3% | 1.4% | 1.3% | 1.3% |
| BG | 537.5 | 602.1 | 674.2 | 742.9 | 811.6 | 815.5 | 805.4 | 1.5% | 1.7% | 1.8% | 1.8% | 1.8% | 1.8% | 1.8% | 1.8% | 1.8% |
| CZ | 838.1 | 893.9 | 898.4 | 861.8 | 865.3 | 852.7 | 875.3 | 2.0% | 1.9% | 1.9% | 1.9% | 1.9% | 1.9% | 1.9% | 2.0% | 2.0% |
| DK | 946.0 | 937.2 | 936.5 | 876.6 | 865.5 | 842.8 | 833.3 | 2.1% | 2.0% | 1.9% | 1.9% | 1.9% | 1.9% | 1.9% | 1.9% | 1.9% |
| DE | 5,355.1 | 5,197.3 | 5,250.4 | 5,135.3 | 5,048.3 | 4,999.7 | 4,910.0 | 11.7% | 11.6% | 11.3% | 11.3% | 11.3% | 11.3% | 11.3% | 11.2% | 11.2% |
| EE | 95.4 | 100.3 | 119.4 | 122.4 | 124.4 | 125.8 | 134.2 | 0.2% | 0.3% | 0.3% | 0.3% | 0.3% | 0.3% | 0.3% | 0.3% | 0.3% |
| IE | 1,258.0 | 1,235.3 | 1,231.8 | 1,232.5 | 1,232.2 | 1,226.5 | 1,198.2 | 2.8% | 2.8% | 2.8% | 2.8% | 2.8% | 2.8% | 2.8% | 2.7% | 2.7% |
| EL | 2,346.2 | 2,292.6 | 2,229.2 | 2,157.4 | 2,111.6 | 2,116.9 | 2,038.7 | 5.0% | 4.9% | 4.7% | 4.8% | 4.8% | 4.8% | 4.8% | 4.6% | 4.6% |
| ES | 5,935.4 | 5,582.8 | 5,640.2 | 5,650.6 | 5,619.7 | 5,381.8 | 5,690.7 | 12.6% | 12.8% | 12.6% | 12.6% | 12.6% | 12.6% | 12.6% | 12.9% | 12.9% |
| FR | 8,601.9 | 8,370.1 | 8,165.1 | 7,691.4 | 8,005.5 | 7,822.8 | 7,480.3 | 18.2% | 17.4% | 17.9% | 17.9% | 17.6% | 17.6% | 17.6% | 17.0% | 17.0% |
| HR | 0.0 | 96.4 | 165.5 | 190.0 | 209.3 | 249.2 | 288.2 | 0.2% | 0.4% | 0.5% | 0.5% | 0.6% | 0.6% | 0.7% | 0.7% | 0.7% |
| IT | 4,662.3 | 4,516.1 | 4,555.9 | 4,494.4 | 4,444.3 | 4,322.8 | 4,273.0 | 10.2% | 10.1% | 9.9% | 9.9% | 9.7% | 9.7% | 9.7% | 9.7% | 9.7% |
| CY | 50.2 | 57.0 | 59.1 | 58.0 | 57.0 | 57.3 | 55.1 | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% |
| LV | 148.4 | 147.8 | 167.7 | 189.7 | 218.7 | 237.1 | 254.0 | 0.4% | 0.4% | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% | 0.6% | 0.6% |
| LT | 357.2 | 384.1 | 414.0 | 440.4 | 449.9 | 491.4 | 469.3 | 0.9% | 1.0% | 1.0% | 1.0% | 1.1% | 1.1% | 1.1% | 1.1% | 1.1% |
| LU | 34.3 | 33.5 | 33.7 | 34.5 | 34.6 | 33.6 | 33.4 | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% | 0.1% |
| HU | 1,272.0 | 1,336.9 | 1,334.0 | 1,321.4 | 1,312.4 | 1,320.0 | 1,303.0 | 3.0% | 3.0% | 2.9% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% |
| MT | 5.7 | 5.6 | 5.7 | 5.5 | 5.7 | 5.3 | 5.7 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| NL | 905.6 | 852.2 | 883.9 | 819.4 | 822.0 | 778.6 | 703.8 | 2.0% | 1.9% | 1.8% | 1.8% | 1.8% | 1.8% | 1.8% | 1.6% | 1.6% |
| AT | 730.0 | 720.6 | 727.8 | 722.6 | 721.8 | 719.4 | 716.4 | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% |
| PL | 3,184.5 | 3,215.3 | 3,572.7 | 3,603.2 | 3,482.8 | 3,433.3 | 3,415.6 | 8% | 8.1% | 7.8% | 7.8% | 7.7% | 7.7% | 7.7% | 7.8% | 7.8% |
| PT | 769.4 | 736.1 | 754.7 | 760.2 | 770.2 | 769.6 | 775.1 | 1.7% | 1.7% | 1.7% | 1.7% | 1.7% | 1.7% | 1.7% | 1.8% | 1.8% |
| RO | 1,206.8 | 1,334.5 | 1,461.0 | 1,568.4 | 1,828.4 | 1,810.5 | 1,889.8 | 3.3% | 3.5% | 4.1% | 4.1% | 4.1% | 4.1% | 4.3% | 4.3% | 4.3% |
| SI | 138.8 | 146.5 | 143.0 | 146.7 | 144.5 | 142.2 | 142.1 | 0.3% | 0.3% | 0.3% | 0.3% | 0.3% | 0.3% | 0.3% | 0.3% | 0.3% |
| SK | 363.5 | 380.9 | 439.6 | 435.8 | 443.8 | 447.9 | 456.3 | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% | 1.0% |
| FI | 541.5 | 524.7 | 542.7 | 538.5 | 537.8 | 532.3 | 528.4 | 1.2% | 1.2% | 1.2% | 1.2% | 1.2% | 1.2% | 1.2% | 1.2% | 1.2% |
| SE | 701.9 | 693.7 | 701.3 | 689.0 | 707.1 | 697.7 | 709.2 | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% | 1.6% |
| UK | 3,331.3 | 3,241.8 | 3,150.4 | 3,122.5 | 3,172.4 | 3,181.3 | 3,228.7 | 7.0% | 7.1% | 7.1% | 7.1% | 7.2% | 7.2% | 7.2% | 7.3% | 7.3% |
| EU (4) | 340.2 | 45.2 | 64.7 | 63.9 | 119.4 | 141.4 | 195.3 | 0.1% | 0.1% | 0.3% | 0.3% | 0.3% | 0.3% | 0.3% | 0.4% | 0.4% |
| TOTAL EAGF | 45,302.1 | 44,292.7 | 44,948.1 | 44,285.1 | 44,758.8 | 44,364.5 | 43,962.4 | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 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) In 2017, the amount paid out was EUR 3.0 million less due to suspended amounts for Poland. For France the suspended amount (EUR 4.8 million) has been completely reimbursed.
 (3) In 2018, the amount paid out was EUR 0.5 million less due to suspended amounts for Poland (EUR 0.6 million suspended minus EUR 0.1 million corrected).
 (4) Expenditure made directly by the Commission.

ANNEX 12
EAGF - EVOLUTION OF EXPENDITURE FOR DIRECT PAYMENTS BY MEASURE
2013 to 2019 Financial Years

| Commitment Appropriations | | In EUR million | | | | | | |
|---|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| BUDGET LINE | MEASURE | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
| 05 03 01 01 | SPS (single payment scheme) | 31,393,933 | 30,834,240 | 29,281,972 | 43,416 | 19,033 | 14,275 | - |
| 05 03 01 02 | SAPS (single area payment scheme) | 6,681,197 | 7,366,437 | 7,770,300 | 4,032,384 | 4,068,123 | 4,177,307 | 4,299,211 |
| 05 03 01 03 | Separate sugar payment | 280,142 | 274,493 | 277,543 | 0,165 | 0,330 | - | - |
| 05 03 01 04 | Separate fruit and vegetables payment | 12,290 | 11,942 | 12,150 | 0,095 | 0,000 | - | - |
| 05 03 01 05 | Specific support (article 68) — Decoupled direct payments | 463,237 | 457,416 | 500,566 | -2,271 | 0,279 | - | - |
| 05 03 01 06 | Separate soft fruit payment | 11,480 | 11,371 | 440,052 | 0,000 | 0,000 | - | - |
| 05 03 01 07 | Redistributive payment | - | - | 1,237,073 | 1,615,672 | 1,650,816 | 1,650,816 | 1,654,052 |
| 05 03 01 10 | Basic payment scheme (BPS) | - | - | 17,857,575 | 17,540,161 | 17,300,846 | 17,074,875 | 17,074,875 |
| 05 03 01 11 | Payment for agricultural practices beneficial for the climate and the environment | - | - | 11,716,399 | 11,767,133 | 11,774,595 | 11,774,595 | 11,750,930 |
| 05 03 01 12 | Payment for farmers in areas with natural constraints | - | - | 2,794 | 2,763 | 4,915 | 4,762 | 4,762 |
| 05 03 01 13 | Payment for young farmers | - | - | 317,041 | 317,041 | 352,787 | 381,612 | 542,445 |
| 05 03 01 99 | Other (decoupled direct payments) | -0,169 | -3,843 | -0,523 | -0,579 | -0,115 | 0,452 | 2,327 |
| 05 03 01 | Decoupled direct payments | 38,842,109 | 38,952,055 | 38,293,485 | 35,204,091 | 35,366,166 | 35,304,819 | 35,328,602 |
| 05 03 02 01 | Crop area payments | 3,618 | - | - | - | - | - | - |
| 05 03 02 04 | Supplementary aid for durum wheat: traditional production zones | 0,191 | - | - | - | - | - | - |
| 05 03 02 05 | Production aid for seeds | 0,189 | - | - | - | - | - | - |
| 05 03 02 06 | Suckler-cow premium | 921,054 | 899,017 | 880,816 | 0,605 | 0,396 | - | - |
| 05 03 02 07 | Additional suckler-cow premium | 48,978 | 47,369 | 48,277 | 0,016 | 0,030 | - | - |
| 05 03 02 08 | Beef special premium | 0,149 | - | - | - | - | - | - |
| 05 03 02 09 | Beef slaughter premium — Calves | 0,004 | - | - | - | - | - | - |
| 05 03 02 10 | Beef slaughter premium — Adults | 0,410 | - | - | - | - | - | - |
| 05 03 02 13 | Sheep and goat premium | 21,139 | 21,867 | 21,559 | 0,326 | 0,213 | - | - |
| 05 03 02 14 | Sheep and goat supplementary premium | 6,821 | 6,784 | 6,840 | 0,052 | 0,012 | - | - |
| 05 03 02 18 | Payments to starch potato producers | 0,135 | - | - | - | - | - | - |
| 05 03 02 19 | Area aid for rice | 0,265 | - | - | - | - | - | - |
| 05 03 02 21 | Aid for olive groves | 0,284 | - | - | - | - | - | - |
| 05 03 02 22 | Tobacco premium | 0,038 | - | - | - | - | - | - |
| 05 03 02 23 | Hops area aid | 0,000 | - | - | - | - | - | - |
| 05 03 02 24 | Specific quality premium for durum wheat | 0,347 | - | - | - | - | - | - |
| 05 03 02 25 | Protein crop premium | 0,719 | - | - | - | - | - | - |
| 05 03 02 26 | Area payments for nuts | 0,786 | - | - | - | - | - | - |
| 05 03 02 27 | Aid for energy crops | - | - | - | - | - | - | - |
| 05 03 02 28 | Aid for silkworms | 0,415 | 0,398 | 0,440 | 0,440 | - | - | - |
| 05 03 02 36 | Payments for specific types of farming and quality production | 1,307 | 0,081 | 0,088 | 0,088 | - | - | - |
| 05 03 02 39 | Additional amount for sugar beet and cane producers | 20,940 | 18,513 | 0,174 | - | - | - | - |
| 05 03 02 40 | Area aid for cotton | 242,262 | 231,605 | 244,017 | 243,861 | 233,799 | 243,748 | 244,961 |
| 05 03 02 41 | Transitional fruit and vegetables payment — Tomatoes | 0,740 | - | - | - | - | - | - |
| 05 03 02 42 | Transitional fruit and vegetables payment — Other products than tomatoes | 34,293 | 0,018 | 0,174 | - | - | - | - |
| 05 03 02 43 | Transitional soft fruit payment | 0,007 | - | - | - | - | - | - |
| 05 03 02 44 | Specific support (article 68) — Coupled direct payments | 1,046,506 | 1,062,363 | 1,387,952 | 5,440 | 0,644 | 0,858 | - |
| 05 03 02 50 | POSEI — Community support programmes | 457,955 | 409,732 | 410,893 | 410,729 | 410,112 | 422,007 | 420,948 |
| 05 03 02 51 | POSEI — Other direct payments and earlier regimes | 0,000 | - | - | - | - | - | - |
| 05 03 02 52 | POSEI — Aegean Islands | 16,156 | 16,316 | 15,729 | 16,059 | 16,394 | 16,765 | 16,128 |
| 05 03 02 60 | Voluntary coupled support scheme | - | - | 3,898,629 | 3,800,557 | 3,898,629 | 4,033,189 | 3,989,993 |
| 05 03 02 61 | Small farmers scheme | - | - | 907,708 | 907,708 | 1,201,074 | 1,035,586 | 897,415 |
| 05 03 02 99 | Other (direct payments) | -9,714 | -6,672 | -6,416 | -0,674 | -2,095 | -2,143 | -0,548 |
| 05 03 02 | Other direct payments | 2,815,995 | 2,707,591 | 3,020,544 | 5,384,678 | 5,759,408 | 5,750,010 | 5,568,888 |
| 05 03 03 | Additional amounts of aid | 0,173 | 0,033 | 0,043 | 0,006 | 0,003 | 0,006 | 0,000 |
| 05 03 09 | Reimbursement of direct payments in relation to financial discipline | - | - | 853,965 | 395,357 | 425,580 | 441,680 | 438,165 |
| TOTAL EAGF DIRECT PAYMENTS EXPENDITURE | | 40,880,030 | 41,658,277 | 41,659,679 | 42,168,038 | 40,984,131 | 41,551,156 | 41,335,655 |

ANNEX 13

Evolution of EAGF storage expenditure 2012 - 2019

| HEADING | 2012 | | | 2013 | | | 2014 | | | 2015 | | |
|-------------------------------|-----------------|----------------|-------------------|-----------------|----------------|-------------------|-----------------|----------------|-------------------|-----------------|----------------|-------------------|
| | Private storage | Public storage | TOTAL STORAGE & % | Private storage | Public storage | TOTAL STORAGE & % | Private storage | Public storage | TOTAL STORAGE & % | Private storage | Public storage | TOTAL STORAGE & % |
| CEREALS | - | 1,57 | 9,06% | - | 0,09 | 0,35% | - | - | - | - | - | - |
| RICE | - | - | - | - | - | - | - | - | - | - | - | - |
| SUGAR | - | - | - | - | - | - | - | - | - | - | - | - |
| OLIVE OIL | - | 12,19 | 70,12% | 17,20 | - | 68,54% | -0,05 | - | -0,05 | -0,01 | - | -0,04% |
| FIBRE FLAX AND HEMP | - | 0,05 | 0,26% | - | - | - | - | - | - | - | - | - |
| FRUIT AND VEGETABLES | - | - | - | - | - | - | - | - | - | - | - | - |
| WINE-GROWING SECTOR / ALCOHOL | 0,04 | 0,11 | 0,85% | 0,70 | - | 2,81% | 1,01 | - | 1,91% | - | - | - |
| MILK PRODUCTS | 7,82 | -10,21 | -13,75% | 7,10 | - | 28,30% | 4,14 | - | 4,14 | 6,80 | 0,13 | 37,61% |
| BEEF MEAT | - | - | - | - | - | - | - | - | - | - | - | - |
| SHEEP AND GOAT MEAT | - | - | - | - | - | - | - | - | - | - | - | - |
| PIG MEAT | 5,82 | - | 33,47% | - | - | - | - | - | - | 11,49 | - | 62,43% |
| | 25,91 | -9,52 | | 25,01 | 0,09 | | 5,10 | 0,00 | | 18,28 | 0,13 | |
| TOTAL | 17,38 | 17,38 | | 25,10 | 25,10 | | 5,10 | 5,10 | | 18,41 | 18,41 | |

| HEADING | 2016 | | | 2017 | | | 2018 | | | 2019 | | |
|-------------------------------|-----------------|----------------|-------------------|-----------------|----------------|-------------------|-----------------|----------------|-------------------|-----------------|----------------|-------------------|
| | 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 | - | - | - | - | - | - | - | - | - | - | - | - |
| RICE | - | - | - | - | - | - | - | - | - | - | - | - |
| SUGAR | - | - | - | - | - | - | - | - | - | - | - | - |
| OLIVE OIL | -0,10 | - | -0,19% | - | - | - | - | - | - | - | - | - |
| FIBRE FLAX AND HEMP | - | - | - | - | - | - | - | - | - | - | - | - |
| FRUIT AND VEGETABLES | - | - | - | - | - | - | - | - | - | - | - | - |
| WINE-GROWING SECTOR / ALCOHOL | 14,57 | 7,08 | 41,34% | -0,13 | 9,58 | -0,48% | 1,22 | 181,10 | 182,32 | 0,00 | -60,95 | 100,00% |
| MILK PRODUCTS | - | - | - | 16,69 | - | 95,25% | - | - | - | - | - | - |
| BEEF MEAT | - | - | - | - | - | - | - | - | - | - | - | - |
| SHEEP AND GOAT MEAT | - | - | - | - | - | - | - | - | - | - | - | - |
| PIG MEAT | 30,82 | - | 58,85% | 1,44 | - | 5,23% | - | - | - | - | - | - |
| | 45,28 | 7,08 | | 18,00 | 9,58 | | 1,22 | 181,10 | 182,32 | 0,00 | -60,95 | |
| TOTAL | 52,36 | 52,36 | | 27,58 | 27,58 | | 182,32 | 182,32 | | -60,95 | -60,95 | |

ANNEX 14

EVOLUTION of THE BREAKDOWN of EAGF EXPENDITURE - 2013 to 2019 Financial years

| FINANCIAL YEAR | Commitment Appropriations | | | | | | | in EUR Million | | |
|----------------|---------------------------|---------|----------------|-----------------|-----------------------|----------------------------|-------------------|----------------|--|--|
| | BUDGET EXECUTION | STORAGE | EXPORT REFUNDS | DIRECT PAYMENTS | OTHER MARKET MEASURES | DIRECT MANAGEMENT PAYMENTS | RURAL DEVELOPMENT | | | |
| 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 | | | |
| 2017 | 44.758,8 | 27,6 | 0,0 | 41.551,2 | 3.061,1 | 119,4 | -0,5 | | | |
| 2018 | 44.364,5 | 182,3 | 0,2 | 41.496,5 | 2.544,6 | 141,4 | -0,5 | | | |
| 2019 | 43.962,4 | 3,0 | 1,1 | 41.335,7 | 2.427,8 | 195,3 | -0,5 | | | |

* 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 - 2019 FINANCIAL REPORT

EAGF- EUROPEAN AGRICULTURAL GUARANTEE FUND

ANNEX 15

APPEALS AGAINST CLEARANCE DECISIONS PENDING ON 15 October 2019

| Case Number | Member State | Challenged amount EUR |
|---------------|--------------|------------------------|
| C-252/18P | GR | -305.662.009,07 |
| T-14/18 | GR | -18.583.893,42 |
| T-19/18 | LT | -453.630,71 |
| T-21/18 | PL | -74.956.008,01 |
| T-292/18 | PT | -1.052.101,05 |
| T-295/18 | GR | -588.103,59 |
| T-506/18 | PL | -2.858.182,52 |
| C-390/19P | IT | -93.304.842,09 |
| C-404/19P | FR | -28.973.945,46 |
| C-737/18P | PT | -7.009.145,49 |
| C-742/18P | CZ | -1.099.034,03 |
| C-797/18P | GR | -166.797.866,22 |
| T-265/19-1 | IT | -31.246,05 |
| T-287/16 RENV | BE | -9.601.619,00 |
| T-38/19 | PT | -4.779.133,82 |
| T-46/19 | GR | -13.389.072,75 |
| Total | | -729.139.833,28 |

ANNEX 16
 Financial corrections (net) in decisions 1-60 from financial years 1997-2016

| Decision | Financial year | | | | | | | | | | | | | | | | Total | | | | | | | |
|--------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|--|
| | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | |
| 01 | -81 054 453 | -7 131 286 | | | | | | | | | | | | | | | | | | | | | | |
| 02 | -13 311 662 | -19 226 098 | -2 733 351 | | | | | | | | | | | | | | | | | | | | | |
| 03 | 22 771 906 | | 14 716 | | | | | | | | | | | | | | | | | | | | | |
| 04 | -117 319 397 | -81 074 200 | -10 075 295 | -15 308 909 | | | | | | | | | | | | | | | | | | | | |
| 05 | -105 886 977 | -101 832 263 | -9 058 953 | -7 561 801 | | | | | | | | | | | | | | | | | | | | |
| 06 | -211 050 039 | -41 301 007 | -79 343 699 | -17 652 099 | -131 674 | | | | | | | | | | | | | | | | | | | |
| 07 | -9 848 920 | -34 658 800 | -33 097 120 | -73 018 | -1 011 303 | | | | | | | | | | | | | | | | | | | |
| 08 | -30 772 530 | -32 181 000 | | | | | | | | | | | | | | | | | | | | | | |
| 09 | -1 071 347 | -14 337 176 | -29 162 896 | -7 642 977 | | | | | | | | | | | | | | | | | | | | |
| 10 | 3 533 940 | -36 975 338 | -27 633 603 | -30 670 263 | -7 828 259 | -3 948 020 | | | | | | | | | | | | | | | | | | |
| 11 | 37 642 774 | -1 070 330 | -3 252 135 | -61 046 621 | -21 522 477 | -699 464 | | | | | | | | | | | | | | | | | | |
| 12 | 19 152 297 | -12 515 710 | -5 544 201 | -29 501 527 | -49 007 291 | -4 855 311 | | | | | | | | | | | | | | | | | | |
| 13 | | | | -10 147 020 | -99 872 853 | -75 734 725 | -6 026 | | | | | | | | | | | | | | | | | |
| 14 | 611 996 | -10 900 | -607 462 | -22 392 846 | -35 234 343 | -34 888 044 | -227 800 | | | | | | | | | | | | | | | | | |
| 15 | | | -1 048 726 | -5 901 676 | -20 462 866 | -67 438 775 | -69 980 771 | | | | | | | | | | | | | | | | | |
| 16 | | 2 291 | -20 430 653 | -45 418 154 | -27 818 711 | -20 108 153 | | | | | | | | | | | | | | | | | | |
| 17 | | -80 729 | -4 665 233 | -31 367 861 | -37 051 035 | -37 238 361 | | | | | | | | | | | | | | | | | | |
| 18 | 106 080 | -8 030 122 | -9 374 864 | -44 344 441 | -109 777 441 | -61 330 423 | -44 562 000 | -694 011 | 1 803 537 | | | | | | | | | | | | | | | |
| 19 | 14 852 116 | -4 838 977 | -30 372 902 | -51 144 866 | -16 654 000 | -29 848 188 | -567 608 | | | | | | | | | | | | | | | | | |
| 20 | 13 004 293 | 18 003 446 | 8 724 133 | 4 143 521 | -65 105 396 | -253 956 103 | | | | | | | | | | | | | | | | | | |
| 21 | 41 866 | 213 766 | 134 066 | -21 598 275 | -14 697 466 | -28 568 766 | -18 292 466 | -14 322 219 | | | | | | | | | | | | | | | | |
| 22 | | -21 048 | -79 698 | -37 968 769 | -60 237 961 | -29 778 533 | -25 838 531 | -13 037 666 | | | | | | | | | | | | | | | | |
| 23 | | -13 809 328 | -23 292 251 | -79 420 018 | -41 895 362 | -60 741 301 | -131 899 | | | | | | | | | | | | | | | | | |
| 24 | | -13 327 411 | -16 231 748 | -14 838 882 | -8 303 879 | -43 915 173 | -79 747 383 | -723 000 | | | | | | | | | | | | | | | | |
| 25 | | -1 390 020 | 5 326 651 | 4 353 639 | 11 022 | -1 443 650 | -37 678 743 | -29 551 232 | -30 487 525 | -32 884 | | | | | | | | | | | | | | |
| 26 | | | 213 766 | -131 464 | -67 434 942 | -64 690 007 | -61 122 268 | -5 566 622 | -17 910 639 | -13 533 864 | -3 926 026 | -59 138 | | | | | | | | | | | | |
| 27 | | | | | | -1 168 | -39 768 287 | -34 043 895 | -7 037 161 | -31 153 446 | -3 779 817 | | | | | | | | | | | | | |
| 28 | | | 596 211 | 237 623 | -67 71 | -391 363 | -22 900 006 | -127 263 179 | -10 923 155 | -100 449 222 | | | | | | | | | | | | | | |
| 29 | | | | | 1 885 031 | -20 701 517 | | -124 200 751 | -147 109 617 | -47 592 801 | -31 437 849 | -411 459 | | | | | | | | | | | | |
| 30 | | | | | | | -34 848 752 | -41 579 262 | -44 620 016 | -6 393 153 | -50 941 | | | | | | | | | | | | | |
| 31 | | | | | 244 926 | 9 782 416 | -37 424 263 | -4 598 943 | -18 629 814 | -45 913 311 | -54 336 338 | -5 112 178 | | | | | | | | | | | | |
| 32 | 67 627 | 228 798 | 306 990 | 313 862 | 1 321 115 | 3 352 214 | 622 469 | -51 111 629 | -15 322 768 | -71 524 969 | -148 330 085 | -36 100 365 | -14 909 | | | | | | | | | | | |
| 33 | | | | | | | | -508 443 | -109 539 311 | -82 123 501 | -8 945 586 | | | | | | | | | | | | | |
| 34 | | | -1 263 139 | -1 351 454 | | -1 355 800 | -14 297 072 | -15 644 126 | -40 527 801 | -61 008 661 | -124 941 361 | -67 719 963 | -13 008 | | | | | | | | | | | |
| 35 | | | | | | | -29 033 | -34 192 263 | -71 417 150 | -126 334 465 | -41 538 679 | -142 474 549 | -61 873 308 | | | | | | | | | | | |
| 36 | | | | | | | -1 332 308 | -30 895 808 | -67 721 240 | -63 845 789 | -39 731 270 | -2 111 308 | -75 904 | | | | | | | | | | | |
| 37 | | | | | | 16 220 423 | 17 142 173 | 1 057 664 | -4 997 | -10 712 095 | -15 006 673 | -18 043 319 | -23 002 405 | -10 505 001 | -18 821 | | | | | | | | | |
| 38 | -201 518 160 | | | | | | | -33 951 | -29 712 662 | -42 899 308 | -69 180 301 | -4 648 190 | 1 715 000 | | | | | | | | | | | |
| 39 | | | | | 15 347 001 | 47 930 310 | 148 055 | | -1 123 873 | -10 038 397 | -51 953 199 | -73 384 158 | -12 735 469 | | | | | | | | | | | |
| 40 | | | | | | | | | -26 033 | -34 192 263 | -71 417 150 | -126 334 465 | -41 538 679 | | | | | | | | | | | |
| 41 | | | | | | | | | -1 332 308 | -30 895 808 | -67 721 240 | -63 845 789 | -39 731 270 | -2 111 308 | -75 904 | | | | | | | | | |
| 42 | | | | | | | | | -5 028 073 | -10 028 073 | -28 192 003 | -18 876 | -84 848 095 | -1 001 379 | -56 764 | -317 084 | | | | | | | | |
| 43 | | | | | | | | | -1 901 306 | -1 883 472 | -3 376 921 | -4 530 070 | -15 012 441 | -41 331 726 | -5 024 779 | -23 284 146 | -22 272 | | | | | | | |
| 44 | | | | | | | | | 2 028 165 | 2 028 165 | -22 298 168 | -67 846 467 | -110 800 000 | -71 852 344 | -1 004 458 | | | | | | | | | |
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| 60 | | | | | | | | | | | | | | | | | | | | | | | | |
| Grand Total | -7 674 002 021 | -337 234 849 | -285 331 035 | -289 529 243 | -470 936 623 | -485 838 199 | -501 123 987 | -589 041 161 | -439 544 145 | -410 442 941 | -454 838 388 | -466 273 248 | -509 971 198 | -786 228 219 | -785 721 407 | -904 928 341 | -629 222 864 | -501 149 025 | -470 263 214 | -427 187 009 | -618 904 481 | -378 931 117 | -1 072 133 243 | |