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

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

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1. BUDGET PROCEDURE¹

1.1. Financial Framework 2014-2020.

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

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

(in EUR million current prices)

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

*) Sustainable growth: natural resources

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

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

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

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

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

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

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

¹ This procedure is presented in annex 1.

² OJ L 108 of 11.4.2014, p. 13.

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

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

1.3. Adoption of the 2015 budget

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

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

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

For details, please see annex 1.

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

1.4. Revenue assigned to the EAGF³

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

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

⁴ OJ L 347 of 20.12.2013, p. 549.

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

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

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

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

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

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

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

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

1.5. Part of the EAGF budget in total EU budget

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

2. CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

2.1. Management of appropriations

2.1.1. Appropriations available for the 2015 financial year

In EUR

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

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

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

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

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

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

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

⁵ p.m.: "pour mémoire".

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

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

For more details, please see point 1.4.

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

In EUR

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

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

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

2.1.5. *Assigned revenue received under shared management*

In EUR

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

For details, please see points 1.4 and 5.1.

2.1.6. *Budget execution*

In EUR

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

(1) Commitment appropriations = Payment appropriations

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

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

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

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

In EUR

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

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

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

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

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

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

For details, please see annex 5 and 6.

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

In EUR

| Carry over from 2014 to 2015 | Commitments | De-commitments | Payments | Cancelled appropriations |
|-------------------------------------|--------------------|-----------------------|-----------------|---------------------------------|
|-------------------------------------|--------------------|-----------------------|-----------------|---------------------------------|

| | | | | |
|-----------------------------|---------------|--------------|---------------|------------|
| Carried over appropriations | 16 114 870.92 | 1 024 592.83 | 14 479 209.82 | 611 068.27 |
|-----------------------------|---------------|--------------|---------------|------------|

The automatic carry over from 2014 to 2015 only concerned expenditure under direct management for non-differentiated appropriations. As indicated in the table above, an amount of EUR 16.1 million was carried over from 2014 to 2015. In 2015 an amount of EUR 1 million from this carry over was de-committed. The payments made amounted to EUR 14.5 million and the appropriations cancelled totalled EUR 0.6 million.

For details, please see annex 6.

2.2. Monthly payments

2.2.1. Monthly payments to Member States under shared management

2.2.1.1. Monthly payments on the provision for expenditure

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

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

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

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

2.2.1.2. Decisions on monthly payments for 2015

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

2.2.1.3. Reductions and suspensions of monthly payments

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

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

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

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

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

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

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

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

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

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

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

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

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

2.2.2. Direct management expenditure by the Commission

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

For details, please see annexes 5 and 6.

3. THE IMPLEMENTATION OF THE 2015 EAGF BUDGET

3.1. The uptake of the EAGF budget appropriations

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

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

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

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

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

4. COMMENTS ON THE IMPLEMENTATION OF 2015 EAGF BUDGET

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

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

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

4.1. Chapter 05 02: Interventions in agricultural markets

4.1.1. Introduction

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

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

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

4.1.2. Article 05 02 04: Food programmes

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

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

4.1.3. Article 05 02 06: Olive oil

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

4.1.4. Article 05 02 07: Textile plants

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

4.1.5. Article 05 02 08: Fruits and vegetables

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

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

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

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

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

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

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

4.1.7. Article 05 02 10: Promotion

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

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

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

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

4.1.9. Article 05 02 12: Milk and milk products

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

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

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

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

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

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

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

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

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

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

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

4.2. Chapter 05 03: Direct Aids

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

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

4.2.1. Article 05 03 01: Decoupled direct aids

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

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

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

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

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

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

4.2.2. Article 05 03 02: Other direct aids

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

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

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

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

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

4.2.3. Article 05 03 03: Additional amounts of aid

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

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

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

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

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

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

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

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

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

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

4.3. Chapter 05 04: Rural Development

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

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

4.4. Chapter 05 07: Audit of agricultural expenditure

4.4.1. Article 05 07 01: Control of agricultural expenditure

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

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

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

4.4.2. Article 05 07 02: Settlement of disputes

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

4.5. Chapter 05 08: Policy strategy and coordination

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

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

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

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

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

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

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

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

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

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

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

5.1. Revenue assigned to EAGF

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

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

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

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

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

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

6. BREAKDOWN BY TYPE OF EXPENDITURE

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

Storage

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

Export refunds

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

Other market measures

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

Direct aids

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

Expenditure under direct management

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

Rural development under ex-EAGGF-Guarantee

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

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

7. SPECIFIC ACTIVITIES

7.1. Promotion measures – payments by Member States

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

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

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

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

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

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

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

8. CONTROL MEASURES

8.1. Introduction

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

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

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

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

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

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

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

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

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

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

8.2. Integrated Administration and Control System (IACS)

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

⁸ OJ L 255, 28.8.2014, p.18

⁹ OJ L 255, 28.8.2014, p.59

¹⁰ OJ L 122, 19.5.2015, p. 1

¹¹ OJ L 347, 20.12.2013, p.608

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

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

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

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

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

8.3. Market measures

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

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

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

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

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

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

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

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

9. CLEARANCE OF ACCOUNTS

9.1. Conformity clearance - Introduction

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

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

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

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

9.2. Conformity clearance – Audits and decisions adopted in 2015

9.2.1. Audits

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

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

¹⁾ concerns only EAFRD.

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

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

9.2.2. Conformity decisions

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

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

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

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

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

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

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

9.3. Financial clearance

9.3.1. Introduction

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

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

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

9.3.2. Decisions

9.3.2.1. Financial clearance decision for the financial year 2010

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

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

9.3.2.2. Financial clearance decision for the financial year 2011

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

9.3.2.3. Financial clearance decision for the financial year 2012

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

9.3.2.4. Financial clearance decision for the financial year 2013

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

9.3.2.5. Financial clearance decision for the financial year 2014

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

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

9.4.1. Judgments handed down

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

In financial year 2015, the Court partially annulled:

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

In financial year 2015, the Court annulled:

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

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

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

9.4.2. New appeals

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

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

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

9.4.3. *Appeals pending*

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

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

10.1. **Relations with Parliament**

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

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

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

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

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

10.2.1. *Mission of the European Court of Auditors*

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

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

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

10.2.2. Annual Report for financial year 2014

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

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

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

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

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

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

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

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

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

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

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

For rural development:

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

For both EAGF and rural development

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

The Commission has accepted all recommendations.

10.2.3. Special Reports by the Court of Auditors

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

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

11. BASIC RULES GOVERNING EAGF AND AMENDMENTS MADE IN 2015

11.1. Checks

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

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

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

11.2. Clearance of accounts

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

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

11.3. Public storage

(a) Basic rules

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

(b) Depreciation on buying in

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

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

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

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

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

(e) Standard amounts for reimbursing physical storage operations

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

(f) Declaration rules

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

12. ANNEXES

ANNEXES

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15. Evolution of EAGF Expenditure by article of the budget. Financial years 2009 to 2015
16. Evolution of EAGF Expenditure by sector and measure. Financial years 2009 to 2015
17. Evolution of EAGF Expenditure by sector and in % terms. Financial years 2009 to 2015
18. Evolution of EAGF Expenditure by Member State & in % terms. Financial years 2009 to 2015
19. Evolution of EAGF Direct aids expenditure by measure. Financial years 2009 to 2015
20. Evolution of EAGF Direct aids expenditure by sector. Financial years 2009 to 2015
21. Evolution of EAGF Direct aids expenditure by article of budget. Financial years 2009 to 2015
22. Evolution of EAGF Export refunds expenditure by sector. Financial years 2009 to 2015
23. Evolution of EAGF Export refunds expenditure by Member State. Financial years 2009 to 2015
24. Evolution of EAGF Storage expenditure. Analytical table. Financial years 2008 to 2015
25. Evolution of the breakdown of EAGF expenditure. Financial years 2009 to 2015

Clearance of accounts

26. Appeals against Clearance of Accounts Decisions pending on 15 October 2015
 27. Financial corrections (Decisions 1 - 48) by decision and financial year
-

ANNEX 1
EAGF Budgetary procedure for 2015

In EUR Million

| Title | Chapter | Article | Heading | DB *** | | DB Council position | | Amending Letter (AL) | | DB EP**** position | | New DB | | BUDGET | |
|---------------------------------------|---------|---------|--|------------------|------------------|------------------------|------------------|-------------------------|------------------|-----------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | CA+ | PA** | CA+ | PA** | CA+ | PA** | CA+ | PA** | CA+ | PA** | CA+ | PA** |
| 05 01 | | | ADMINISTRATIVE EXPENDITURE OF POLICY AREA AGRICULTURE AND RURAL DEVELOPMENT | 8.10 | 8.10 | 7.53 | 7.53 | 8.27 | 8.27 | 8.10 | 8.10 | 8.27 | 8.27 | 8.27 | 8.27 |
| 05 01 04 | | | Support expenditure for operations of Policy Area Agriculture (1) | 8.10 | 8.10 | 7.53 | 7.53 | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 | 8.10 |
| 05 01 06 | | | Consumer, Health, Agriculture and Food Executive Agency (2) | | | | | 0.17 | 0.17 | | | 0.17 | 0.17 | 0.17 | 0.17 |
| 05 02 | | | INTERVENTIONS IN AGRICULTURAL MARKETS (3) | 2 404.39 | 2 404.51 | 2 390.94 | 2 391.05 | 2 400.69 | 2 400.81 | 2 445.39 | 2 445.51 | 2 400.69 | 2 400.78 | 2 400.69 | 2 400.75 |
| 05 02 01 | | | Cereals | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm |
| 05 02 02 | | | Rice | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm |
| 05 02 03 | | | Refunds on non-Annex 1 products | 1.00 | 1.00 | 1.00 | 1.00 | 0.10 | 0.10 | 1.00 | 1.00 | 0.10 | 0.10 | 0.10 | 0.10 |
| 05 02 04 | | | Food programmes | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm |
| 05 02 05 | | | Sugar | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm |
| 05 02 06 | | | Olive oil | 44.60 | 44.60 | 44.32 | 44.32 | 46.60 | 46.60 | 44.60 | 44.60 | 46.60 | 46.60 | 46.60 | 46.60 |
| 05 02 07 | | | Textile plants | 6.20 | 6.20 | 6.16 | 6.16 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 | 6.20 |
| 05 02 08 | | | Fruit and vegetables | 836.70 | 836.70 | 831.47 | 831.47 | 836.20 | 836.20 | 843.70 | 843.70 | 836.20 | 836.20 | 836.20 | 836.20 |
| 05 02 09 | | | Products of wine-growing sector | 1 095.00 | 1 095.00 | 1 088.16 | 1 088.16 | 1 095.00 | 1 095.00 | 1 095.00 | 1 095.00 | 1 095.00 | 1 095.00 | 1 095.00 | 1 095.00 |
| 05 02 10 | | | Promotion | 62.29 | 62.41 | 61.91 | 62.01 | 65.19 | 65.31 | 92.29 | 92.41 | 65.19 | 65.28 | 65.19 | 65.25 |
| 05 02 11 | | | Other plant products/measures | 249.40 | 249.40 | 249.39 | 249.39 | 233.40 | 233.40 | 249.40 | 249.40 | 233.40 | 233.40 | 233.40 | 233.40 |
| 05 02 12 | | | Milk and milk products | 77.10 | 77.10 | 76.62 | 76.62 | 77.10 | 77.10 | 81.10 | 81.10 | 77.10 | 77.10 | 77.10 | 77.10 |
| 05 02 13 | | | Beef and veal | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| 05 02 14 | | | Sheepmeat and goatmeat | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm |
| 05 02 15 | | | Pigmeat, eggs and poultry, bee-keeping and other animal products | 32.00 | 32.00 | 31.81 | 31.81 | 40.80 | 40.80 | 32.00 | 32.00 | 40.80 | 40.80 | 40.80 | 40.80 |
| 05 03 | | | DIRECT AIDS | 41 378.44 | 41 378.44 | 41 378.44 | 41 378.44 | 40 908.60 | 40 908.60 | 41 378.44 | 41 378.44 | 40 908.60 | 40 908.60 | 40 908.60 | 40 908.60 |
| 05 03 01 | | | Decoupled direct aids (4) | 37 867.00 | 37 867.00 | 37 867.00 | 37 867.00 | 37 397.00 | 37 397.00 | 37 867.00 | 37 867.00 | 37 397.00 | 37 397.00 | 37 397.00 | 37 397.00 |
| 05 03 02 | | | Other direct aids | 3 078.24 | 3 078.24 | 3 078.24 | 3 078.24 | 3 078.40 | 3 078.40 | 3 078.24 | 3 078.24 | 3 078.40 | 3 078.40 | 3 078.40 | 3 078.40 |
| 05 03 03 | | | Additional amounts of aid | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 | 0.20 |
| 05 03 10 | | | Reserve for crisis in the agricultural sector | 433.00 | 433.00 | 433.00 | 433.00 | 433.00 | 433.00 | 433.00 | 433.00 | 433.00 | 433.00 | 433.00 | 433.00 |
| 05 04 | | | RURAL DEVELOPMENT | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm | pm |
| 05 04 01 | | | Rural development financed by the EAGGF-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 | 61.90 | 61.90 | 43.70 | 43.70 | 87.30 | 87.30 | 61.90 | 61.90 | 87.30 | 87.30 | 87.30 | 87.30 |
| 05 07 01 | | | Control of agricultural expenditure | 26.80 | 26.80 | 17.30 | 17.30 | 26.80 | 26.80 | 26.80 | 26.80 | 26.80 | 26.80 | 26.80 | 26.80 |
| 05 07 02 | | | Settlement of disputes | 35.10 | 35.10 | 26.40 | 26.40 | 60.50 | 60.50 | 35.10 | 35.10 | 60.50 | 60.50 | 60.50 | 60.50 |
| 05 08 | | | POLICY STRATEGY AND COORDINATION OF POLICY AREA AGRICULTURE & RURAL DEVELOPMENT | 50.93 | 44.04 | 34.67 | 27.78 | 50.93 | 44.04 | 50.93 | 44.04 | 50.93 | 43.31 | 50.93 | 42.71 |
| 05 08 01 | | | Farm Accountancy Data Network (FADN) | 15.01 | 12.29 | 11.51 | 8.79 | 15.01 | 12.29 | 15.01 | 12.29 | 15.01 | 12.01 | 15.01 | 11.78 |
| 05 08 02 | | | Surveys on the structure of agricultural holdings | 19.45 | 16.76 | 10.45 | 7.76 | 19.45 | 16.76 | 19.45 | 16.76 | 19.45 | 16.38 | 19.45 | 16.07 |
| 05 08 03 | | | Restructuring of systems for agricultural surveys | 4.77 | 3.30 | 3.27 | 1.80 | 4.77 | 3.30 | 4.77 | 3.30 | 4.77 | 3.22 | 4.77 | 3.16 |
| 05 08 06 | | | Enhancing public awareness of the common agricultural policy | 8.00 | 8.00 | 6.00 | 6.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| 05 08 09 | | | EAGF - Operational technical assistance | 3.70 | 3.70 | 3.44 | 3.44 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 | 3.70 |
| TOTAL 2015 EAGF APPROPRIATIONS | | | | 43 903.75 | 43 896.98 | 43 855.28 | 43 848.50 | 43 455.78 | 43 449.01 | 43 944.75 | 43 937.98 | 43 455.78 | 43 448.25 | 43 455.78 | 43 447.62 |

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

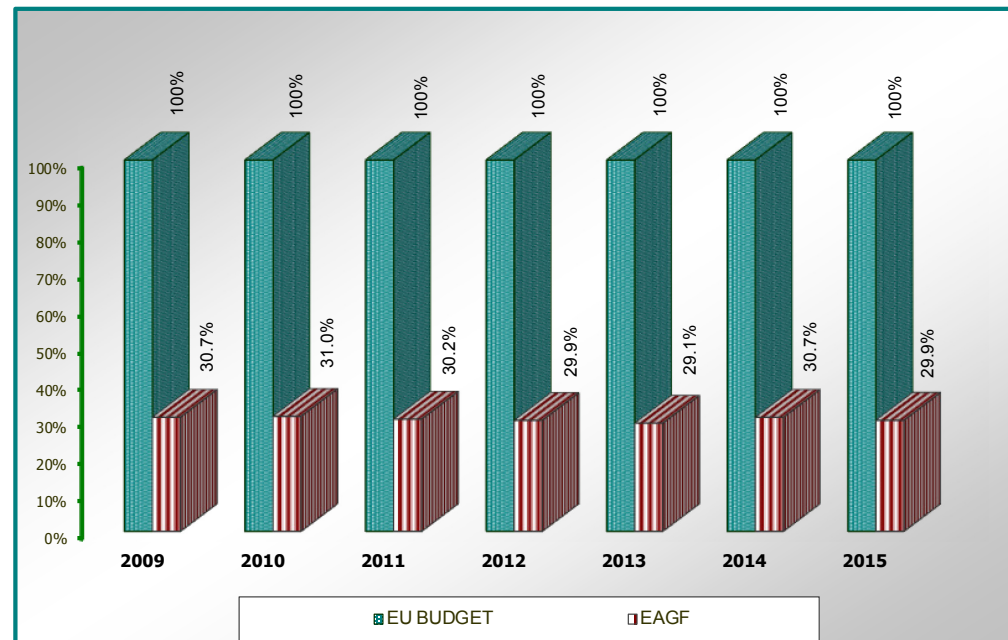
- * CA : Commitment Appropriations
** PA: Payment Appropriations
*** DB: Draft Budget
**** EP: European Parliament

ANNEX 2

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

Commitment Appropriations

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



Annex 3
Summary of outturn for 2015

EAGF - BUDGET

in EUR

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

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

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

EAGF - EXECUTION

in EUR

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

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

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

in EUR

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

in EUR

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

(5) Commitment appropriations = payment appropriations

in EUR

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

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

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

in EUR

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

ANNEX 4

Monthly reimbursements to Member States in the 2015 financial year

| TO PAY in EUR | 2014 11 January | 2014 12 February | 2015 01 March | 2015 02 April | 2015 03 May | 2015 04 June | 2015 05 July | 2015 06 August | 2015 07 September | 2015 08 October | 2015 09 November | 2015 10 December | 2015 Compl. Payment | Financial year 2015 | |
|------------------|--------------------|---------------------|------------------|------------------|----------------|-----------------|-----------------|-------------------|----------------------|--------------------|---------------------|---------------------|---------------------------|------------------------|----|
| BE | 250 366 856 | 271 627 172 | 6 011 183 | 3 796 176 | 3 902 277 | 15 812 035 | 8 091 216 | 12 162 084 | -97 570 | 5 604 836 | 11 516 564 | 30 565 186 | -1 307 | 619 356 711 | BE |
| BG | 1 131 716 | 33 126 886 | 481 101 048 | 21 302 127 | -4 546 577 | 49 339 130 | 51 778 012 | 10 585 722 | 3 869 969 | 4 982 887 | 4 476 675 | 2 537 794 | 0 | 659 685 389 | BG |
| CZ | 372 132 560 | 347 494 904 | 35 537 557 | 73 886 279 | 22 358 887 | 6 674 530 | 2 996 390 | 2 458 870 | 8 512 027 | 15 340 028 | 4 000 191 | 4 335 106 | 0 | 895 727 330 | CZ |
| DK | -27 261 461 | 842 990 025 | 18 365 073 | 23 667 630 | 11 501 240 | 3 551 924 | 2 062 547 | 1 344 832 | 26 514 751 | 2 160 732 | 1 101 792 | 289 041 | -44 029 | 906 244 097 | DK |
| DE | -160 340 353 | 5 094 934 620 | 29 375 724 | 9 858 828 | -6 902 588 | 13 149 437 | 4 562 513 | 3 293 287 | 8 006 375 | 7 574 509 | 25 178 650 | 35 858 836 | -807 | 5 064 549 030 | DE |
| EE | 119 425 | 110 265 799 | 230 748 | 6 964 599 | -201 503 | 74 000 | 295 082 | 77 413 | 295 034 | 253 219 | 103 710 | 62 765 | 0 | 118 540 290 | EE |
| IE | 546 424 785 | 606 913 474 | 7 866 723 | 5 575 074 | 4 153 500 | 2 259 923 | 2 052 624 | 35 239 050 | 3 013 698 | 496 311 | 818 293 | 281 733 | 0 | 1 215 095 189 | IE |
| EL | 880 580 755 | 910 190 021 | -135 430 467 | -33 752 166 | 195 317 134 | 53 634 112 | 27 322 723 | 33 676 406 | 4 975 470 | 6 281 284 | 43 820 033 | 24 130 589 | 0 | 2 010 745 895 | EL |
| ES | 2 199 665 681 | 2 380 692 475 | 69 188 864 | 59 805 799 | 121 723 371 | 122 500 632 | 62 751 978 | 247 053 910 | 45 041 707 | -4 772 316 | 67 110 656 | 213 628 665 | -2 430 461 | 5 581 960 962 | ES |
| FR | 3 608 514 765 | 3 464 015 817 | 64 803 900 | 32 625 800 | -228 774 720 | 235 561 152 | 32 408 923 | 149 682 530 | 80 554 066 | -4 473 121 | 279 786 677 | 49 103 715 | 0 | 7 763 809 501 | FR |
| HR | 46 848 | 152 191 | 266 276 | 131 867 005 | 18 410 405 | 4 325 448 | 811 502 | 6 291 439 | 751 579 | 155 209 | 163 540 | 1 970 932 | 0 | 165 212 373 | HR |
| IT | 1 414 006 096 | 1 011 230 987 | 73 518 330 | 837 518 226 | 54 463 855 | 177 139 502 | 129 646 240 | 306 787 305 | 40 537 010 | 34 444 402 | 104 637 608 | 239 860 725 | 0 | 4 423 790 287 | IT |
| CY | -1 451 892 | 16 353 982 | 20 139 996 | 10 556 515 | 2 692 044 | 598 545 | 114 119 | 2 226 904 | -2 852 | 228 894 | 1 788 904 | 4 030 488 | 0 | 57 275 648 | CY |
| LV | 57 721 148 | 70 416 927 | 11 462 547 | 15 261 006 | 3 332 361 | 2 902 509 | 177 527 | 1 515 811 | 2 441 309 | 704 241 | 29 553 | 235 884 | 0 | 166 200 825 | LV |
| LT | 149 187 019 | 118 633 597 | 15 598 901 | 55 233 072 | 18 896 986 | 8 901 286 | 13 732 210 | 3 968 742 | 1 566 469 | 1 123 404 | 2 130 485 | 6 197 857 | 209 450 | 395 379 480 | LT |
| LU | -797 033 | 31 960 875 | 46 531 | 85 397 | 118 186 | 9 148 | 72 022 | 45 477 | 830 956 | -394 330 | 4 296 | 157 118 | 0 | 32 138 643 | LU |
| HU | 551 712 908 | 30 611 923 | 43 103 431 | 260 223 491 | 248 648 729 | 50 624 252 | 22 872 377 | 58 100 144 | 12 254 862 | 206 157 | 5 049 106 | 28 174 396 | 39 887 | 1 311 621 664 | HU |
| MT | 0 | 54 990 | 0 | 4 218 931 | -344 | 930 452 | 5 654 | 137 152 | 12 068 | 81 448 | 84 412 | 90 337 | 0 | 5 615 099 | MT |
| NL | -126 287 234 | 686 028 606 | 20 012 642 | 49 383 421 | 42 259 238 | 8 408 313 | 11 478 754 | 13 092 453 | 7 320 898 | -4 867 289 | 24 935 419 | 10 648 025 | 0 | 742 413 245 | NL |
| AT | -22 551 987 | 602 342 142 | 2 275 144 | 1 802 266 | 75 396 076 | 11 131 397 | 2 768 123 | 751 053 | 1 291 631 | 642 627 | 13 722 865 | 5 647 959 | 0 | 695 219 296 | AT |
| PL | -38 412 042 | 573 486 686 | 1 275 701 218 | 1 062 632 662 | 302 791 011 | 120 121 013 | 79 863 080 | 24 671 967 | 23 353 174 | -20 696 122 | 48 015 484 | 4 737 182 | -74 785 | 3 456 190 529 | PL |
| PT | 306 581 382 | 251 570 922 | 20 451 571 | 15 331 697 | 5 283 724 | 19 187 940 | 13 747 722 | 11 578 449 | 7 163 433 | -41 398 964 | 17 320 669 | 48 387 098 | -2 213 | 675 203 428 | PT |
| RO | 651 489 334 | 2 170 409 | 630 497 123 | 79 281 877 | -23 665 174 | 6 265 665 | 3 644 617 | 52 652 934 | 7 761 615 | 3 849 496 | 5 749 276 | 544 873 | 0 | 1 420 242 043 | RO |
| SI | 3 934 634 | 49 860 | 52 742 723 | 75 048 252 | 1 203 099 | 424 754 | 201 034 | 297 975 | 267 823 | 273 281 | 5 095 315 | 17 502 | 0 | 139 556 252 | SI |
| SK | 141 442 | 376 459 557 | -116 697 | -8 702 | 29 809 170 | 9 876 748 | 7 747 077 | 5 794 808 | 3 727 676 | 384 274 | 1 243 607 | 1 650 942 | 0 | 436 709 902 | SK |
| FI | 1 499 735 | 495 838 369 | 1 147 979 | 312 799 | 496 828 | 13 457 610 | 15 502 037 | 11 279 161 | 1 518 756 | -3 020 434 | 442 992 | -97 742 | 0 | 538 378 090 | FI |
| SE | 2 066 171 | 662 723 954 | 5 150 702 | 1 263 855 | 1 002 233 | 1 088 824 | 4 519 207 | 16 224 799 | 480 618 | -2 773 605 | 613 034 | 3 909 592 | 0 | 696 269 385 | SE |
| UK | 4 462 822 | 2 913 751 570 | 72 015 439 | 32 215 455 | 20 334 045 | 40 614 833 | 16 652 667 | 24 201 828 | 6 387 272 | -76 931 179 | 4 161 387 | 828 097 | 0 | 3 058 694 236 | UK |
| TOTAL | 10 624 684 079 | 21 906 088 741 | 2 821 064 210 | 2 835 957 371 | 920 003 497 | 978 565 113 | 517 877 978 | 1 035 192 503 | 298 349 824 | -74 540 122 | 673 101 194 | 717 784 696 | -2 304 265 | 43 251 824 820 | |

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

in EUR

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

ANNEX 6

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

in EUR

| Direct management payments on the appropriations of the 2015 Budget | | | | | |
|---|------------------------|----------------------|--|----------------------------|------------------------|
| Budget item | Appropriations 2015 | Commitments | Cancelled commitment appropriations | Amounts charged (payments) | Automatic carryovers |
| 05 01 04 01 | 8 100 000.00 | 7 985 026.16 | 114 973.84 | 2 112 010.31 | 5 873 015.85 |
| 05 01 06 01 | 166 000.00 | 166 000.00 | 0.00 | 166 000.00 | 0.00 |
| 05 07 01 02 | 7 480 000.00 | 7 480 000.00 | 0.00 | 6 691 229.74 | 788 770.26 |
| 05 08 06 00 | 7 315 000.00 | 7 294 620.99 | 20 379.01 | 1 385 060.63 | 5 909 560.36 |
| 05 08 09 00 | 2 606 000.00 | 1 848 926.19 | 757 073.81 | 598 998.15 | 1 249 928.04 |
| TOTAL | 25 667 000.00 | 24 774 573.34 | 892 426.66 | 10 953 298.83 | 13 821 274.51 |
| Direct management payments on not-automatically carried over appropriations from financial year 2014 to financial year 2015 | | | | | |
| Budget item | Carryovers | Commitments | Available appropriations | Amounts charged (payments) | Still to be charged |
| - | - | - | - | - | - |
| Direct management payments on automatically carried over appropriations from financial year 2014 to financial year 2015 | | | | | |
| Budget item | Commitments carryovers | Decommitments | Total commitments remaining carryovers | Amounts charged (payments) | Appropriations lapsing |
| 05 01 04 01 | 5 709 926.26 | 212 040.23 | 5 497 886.03 | 5 474 822.85 | 23 063.18 |
| 05 07 01 02 | 2 049 900.84 | 133 278.88 | 1 916 621.96 | 1 879 349.50 | 37 272.46 |
| 05 08 06 00 | 7 143 789.15 | 628 982.06 | 6 514 807.09 | 5 964 074.46 | 550 732.63 |
| 05 08 09 00 | 1 211 254.67 | 50 291.66 | 1 160 963.01 | 1 160 963.01 | 0.00 |
| TOTAL | 16 114 870.92 | 1 024 592.83 | 15 090 278.09 | 14 479 209.82 | 611 068.27 |

ANNEX 7
 ANALYSIS OF BUDGETARY EXECUTION - 2015 FINANCIAL YEAR

Commitment Appropriations

In EUROS

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

ANNEX 7
 ANALYSIS OF BUDGETARY EXECUTION - 2015 FINANCIAL YEAR

Commitment Appropriations

In EUROS

| F P H | T | C | A | I | HEADING | ADOPTED BUDGET 2015 | AMENDING BUDGET 7/2015 (b) | ASSIGNED REVENUE & CARRY-OVER | TRANSFERS | TOTAL AVAILABLE APPROPRIATIONS | EXECUTION 2015 | DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS | APPROPRIATIONS CARRIED OVER TO 2016 | DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016 | % EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016 |
|-------------|----|----|----|----|---|------------------------|-------------------------------------|--|--------------------|-----------------------------------|----------------------|--|---|---|---|
| | | | | | | (1) | (2) | (3) | (4) | (5) = (1) + (2) + (3) + (4) | (6) | (7) = (5) - (6) | (8) | (9) = (7) - (8) | (10) = ((6) + (8)) / (5) |
| (a) | | | | | | | | | | | | | | | |
| 2 | 05 | 02 | 07 | 03 | Cotton — National restructuring programmes | 6 100 000 | 0 | 0 | 35 000 | 6 135 000 | 6 134 000 | 1 000 | 0 | 1 000 | 100% |
| 2 | 05 | 02 | 07 | 99 | Other measures (textile plants) | 100 000 | 0 | 0 | -100 000 | 0 | 0 | 0 | 0 | 0 | - |
| 2 | 05 | 02 | 08 | 08 | Fruits and vegetables | 836 200 000 | 0 | 458 334 000 | -26 451 000 | 1 268 083 000 | 1 118 567 572 | 149 515 428 | 147 034 366 | 2 481 062 | 100% |
| 2 | 05 | 02 | 08 | 03 | Operational funds for producer organisations | 541 500 000 | 0 | 274 874 200 | -807 000 | 815 567 200 | 813 098 490 | 2 468 710 | 0 | 2 468 710 | 100% |
| 2 | 05 | 02 | 08 | 11 | Aid to producer groups for preliminary recognition | 150 000 000 | 0 | 0 | -29 726 000 | 120 274 000 | 120 269 161 | 4 839 | 0 | 4 839 | 100% |
| 2 | 05 | 02 | 08 | 12 | School fruit scheme | 144 000 000 | 0 | 0 | -39 936 000 | 104 064 000 | 104 063 824 | 176 | 0 | 176 | 100% |
| 2 | 05 | 02 | 08 | 99 | Other measures (fruit and vegetables) | 700 000 | 0 | 183 459 800 | 44 018 000 | 228 177 800 | 81 136 097 | 147 041 703 | 147 034 366 | 7 338 | 100% |
| 2 | 05 | 02 | 09 | 09 | Products of the wine-growing sector | 1 095 000 000 | 0 | 0 | -65 065 000 | 1 029 935 000 | 1 029 816 173 | 118 827 | 0 | 118 827 | 100% |
| 2 | 05 | 02 | 09 | 08 | National support programmes for the wine sector | 1 094 000 000 | 0 | 0 | -63 244 000 | 1 030 756 000 | 1 030 755 826 | 174 | 0 | 174 | 100% |
| 2 | 05 | 02 | 09 | 99 | Other measures (wine-growing sector) | 1 000 000 | 0 | 0 | -1 821 000 | -821 000 | -939 653 | 118 653 | 0 | 118 653 | - |
| 2 | 05 | 02 | 10 | 10 | Promotion | 65 189 000 | 0 | 0 | 2 331 500 | 67 520 500 | 67 516 751 | 3 749 | 0 | 3 749 | 100% |
| 2 | 05 | 02 | 10 | 01 | Promotion measures - Payments by Member States | 64 000 000 | 0 | 0 | 2 331 500 | 66 331 500 | 66 331 452 | 48 | 0 | 48 | 100% |
| 2 | 05 | 02 | 10 | 02 | Promotion measures - Direct payments by the Union | 1 189 000 | 0 | 0 | 0 | 1 189 000 | 1 185 299 | 3 701 | 0 | 3 701 | 100% |
| 2 | 05 | 02 | 10 | 99 | Other measures (promotion) | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 2 | 05 | 02 | 11 | 11 | Other plant products/measures | 233 400 000 | 0 | 0 | 6 623 000 | 240 023 000 | 240 022 195 | 805 | 0 | 805 | 100% |
| 2 | 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% |
| 2 | 05 | 02 | 11 | 04 | POSEI (excluding direct aids) | 231 000 000 | 0 | 0 | 6 747 800 | 237 747 800 | 237 747 027 | 773 | 0 | 773 | 100% |
| 2 | 05 | 02 | 11 | 99 | Other measures (other plant products/measures) | 100 000 | 0 | 0 | -101 800 | -1 800 | -1 833 | 33 | 0 | 33 | - |
| 2 | 05 | 02 | 12 | 12 | Milk and Milk products | 77 100 000 | 0 | 65 266 000 | 29 985 000 | 172 351 000 | 119 595 837 | 52 755 163 | 52 748 504 | 6 659 | 100% |
| 2 | 05 | 02 | 12 | 01 | Refunds for milk and milk products | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 2 | 05 | 02 | 12 | 02 | Storage measures for skimmed-milk powder | p.m. | 0 | 938 000 | 452 000 | 1 390 000 | 731 684 | 658 316 | 657 333 | 983 | 100% |
| 2 | 05 | 02 | 12 | 04 | Storage measures for butter and cream | p.m. | 0 | 3 008 000 | 1 713 000 | 4 721 000 | 2 680 336 | 2 040 664 | 2 038 394 | 2 271 | 100% |
| 2 | 05 | 02 | 12 | 06 | Private storage of certain cheeses | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 2 | 05 | 02 | 12 | 08 | School milk | 77 000 000 | 0 | 0 | -3 647 000 | 73 353 000 | 73 350 308 | 2 692 | 0 | 2 692 | 100% |
| 2 | 05 | 02 | 12 | 99 | Other measures (milk and milk products) | 100 000 | 0 | 61 320 000 | 31 467 000 | 92 887 000 | 42 833 509 | 50 053 491 | 50 052 778 | 713 | 100% |
| 2 | 05 | 02 | 13 | 13 | Beef and Veal | 100 000 | 0 | 0 | 55 700 | 155 700 | 154 580 | 1 120 | 0 | 1 120 | 99% |
| 2 | 05 | 02 | 13 | 01 | Refunds for beef and veal | 100 000 | 0 | 0 | -11 000 | 89 000 | 87 904 | 1 096 | 0 | 1 096 | 99% |
| 2 | 05 | 02 | 13 | 02 | Storage measures for beef and veal | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 2 | 05 | 02 | 13 | 04 | Refunds for live animals | p.m. | 0 | 0 | 66 700 | 66 700 | 66 676 | 24 | 0 | 24 | 100% |
| 2 | 05 | 02 | 13 | 99 | Other measures (beef and veal) | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 2 | 05 | 02 | 14 | 14 | Sheepmeat and goatmeat | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 2 | 05 | 02 | 14 | 01 | Private storage of sheepmeat and goatmeat | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 2 | 05 | 02 | 14 | 99 | Other measures (sheepmeat and goatmeat) | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 2 | 05 | 02 | 15 | 15 | Pigmeat, eggs and poultry, bee-keeping and other animal products | 40 800 000 | 0 | 0 | 3 395 800 | 44 195 800 | 44 182 881 | 12 919 | 0 | 12 919 | 100% |
| 2 | 05 | 02 | 15 | 01 | Refunds for pigmeat | p.m. | 0 | 0 | 71 300 | 71 300 | 71 261 | 39 | 0 | 39 | 100% |
| 2 | 05 | 02 | 15 | 02 | Private storage of pigmeat | p.m. | 0 | 0 | 11 492 500 | 11 492 500 | 11 491 400 | 1 100 | 0 | 1 100 | 100% |

ANNEX 7

ANALYSIS OF BUDGETARY EXECUTION - 2015 FINANCIAL YEAR

Commitment Appropriations

In EUROS

| F P H | T | C | A | I | HEADING | ADOPTED BUDGET 2015 | AMENDING BUDGET 7/2015 (b) | ASSIGNED REVENUE & CARRY-OVER | TRANSFERS | TOTAL AVAILABLE APPROPRIATIONS | EXECUTION 2015 | DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS | APPROPRIATIONS CARRIED OVER TO 2016 | DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016 | % EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016 |
|---|-----------|-----------|-----------|----|---|------------------------|-------------------------------------|--|---------------------|-----------------------------------|-----------------------|--|---|---|---|
| | | | | | | (1) | (2) | (3) | (4) | (5) = (1) + (2) + (3) + (4) | (6) | (7) = (5) - (6) | (8) | (9) = (7) - (8) | (10) = ((6) + (8)) / (5) |
| (a) | | | | | | | | | | | | | | | |
| 2 | 05 | 02 | 15 | 04 | Refunds for eggs | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 2 | 05 | 02 | 15 | 05 | Refunds for poultrymeat | 1 000 000 | 0 | 0 | -970 000 | 30 000 | 27 822 | 2 178 | 0 | 2 178 | 93% |
| 2 | 05 | 02 | 15 | 06 | Specific aid for bee-keeping | 31 000 000 | 0 | 0 | -3 328 000 | 27 672 000 | 27 667 370 | 4 630 | 0 | 4 630 | 100% |
| 2 | 05 | 02 | 15 | 99 | Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products) | 8 800 000 | 0 | 0 | -3 870 000 | 4 930 000 | 4 925 028 | 4 972 | 0 | 4 972 | 100% |
| 05 03 DIRECT AIDS AIMED AT CONTRIBUTING TO FARM INCOMES, LIMITING FARM INCOME VARIABILITY AND MEETING ENVIRONMENT AND CLIMATE OBJECTIVES | | | | | | 40 908 597 789 | 0 | 2 317 500 579 | 85 802 000 | 43 311 900 368 | 42 168 038 033 | 1 143 862 335 | 1 106 419 640 | 37 442 696 | 100% |
| 2 | 05 | 03 | 01 | | Decoupled direct aids | 37 397 000 000 | 0 | 1 449 304 950 | 143 805 000 | 38 990 109 950 | 38 293 484 951 | 696 624 999 | 696 616 069 | 8 931 | 100% |
| 2 | 05 | 03 | 01 | 01 | SPS (single payment scheme) | 28 342 000 000 | 0 | 752 688 882 | 187 283 000 | 29 281 971 882 | 29 281 971 882 | 0 | 0 | 0 | 100% |
| 2 | 05 | 03 | 01 | 02 | SAPS (single area payment scheme) | 7 806 000 000 | 0 | 0 | -35 699 000 | 7 770 301 000 | 7 770 300 202 | 798 | 0 | 798 | 100% |
| 2 | 05 | 03 | 01 | 03 | Separate sugar payment | 278 000 000 | 0 | 0 | -455 000 | 277 545 000 | 277 543 438 | 1 562 | 0 | 1 562 | 100% |
| 2 | 05 | 03 | 01 | 04 | Separate fruit and vegetables payment | 12 000 000 | 0 | 0 | 150 000 | 12 150 000 | 12 149 748 | 252 | 0 | 252 | 100% |
| 2 | 05 | 03 | 01 | 05 | Specific support (article 68) - decoupled direct aids | 507 000 000 | 0 | 0 | -6 430 000 | 500 570 000 | 500 566 469 | 3 531 | 0 | 3 531 | 100% |
| 2 | 05 | 03 | 01 | 06 | Separate soft fruit payment | 12 000 000 | 0 | 0 | -575 000 | 11 425 000 | 11 423 749 | 1 251 | 0 | 1 251 | 100% |
| 2 | 05 | 03 | 01 | 07 | Redistributive payment | 440 000 000 | 0 | 0 | 53 000 | 440 053 000 | 440 052 279 | 721 | 0 | 721 | 100% |
| 2 | 05 | 03 | 01 | 99 | Other (decoupled direct aids) | p.m. | 0 | 696 616 069 | -522 000 | 696 094 069 | -522 816 | 696 616 884 | 696 616 069 | 816 | 100% |
| 2 | 05 | 03 | 02 | | Other direct aids | 3 078 397 789 | 0 | 0 | -57 847 000 | 3 020 550 789 | 3 020 544 400 | 6 389 | 0 | 6 389 | 100% |
| 2 | 05 | 03 | 02 | 06 | Suckler-cow premium | 884 000 000 | 0 | 0 | -3 184 000 | 880 816 000 | 880 815 902 | 98 | 0 | 98 | 100% |
| 2 | 05 | 03 | 02 | 07 | Additional suckler-cow premium | 49 000 000 | 0 | 0 | -722 400 | 48 277 600 | 48 277 259 | 341 | 0 | 341 | 100% |
| 2 | 05 | 03 | 02 | 13 | Sheep and goat premium | 22 000 000 | 0 | 0 | -440 400 | 21 559 600 | 21 559 198 | 402 | 0 | 402 | 100% |
| 2 | 05 | 03 | 02 | 14 | Sheep and goat supplementary premium | 7 000 000 | 0 | 0 | -159 000 | 6 841 000 | 6 840 335 | 665 | 0 | 665 | 100% |
| 2 | 05 | 03 | 02 | 28 | Aid for silkworms | 500 000 | 0 | 0 | -60 000 | 440 000 | 439 733 | 267 | 0 | 267 | 100% |
| 2 | 05 | 03 | 02 | 36 | Payments for specific types of farming and quality production | 1 300 000 | 0 | 0 | -1 211 000 | 89 000 | 88 481 | 519 | 0 | 519 | 99% |
| 2 | 05 | 03 | 02 | 39 | Additional amount for sugar beet and cane producers | 200 000 | 0 | 0 | -25 200 | 174 800 | 173 908 | 892 | 0 | 892 | 99% |
| 2 | 05 | 03 | 02 | 40 | Area aid for cotton | 239 000 000 | 0 | 0 | 5 018 000 | 244 018 000 | 244 017 454 | 546 | 0 | 546 | 100% |
| 2 | 05 | 03 | 02 | 42 | Transitional fruit and vegetables payment - Other products than tomatoes | 200 000 | 0 | 0 | -26 000 | 174 000 | 173 730 | 270 | 0 | 270 | 100% |
| 2 | 05 | 03 | 02 | 44 | Specific support (article 68) - coupled direct aids | 1 430 000 000 | 0 | 0 | -32 048 000 | 1 397 952 000 | 1 397 951 929 | 71 | 0 | 71 | 100% |
| 2 | 05 | 03 | 02 | 50 | POSEI - European Union support programmes | 421 000 000 | 0 | 0 | -10 106 000 | 410 894 000 | 410 893 474 | 526 | 0 | 526 | 100% |
| 2 | 05 | 03 | 02 | 52 | POSEI - Aegean Islands | 18 000 000 | 0 | 0 | -2 270 000 | 15 730 000 | 15 729 105 | 895 | 0 | 895 | 100% |
| 2 | 05 | 03 | 02 | 99 | Other (direct aids) | 6 197 789 | 0 | 0 | -12 613 000 | -6 415 211 | -6 416 108 | 897 | 0 | 897 | 100% |
| 2 | 05 | 03 | 03 | | Additional amounts of aid | 200 000 | 0 | 0 | -156 000 | 44 000 | 43 188 | 812 | 0 | 812 | 98% |
| 2 | 05 | 03 | 09 | | Reimbursement of direct aids in relation to financial discipline (c) | p.m. | 0 | 868 195 629 | 433 000 000 | 1 301 195 629 | 853 965 493 | 447 230 136 | 409 803 571 | 37 426 565 | 97% |
| 2 | 05 | 03 | 10 | | Reserve for crisis in the agricultural sector | 433 000 000 | 0 | 0 | -433 000 000 | 0 | 0 | 0 | 0 | 0 | - |

ANNEX 7
ANALYSIS OF BUDGETARY EXECUTION - 2015 FINANCIAL YEAR

Commitment Appropriations

In EUROS

| FPH | T | C | A | I | HEADING | ADOPTED BUDGET 2015 | AMENDING BUDGET 7/2015 (b) | ASSIGNED REVENUE & CARRY-OVER | TRANSFERS | TOTAL AVAILABLE APPROPRIATIONS | EXECUTION 2015 | DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS | APPROPRIATIONS CARRIED OVER TO 2016 | DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016 | % EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2016 |
|--|----|----|----|----|---|-----------------------|----------------------------|-------------------------------|--------------------|--------------------------------|-----------------------|---|-------------------------------------|--|---|
| | | | | | | (1) | (2) | (3) | (4) | (5) = (1) + (2) + (3) + (4) | (6) | (7) = (5) - (6) | (8) | (9) = (7) - (8) | (10) = ((6) + (8)) / (5) |
| (a) | | | | | | | | | | | | | | | |
| 05 04 RURAL DEVELOPMENT | | | | | | 0 | 0 | 0 | -1 196 000 | -1 196 000 | -1 289 466 | 93 466 | 0 | 93 466 | - |
| 2 | 05 | 04 | 01 | | Completion of rural development financed by the EAGGF-Guarantee Section — Programming period 2000 - 2006 | p.m. | 0 | 0 | -1 196 000 | -1 196 000 | -1 289 466 | 93 466 | 0 | 93 466 | - |
| 2 | 05 | 04 | 01 | 14 | Completion of rural development financed by the EAGGF Guarantee Section - Programming period 2000-2006 | p.m. | 0 | 0 | -1 196 000 | -1 196 000 | -1 289 466 | 93 466 | 0 | 93 466 | - |
| 2 | 05 | 04 | 03 | | Completion of other measures | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 2 | 05 | 04 | 03 | 02 | Plant and animal genetic resources - Completion of earlier measures | p.m. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 05 07 AUDIT OF AGRICULTURAL EXPENDITURE FINANCED BY THE EAGF | | | | | | 87 300 000 | 0 | 0 | -28 797 000 | 58 503 000 | 58 489 914 | 13 086 | 0 | 13 086 | 100% |
| 2 | 05 | 07 | 01 | | Control of agricultural expenditure | 26 800 000 | 0 | 0 | 30 019 000 | 56 819 000 | 56 817 974 | 1 026 | 0 | 1 026 | 100% |
| 2 | 05 | 07 | 01 | 02 | Monitoring and preventive measures - Direct payments by the Union | 6 800 000 | 0 | 0 | 680 000 | 7 480 000 | 7 480 000 | 0 | 0 | 0 | 100% |
| 2 | 05 | 07 | 01 | 06 | Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF | 20 000 000 | 0 | 0 | 151 000 | 20 151 000 | 20 150 135 | 865 | 0 | 865 | 100% |
| 2 | 05 | 07 | 01 | 07 | Expenditure for financial corrections in favour of Member States following decisions on conformity clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF | p.m. | 0 | 0 | 29 188 000 | 29 188 000 | 29 187 839 | 161 | 0 | 161 | 100% |
| 2 | 05 | 07 | 02 | | Settlement of disputes | 60 500 000 | 0 | 0 | -58 816 000 | 1 684 000 | 1 671 940 | 12 060 | 0 | 12 060 | 99% |
| 05 08 POLICY STRATEGY AND COORDINATION OF 'AGRICULTURE AND RURAL DEVELOPMENT' POLICY AREA | | | | | | 50 927 973 | -900 000 | 0 | -874 000 | 49 153 973 | 47 838 455 | 1 315 518 | 0 | 1 315 518 | 97% |
| 2 | 05 | 08 | 01 | | Farm Accountancy Data Network (FADN) | 15 009 325 | 0 | 0 | 0 | 15 009 325 | 14 715 912 | 293 413 | 0 | 293 413 | 98% |
| 2 | 05 | 08 | 02 | | Surveys on the structure of agricultural holdings | 19 450 000 | 0 | 0 | 0 | 19 450 000 | 19 317 816 | 132 184 | 0 | 132 184 | 99% |
| 2 | 05 | 08 | 03 | | Restructuring of systems for agricultural surveys | 4 773 648 | 0 | 0 | 0 | 4 773 648 | 4 661 180 | 112 468 | 0 | 112 468 | 98% |
| 2 | 05 | 08 | 06 | | Enhancing public awareness of the common agricultural policy | 8 000 000 | -100 000 | 0 | -585 000 | 7 315 000 | 7 294 621 | 20 379 | 0 | 20 379 | 100% |
| 2 | 05 | 08 | 09 | | EAGF - Operational technical assistance | 3 695 000 | -800 000 | 0 | -289 000 | 2 606 000 | 1 848 926 | 757 074 | 0 | 757 074 | 71% |
| TOTAL 2015 EAGF | | | | | | 43 455 780 762 | -900 000 | 2 841 100 579 | 0 | 46 295 981 341 | 44 948 115 102 | 1 347 866 240 | 1 306 202 510 | 41 663 730 | 100% |

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

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

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

ANNEX 8

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

| Commitment Appropriations | | | | | | | | | | | | | Assigned Revenue for policy and co-financed management appropriations 2015 | | | in EUROS | | | | | | | |
|--------------------------------------|-------|--|------------------|------------------------------|------------------|-------------|----------------------------|-------|--|----------------|-----------------------------|----------------|--|--|--------|----------|--|--|--|--|--|--|------------------------|
| Assigned Revenue 2015 | | | | | | | | | | | | | Use of Assigned Revenue | | | | | | | | | | Carriedforward to 2016 |
| ITEM | Funds | Description | Amount | Link - Budgetary Attribution | | | Budgetary Expenditure Item | Funds | Description | Amount | | | | | | | | | | | | | |
| | | | | Budgetary Item | Amount | | | | | Detail | Total | | | | Detail | Total | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| CHAPTER 67 : REVENUE CONCERNING EAGF | | | 1 066 592 735.69 | 05 02 08 99 | 177 712 800.00 | | 05 02 08 99 | C4 | Other measures (fruit and vegetables) | 30 678 434.03 | | | | | | | | | | | | | |
| 6 7 0 1 | IC4 | Clearance of EAGF accounts – Assigned revenue | | | 900 000.00 | | 05 02 12 02 | C4 | Storage measures for skimmed-milk powder | 242 667.07 | | | | | | | | | | | | | |
| | | | | | 2 900 000.00 | | 05 02 12 04 | C4 | Storage measures for butter and cream | 861 606.36 | | | | | | | | | | | | | |
| | | | | | 50 500 000.00 | | 05 02 12 99 | C4 | Other measures (milk and milk products) | 447 222.40 | | | | | | | | | | | | | |
| | | | | | 137 963 867.19 | | 05 03 01 01 | C4 | SPS (single payment scheme) | 137 963 867.19 | | | | | | | | | | | | | |
| | | | | | 696 616 068.50 | | 05 03 01 99 | C4 | Other (decoupled direct aids) | 0.00 | | | | | | | | | | | | | |
| | | | | | 1 066 592 735.69 | | | | 170 193 797.05 | | 896 398 938.64 | | | | | | | | | | | | |
| 6 7 0 2 | IC4 | EAGF Irregularities – Assigned revenue | | | 155 453 811.40 | 05 03 01 01 | 155 453 811.40 | | 05 03 01 01 | C4 | SPS (single payment scheme) | 155 453 811.40 | | | | | | | | | | | |
| 6 7 0 3 | IC4 | Superlevy from milk producers – Assigned revenue | | | 409 588 955.14 | 05 03 01 01 | 409 588 955.14 | | 05 03 01 01 | C4 | SPS (single payment scheme) | 409 588 955.14 | | | | | | | | | | | |
| | | | | | 565 042 766.54 | | | | 565 042 766.54 | | 0.00 | | | | | | | | | | | | |
| 6 7 0 | IC4 | Revenue concerning EAGF | 1 631 635 502.23 | | | | | | | | | | | | | | | | | | | | |
| 6 7 | IC4 | REVENUE CONCERNING EAGF TOTAL Chapter 67 | 1 631 635 502.23 | | 1 631 635 502.23 | | | | | 735 236 563.59 | | 896 398 938.64 | | | | | | | | | | | |
| TOTAL | | | 1 631 635 502.23 | | | | | | TOTAL | | 735 236 563.59 | 896 398 938.64 | | | | | | | | | | | |

ANNEX 9

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

Commitment Appropriations

in EUROS

| Assigned Revenue 2015 | | | | | | Use of Assigned Revenue | | | | | |
|--------------------------------------|-------|--|----------------|------------------------------|----------------|-------------------------|----------------------------|-------|---|----------------|----------------|
| ITEM | Funds | Description | Amount | Link - Budgetary Attribution | | | Budgetary Expenditure Item | Funds | Description | Amount | |
| | | | | Budgetary Item | Amount | | | | | Detail | Total |
| | | | | | Detail | Total | | | | | |
| CHAPTER 67 : REVENUE CONCERNING EAGF | | | | | | | | | | | |
| 6 7 0 1 | IC5 | Clearance of EAGF accounts – Assigned revenue | 341 269 447.90 | 05 02 08 03 | 274 874 200.00 | | 05 02 08 03 | C5 | Operational funds for producers organisations | 274 874 200.00 | |
| | | | | 05 02 08 99 | 5 747 000.00 | | 05 02 08 99 | C5 | Other measures (fruit and vegetables) | 5 747 000.00 | |
| | | | | 05 02 12 02 | 38 000.00 | | 05 02 12 02 | C5 | Storage measures for skimmed-milk powder | 38 000.00 | |
| | | | | 05 02 12 04 | 108 000.00 | | 05 02 12 04 | C5 | Storage measures for butter and cream | 108 000.00 | |
| | | | | 05 02 12 99 | 10 820 000.00 | | 05 02 12 99 | C5 | Other measures (milk and milk products) | 10 820 000.00 | |
| | | | | 05 03 01 01 | 49 682 247.90 | | 05 03 01 01 | C5 | SPS (single payment scheme) | 49 682 247.90 | |
| | | | | | | 341 269 447.90 | 341 269 447.90 | | | | |
| 6 7 0 2 | IC5 | EAGF Irregularities – Assigned revenue | 0.00 | | | | | | | | |
| 6 7 0 3 | IC5 | Superlevy from milk producers – Assigned revenue | 0.00 | | | | | | | | |
| | | | | | | 0.00 | 0.00 | | | | |
| 6 7 0 | IC5 | Revenue concerning EAGF | 341 269 447.90 | | | | | | | | |
| 6 7 | IC5 | REVENUE CONCERNING EAGF TOTAL Chapter 67 | 341 269 447.90 | | | 341 269 447.90 | | | | | 341 269 447.90 |
| TOTAL | | | 341 269 447.90 | TOTAL 341 269 447.90 | | | | | | | |

ANNEX 10
 Budget 2015 - Expenditure for DIRECT AIDS by MEASURE and by MEMBER STATE

| Commitment Appropriations | | in EUR million | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------|--|----------------|---------|---------|---------|-----------|---------|-----------|-----------|-----------|-----------|---------|-----------|--------|---------|---------|--------|-----------|-------|---------|---------|-----------|---------|-----------|---------|---------|---------|---------|-----------|------------|-----------|
| Budget line | Heading | BE | BG | CZ | DK | DE | EE | IE | EL | ES | FR | HR | IT | CY | LV | LT | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | TOTAL | |
| 05 03 01 01 | SPS (single payment scheme) | 446.552 | - | - | 860.642 | 4 665.841 | - | 1 176.279 | 1 860.552 | 4 306.423 | 6 191.343 | 143.499 | 3 552.889 | - | - | - | 32.376 | - | 5.204 | 755.642 | 614.165 | - | 415.611 | - | 126.039 | - | 461.420 | 668.700 | 2 998.794 | 29 281.972 | |
| 05 03 01 02 | SAPS (single area payment scheme) | - | 538.315 | 761.853 | - | - | 104.910 | - | - | - | - | - | - | 47.179 | 144.396 | 314.146 | - | 1 086.740 | - | - | - | 3 037.718 | - | 1 359.577 | - | 375.467 | - | - | - | - | 7 770.300 |
| 05 03 01 03 | Separate sugar payment | - | - | 43.536 | - | - | - | - | - | - | - | - | - | - | 0.002 | 9.961 | - | 40.423 | - | - | - | 156.593 | - | 7.990 | - | 19.039 | - | - | - | - | 277.543 |
| 05 03 01 04 | Separate fruit and vegetables payment | - | - | 0.409 | - | - | - | - | - | - | - | - | - | - | - | - | - | 4.490 | - | - | - | 6.610 | - | - | - | 0.642 | - | - | - | - | 12.150 |
| 05 03 01 05 | Specific support (Article 68) — Decoupled direct aids | 2.731 | - | - | 26.689 | - | - | - | - | 48.698 | 168.687 | - | 155.582 | - | - | - | - | 81.527 | - | 4.166 | - | - | 12.487 | - | - | - | - | - | - | - | 500.566 |
| 05 03 01 06 | Separate soft fruit payment | - | 0.103 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.385 | - | - | - | 10.935 | - | - | - | - | - | - | - | - | 11.424 |
| 05 03 01 07 | Redistributive payment | - | 53.231 | - | - | 348.433 | - | - | - | - | - | - | - | - | - | - | 38.388 | - | - | - | - | - | - | - | - | - | - | - | - | - | 440.052 |
| 05 03 01 99 | Other (decoupled direct aids) | - 0.001 | - | - | - | - | - | - | - | - 0.520 | - | - | - | - | - | - | - | - | - | - | - | - | - 0.002 | - | - | - | - | - | - | - | - 0.523 |
| 05 03 01 | Decoupled direct aids | 449.283 | 591.649 | 805.798 | 887.332 | 5 014.274 | 104.910 | 1 176.279 | 1 860.552 | 4 354.601 | 6 360.030 | 143.499 | 3 708.470 | 47.179 | 144.398 | 362.495 | 32.376 | 1 213.565 | 5.204 | 759.807 | 614.165 | 3 211.856 | 428.096 | 1 367.567 | 126.039 | 395.147 | 461.420 | 668.700 | 2 998.794 | 38 293.485 | |
| 05 03 02 06 | Suckler-cow premium | 67.606 | - | - | - | - | - | 0.004 | - | 229.420 | 446.843 | 3.198 | 0.050 | - | - | - | - | - | - | - | 63.190 | - | 70.459 | - | - | - | 0.003 | - | 0.041 | 880.816 | |
| 05 03 02 07 | Additional suckler-cow premium | 16.900 | - | - | - | - | - | - | - | 22.836 | - | - | 0.001 | - | - | - | - | - | - | - | 0.088 | - | 8.447 | - | - | - | - | - | 0.006 | 48.277 | |
| 05 03 02 13 | Sheep and goat premium | - | - | - | - 0.000 | - | - | 0.005 | - | 0.013 | - | 1.159 | 0.121 | - | - | - | - | - | - | - | - | - | 19.719 | - | - | - | 0.542 | - | 0.003 | 21.559 | |
| 05 03 02 14 | Sheep and goat supplementary premium | - | - | - | - | - | - | 0.001 | - | 0.006 | - | 0.138 | - 0.000 | - | - | - | - | - | - | - | - | - | 6.515 | - | - | - | 0.180 | - | 0.000 | 6.840 | |
| 05 03 02 28 | Aid for silkworms | - | - | - | - | - | - | - | 0.427 | 0.005 | 0.006 | - | 0.002 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.440 |
| 05 03 02 36 | Payments for specific types of farming and quality production | - | - | - | - | - | - | - | 0.023 | 0.018 | - | - | 0.044 | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.000 | 0.002 | 0.000 | 0.088 | |
| 05 03 02 39 | Additional amount for sugar beet and cane producers | - | - | - | - | - | - | - | 0.010 | 0.163 | - | - | 0.001 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.174 |
| 05 03 02 40 | Area aid for cotton | - | - | - | - | - | - | - | 184.829 | 59.188 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 244.017 |
| 05 03 02 42 | Transitional fruit and vegetables payment — Other products than tomatoes | - | - | - | - | - | - | - | 0.118 | 0.002 | 0.050 | - | 0.002 | 0.001 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.174 |
| 05 03 02 44 | Specific support (Article 68) — Coupled direct aids | 3.114 | 52.143 | 55.626 | 13.698 | 0.000 | 3.808 | 24.491 | 66.395 | 157.462 | 454.285 | 11.343 | 150.340 | 3.271 | 9.886 | 25.296 | - | 42.790 | - | 20.055 | 12.515 | 104.623 | 18.726 | 51.359 | 8.221 | 27.378 | 51.553 | 3.068 | 26.505 | 1 397.952 | |
| 05 03 02 50 | POSEI — European Union support programmes | - | - | - | - | - | - | - | - | 180.536 | 150.263 | - | - | - | - | - | - | - | - | - | - | - | 80.095 | - | - | - | - | - | - | - | 410.893 |
| 05 03 02 52 | POSEI — Aegean islands | - | - | - | - | - | - | - | 15.729 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 15.729 |
| 05 03 02 99 | Other (direct aids) | - 0.001 | - | - | - 0.005 | 0.004 | - | 0.015 | - 0.002 | 0.052 | - 0.002 | - | - 6.986 | - | - | 0.000 | - | - | - | 0.166 | 0.134 | 0.003 | 0.001 | - | - | - | 0.001 | 0.007 | 0.196 | - 6.416 | |
| 05 03 02 | Other direct aids | 87.619 | 52.143 | 55.626 | 13.693 | 0.004 | 3.808 | 24.516 | 267.529 | 649.702 | 1 051.445 | 15.838 | 143.574 | 3.273 | 9.886 | 25.296 | - | 42.790 | - | 20.221 | 75.927 | 104.627 | 203.962 | 51.359 | 8.221 | 27.378 | 52.280 | 3.076 | 26.750 | 3 020.544 | |
| 05 03 03 | Additional amounts of aid | - | - | - | - 0.000 | - 0.000 | - | - 0.000 | - | - | - | - | 0.009 | - | - | - | - | - | - | - | 0.028 | - | - | - | - | - | - | 0.000 | - | 0.007 | 0.043 |
| 05 03 09 | Reimbursement of direct aids in relation to financial discipline | 13.517 | - | 21.033 | 23.197 | 125.614 | 1.997 | 26.168 | 34.784 | 105.774 | 191.223 | - | 68.150 | 0.683 | 2.236 | 5.948 | 0.813 | 26.504 | 0.064 | 19.612 | 13.821 | 36.451 | 13.001 | - | 1.724 | 8.746 | 11.297 | 15.675 | 85.933 | 853.965 | |
| | Sub-total FUND SOURCE C1 (*) | 443.953 | 643.792 | 861.424 | 890.248 | 5 009.639 | 108.719 | 1 192.380 | 2 099.049 | 4 903.905 | 7 397.482 | 151.050 | 3 456.448 | 50.452 | 154.283 | 387.791 | 32.306 | 1 256.356 | 4.259 | 766.304 | 678.950 | 3 316.483 | 617.020 | 1 418.926 | 129.316 | 422.525 | 513.596 | 671.316 | 2 983.412 | 40 561.384 | |
| | Sub-total FUND SOURCE C2 (**) | 13.517 | - | 21.033 | 23.197 | 125.614 | 1.997 | 26.168 | 34.784 | 105.774 | 191.223 | - | 68.150 | 0.683 | 2.236 | 5.948 | 0.813 | 26.504 | 0.064 | 19.612 | 13.821 | 36.451 | 13.001 | - | 1.724 | 8.746 | 11.297 | 15.675 | 85.933 | 853.965 | |
| | Sub-total FUND SOURCE C4 (***) | 92.933 | - | - | 10.762 | 4.468 | - | 7.885 | 29.032 | 69.962 | 13.846 | 8.282 | 386.907 | - | - | - | 0.056 | - | 0.945 | 13.611 | 8.551 | - | 14.981 | - | 0.956 | - | 0.093 | 0.397 | 39.340 | 703.007 | |
| | Sub-total FUND SOURCE C5 (****) | 0.016 | - | - | 0.015 | 0.171 | - | 0.529 | - | 30.435 | 0.147 | 0.005 | 8.697 | - | - | - | 0.014 | - | - | 0.113 | 2.619 | - | 0.058 | - | 3.987 | - | 0.011 | 0.064 | 2.801 | 49.682 | |
| 05 03 | Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives | 550.418 | 643.792 | 882.457 | 924.221 | 5 139.891 | 110.716 | 1 226.962 | 2 162.864 | 5 110.076 | 7 602.698 | 159.337 | 3 920.203 | 51.135 | 156.519 | 393.739 | 33.189 | 1 282.860 | 5.268 | 799.640 | 703.941 | 3 352.934 | 645.060 | 1 418.926 | 135.983 | 431.271 | 524.997 | 687.452 | 3 111.486 | 42 168.038 | |
| | BE BG CZ DK DE EE IE EL ES FR HR IT CY LV LT LU HU MT NL AT PL PT RO SI SK FI SE UK TOTAL | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

(*) EAGF 2015 EXPENDITURE funded by initial budget appropriations - Fund source C1.

(**) EAGF reimbursement of 2014 financial discipline - Fund source C2.

(***) EAGF 2015 EXPENDITURE funded by assigned revenue collected in 2015 - Fund source C4.

(****) EAGF 2015 EXPENDITURE funded by assigned revenue carried over from 2014 - Fund source C5.

ANNEX 11

Budget 2015 - EXPENDITURE for INTERVENTION in STORAGE

Commitment Appropriations

in EUR million

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

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

Commitment Appropriations

In EUROS

| Budget line | Fund source | Heading | BE | BG | CZ | DK | DE | EE | IE | EL | ES | FR | HR | IT | CY | LV | LT |
|-------------|-------------|--|------------|------------|-----------|-----------|------------|---------|-----------|------------|-------------|-------------|-----------|-------------|-----------|-----------|-----------|
| 05 01 04 01 | C1 | Support expenditure for European Agriculture Guarantee Fund (EAGF) — Non-operational technical assistance | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 05 01 04 | C1 | Support expenditure for operations and programmes in the Agriculture and rural development policy area | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 05 01 06 01 | C1 | Consumer, Health, Agriculture and Food Executive Agency - Contribution from the Agricultural promotion programme | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 05 01 06 | C1 | Executive agencies | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 05 01 | C1 | Administrative expenditure of the Agriculture and rural development policy area | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 05 02 03 00 | C1 | Refunds on non-Annex 1 products | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 05 02 03 | C1 | Refunds on non-Annex 1 products | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 05 02 04 99 | C1 | Other measures (food programmes) | - | - | - | - | - | - | - | - | - | - 126 980 | - | - 3 098 824 | - | - | - |
| 05 02 04 | C1 | Food programmes | - | - | - | - | - | - | - | - | - | - 126 980 | - | - 3 098 824 | - | - | - |
| 05 02 06 03 | C1 | Private storage of olive oil | - | - | - | - | - | - | - | - | - 6 730 | - | - | - | - | - | - |
| 05 02 06 05 | C1 | Quality improvement measures | - | - | - | - | - | - | - | 9 637 278 | - | 539 781 | - | 33 812 084 | - | - | - |
| 05 02 06 99 | C1 | Other measures (olive oil) | - | - | - | - | - | - | - | - | - | - | - | 86 765 | - | - | - |
| 05 02 06 | C1 | Olive oil | - | - | - | - | - | - | - | 9 637 278 | - 6 730 | 539 781 | - | 33 898 848 | - | - | - |
| 05 02 07 03 | C1 | Cotton — National restructuring programmes | - | - | - | - | - | - | - | - | 6 134 000 | - | - | - | - | - | - |
| 05 02 07 | C1 | Textile plants | - | - | - | - | - | - | - | - | 6 134 000 | - | - | - | - | - | - |
| 05 02 08 03 | C1 | Operational funds for producer organisations | 42 149 737 | - | 1 367 640 | 2 873 419 | 34 346 668 | - | 321 543 | 16 027 414 | 155 301 244 | 87 832 792 | - | 129 223 423 | 1 890 102 | 379 342 | - |
| 05 02 08 03 | C5 | | 27 702 211 | - | 1 395 959 | 625 971 | 7 796 445 | - | - | 6 317 189 | 52 512 073 | 26 282 141 | - | 99 334 604 | 127 090 | 115 887 | - |
| 05 02 08 03 | C1,C5 | | 69 851 948 | - | 2 763 598 | 3 499 391 | 42 143 113 | - | 321 543 | 22 344 603 | 207 813 317 | 114 114 933 | - | 228 558 027 | 2 017 192 | 495 229 | - |
| 05 02 08 11 | C1 | Aid to producer groups for preliminary recognition | - | 2 330 752 | 140 139 | - | - | - | - | - | - | 6 995 | - | - | 141 569 | 921 817 | 176 886 |
| 05 02 08 12 | C1 | School fruit scheme | 1 502 674 | 3 562 793 | 5 108 346 | 963 013 | 18 753 998 | 766 106 | 865 228 | - | 5 776 240 | 2 062 780 | 1 310 721 | 25 860 482 | 182 047 | 998 318 | 1 194 832 |
| 05 02 08 99 | C1 | | 464 006 | 27 209 | 78 267 | - | 166 541 | 41 753 | - | 33 959 | 710 519 | 265 783 | 1 084 597 | 1 752 765 | 38 128 | 32 422 | 253 857 |
| 05 02 08 99 | C4 | Other measures (fruit and vegetables) | - | 325 523 | - | - | - | - | - | - | 1 916 967 | 131 151 | - | 159 446 | 647 809 | - | 23 763 |
| 05 02 08 99 | C5 | | - | - | - | - | - | - | - | 149 864 | 242 729 | 60 197 | 1 635 176 | - | - | - | 20 176 |
| 05 02 08 99 | C1,C4,C5 | | 464 006 | 352 732 | 78 267 | - | 166 541 | 41 753 | - | 183 822 | 2 870 215 | 457 130 | 2 719 773 | 1 912 211 | 685 937 | 32 422 | 297 796 |
| 05 02 08 | C1 | | 44 116 417 | 5 920 753 | 6 694 392 | 3 836 432 | 53 267 207 | 807 859 | 1 186 771 | 16 061 373 | 161 788 003 | 90 168 350 | 2 395 318 | 156 836 670 | 2 251 846 | 2 331 899 | 1 625 575 |
| 05 02 08 | C4 | | - | 325 523 | - | - | - | - | - | - | 1 916 967 | 131 151 | - | 159 446 | 647 809 | - | 23 763 |
| 05 02 08 | C5 | Fruit and vegetables | 27 702 211 | - | 1 395 959 | 625 971 | 7 796 445 | - | - | 6 467 053 | 52 754 802 | 26 342 338 | 1 635 176 | 99 334 604 | 127 090 | 115 887 | 20 176 |
| 05 02 08 | C1,C4,C5 | | 71 818 628 | 6 246 276 | 8 090 351 | 4 462 404 | 61 063 652 | 807 859 | 1 186 771 | 22 528 426 | 216 459 772 | 116 641 839 | 4 030 494 | 256 330 720 | 3 026 746 | 2 447 786 | 1 669 514 |
| 05 02 09 08 | C1 | National support programmes for the wine sector | - | 19 915 520 | 5 154 993 | - | 37 112 900 | - | - | 15 161 519 | 210 332 000 | 280 544 964 | 1 549 671 | 324 612 444 | 4 646 000 | - | - |
| 05 02 09 99 | C1 | Other measures (wine-growing sector) | - | - | - | - | - | - | - | 420 670 | 189 149 | - | - | - 1 549 472 | - | - | - |
| 05 02 09 | C1 | Products of the wine-growing sector | - | 19 915 520 | 5 154 993 | - | 37 112 900 | - | - | 15 582 189 | 210 521 149 | 280 544 964 | 1 549 671 | 323 062 972 | 4 646 000 | - | - |
| 05 02 10 01 | C1 | Promotion measures — Payments by Member States | 1 429 958 | 3 298 149 | 1 144 183 | 2 180 549 | 1 496 922 | 100 612 | 802 575 | 10 363 986 | 5 814 094 | 11 597 329 | - | 6 492 633 | - | 125 182 | 3 757 085 |
| 05 02 10 02 | C1 | Promotion measures — Direct payments by the Union | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 05 02 10 | C1 | Promotion | 1 429 958 | 3 298 149 | 1 144 183 | 2 180 549 | 1 496 922 | 100 612 | 802 575 | 10 363 986 | 5 814 094 | 11 597 329 | - | 6 492 633 | - | 125 182 | 3 757 085 |

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

Commitment Appropriations

In EUROS

| Budget line | Fund source | Heading | BE | BG | CZ | DK | DE | EE | IE | EL | ES | FR | HR | IT | CY | LV | LT |
|-----------------|-----------------|--|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|--------------------|----------------------|-------------------|--------------------|--------------------|
| 05 02 11 03 | C1 | Hops — Aid to producer organisations | - | - | - | - | 2 277 000 | - | - | - | - | - | - | - | - | - | - |
| 05 02 11 04 | C1 | POSEI (excluding direct aids) | - | - | - | - | - | - | - | 5 540 500 | 82 719 768 | 125 156 119 | - | - | - | - | - |
| 05 02 11 99 | C1 | Other measures (other plant products/measures) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 05 02 11 | C1 | Other plant products/measures | - | - | - | - | 2 277 000 | - | - | 5 540 500 | 82 719 768 | 125 156 119 | - | - | - | - | - |
| 05 02 12 02 | C1 | | 51 059 | - | 28 923 | - | 121 447 | - | 29 048 | - | 65 465 | 875 | - | - | - | 2 172 | 121 732 |
| 05 02 12 02 | C4 | Storage measures for skimmed-milk powder | - | - | - | - | 160 379 | - | 11 746 | - | 63 605 | - | - | - | - | - | 6 937 |
| 05 02 12 02 | C5 | | - | - | - | - | 37 926 | - | - | - | - | - | - | - | - | - | 74 |
| 05 02 12 02 | C1,C4,C5 | | 51 059 | - | 28 923 | - | 319 752 | - | 40 794 | - | 129 070 | 875 | - | - | - | 2 172 | 128 743 |
| 05 02 12 04 | C1 | | 189 342 | - | - | - | 114 100 | - | 396 940 | - | - | 267 937 | - | - | - | - | 6 290 |
| 05 02 12 04 | C4 | Storage measures for butter and cream | 227 722 | - | - | - | 44 764 | - | 14 680 | - | - | 58 498 | - | - | - | - | - |
| 05 02 12 04 | C5 | | - | - | - | - | 13 961 | - | 45 216 | - | - | - | - | - | - | - | - |
| 05 02 12 04 | C1,C4,C5 | | 417 065 | - | - | - | 172 824 | - | 456 836 | - | - | 326 435 | - | - | - | - | 6 290 |
| 05 02 12 08 | C1 | School milk | 552 716 | 962 | 403 262 | 1 667 023 | 4 498 958 | 708 535 | 361 741 | 25 002 | 357 816 | 14 428 004 | - | 2 942 186 | 234 921 | 751 170 | 351 845 |
| 05 02 12 99 | C1 | | - | - | - | - | 300 | 6 868 250 | 484 700 | - | - | 2 972 | - | 1 987 354 | - | 7 719 468 | 14 048 779 |
| 05 02 12 99 | C4 | Other measures (milk and milk products) | - | - | - | - | - | - | 154 848 | - | - | 12 474 | - | 236 304 | - | - | 1 166 |
| 05 02 12 99 | C5 | | - | - | - | - | - | - | - | - | - | 9 477 | - | 265 097 | - | 1 822 | 14 381 |
| 05 02 12 99 | C1,C4,C5 | | - | - | - | - | 300 | 6 868 250 | 639 548 | - | - | 24 924 | - | 2 488 755 | - | 7 721 291 | 14 064 325 |
| 05 02 12 | C1 | | 793 118 | 962 | 432 185 | 1 667 023 | 4 734 805 | 7 576 785 | 1 272 429 | 25 002 | 423 281 | 14 699 789 | - | 4 929 541 | 234 921 | 8 472 810 | 14 528 646 |
| 05 02 12 | C4 | Milk and milk products | 227 722 | - | - | - | 205 143 | - | 181 274 | - | 63 605 | 70 972 | - | 236 304 | - | - | 8 103 |
| 05 02 12 | C5 | | - | - | - | - | 51 886 | - | 45 216 | - | - | 9 477 | - | 265 097 | - | 1 822 | 14 455 |
| 05 02 12 | C1,C4,C5 | | 1 020 840 | 962 | 432 185 | 1 667 023 | 4 991 834 | 7 576 785 | 1 498 919 | 25 002 | 486 886 | 14 780 238 | - | 5 430 942 | 234 921 | 8 474 632 | 14 551 204 |
| 05 02 13 01 | C1 | Refunds for beef and veal | - | - | - | - | 5 244 | - | - | - | - | - | - | - | - | - | - |
| 05 02 13 04 | C1 | Refunds for live animals | - | - | - | - | 41 559 | - | - | - | - | - | - | - | - | - | - |
| 05 02 13 | C1 | Beef and veal | - | - | - | - | 46 803 | - | - | - | - | - | - | - | - | - | - |
| 05 02 15 01 | C1 | Refunds for pigmeat | - | - | - | - | 11 417 | - | - | - | - | - | - | 156 | - | - | - |
| 05 02 15 02 | C1 | Private storage of pigmeat | 432 052 | - | - | 3 841 147 | 1 889 456 | 157 651 | 229 101 | - | 2 177 394 | 206 197 | - | 409 561 | - | - | - |
| 05 02 15 05 | C1 | Refunds for poultrymeat | - | - | - | - | 14 495 | - | - | - | - | - | - | - | - | - | - |
| 05 02 15 06 | C1 | Specific aid for bee-keeping | 232 463 | 933 320 | 1 165 956 | 151 607 | 1 500 586 | 77 943 | 33 754 | 2 759 527 | 4 875 051 | 3 330 557 | 579 934 | 2 705 233 | 94 901 | 178 840 | 303 926 |
| 05 02 15 99 | C1 | Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products) | - | - | - | - | - | - | - | - | - | - | - | 4 925 028 | - | - | - |
| 05 02 15 | C1 | Pigmeat, eggs and poultry, bee-keeping and other animal products | 664 515 | 933 320 | 1 165 956 | 3 992 754 | 3 415 955 | 235 594 | 262 855 | 2 759 527 | 7 052 446 | 3 536 755 | 579 934 | 8 039 977 | 94 901 | 178 840 | 303 926 |
| 05 02 | C1 | | 47 004 007 | 30 068 703 | 14 591 710 | 11 676 758 | 102 351 592 | 8 720 849 | 3 524 630 | 59 969 854 | 474 446 010 | 526 116 107 | 4 524 924 | 530 161 818 | 7 227 668 | 11 108 731 | 20 215 231 |
| 05 02 | C4 | Improving the competitiveness of the agricultural sector through interventions in agricultural markets | 227 722 | 325 523 | - | - | 205 143 | - | 181 274 | - | 1 980 572 | 202 123 | - | 395 751 | 647 809 | - | 31 866 |
| 05 02 | C5 | | 27 702 211 | - | 1 395 959 | 625 971 | 7 848 331 | - | 45 216 | 6 467 053 | 52 754 802 | 26 351 815 | 1 635 176 | 99 599 700 | 127 090 | 117 710 | 34 631 |
| 05 02 | C1,C4,C5 | | 74 933 940 | 30 394 227 | 15 987 669 | 12 302 730 | 110 405 066 | 8 720 849 | 3 751 120 | 66 436 907 | 529 181 384 | 552 670 045 | 6 160 100 | 630 157 269 | 8 002 568 | 11 226 440 | 20 281 728 |
| 05 03 01 01 | C1 | | 353 602 519 | - | - | 849 865 565 | 4 661 201 746 | - | 1 167 865 088 | 1 831 520 024 | 4 206 026 084 | 6 177 350 477 | 135 212 439 | 3 157 283 877 | - | - | - |
| 05 03 01 01 | C4 | SPS (single payment scheme) | 92 933 147 | - | - | 10 761 830 | 4 468 058 | - | 7 885 384 | 29 031 623 | 69 961 781 | 13 845 743 | 8 282 055 | 386 907 395 | - | - | - |
| 05 03 01 01 | C5 | | 16 228 | - | - | 14 945 | 170 889 | - | 528 752 | - | 30 435 387 | 147 110 | 4 537 | 8 697 462 | - | - | - |
| 05 03 01 01 | C1,C4,C5 | | 446 551 894 | - | - | 860 642 340 | 4 665 840 693 | - | 1 176 279 225 | 1 860 551 647 | 4 306 423 253 | 6 191 343 330 | 143 499 031 | 3 552 888 733 | - | - | - |
| 05 03 01 02 | C1 | SAPS (single area payment scheme) | - | 538 314 606 | 761 853 215 | - | - | 104 910 142 | - | - | - | - | - | - | 47 179 321 | 144 395 585 | 314 145 680 |
| 05 03 01 03 | C1 | Separate sugar payment | - | - | 43 535 930 | - | - | - | - | - | - | - | - | - | - | 2 124 | 9 960 522 |
| 05 03 01 04 | C1 | Separate fruit and vegetables payment | - | - | 408 554 | - | - | - | - | - | - | - | - | - | - | - | - |
| 05 03 01 05 | C1 | Specific support (Article 68) — Decoupled direct aids | 2 731 137 | - | - | 26 689 343 | - | - | - | - | 48 697 636 | 168 686 871 | - | 155 581 677 | - | - | - |
| 05 03 01 06 | C1 | Separate soft fruit payment | - | 103 319 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 05 03 01 07 | C1 | Redistributive payment | - | 53 230 609 | - | - | 348 433 275 | - | - | - | - | - | - | - | - | - | 38 388 395 |
| 05 03 01 99 | C1 | Other (decoupled direct aids) | - 530 | - | - | - | - | - | - | - | - 520 382 | - | - | - | - | - | - |
| 05 03 01 | C1 | | 356 333 125 | 591 648 534 | 805 797 699 | 876 554 909 | 5 009 635 021 | 104 910 142 | 1 167 865 088 | 1 831 520 024 | 4 254 203 339 | 6 346 037 349 | 135 212 439 | 3 312 865 554 | 47 179 321 | 144 397 709 | 362 494 598 |
| 05 03 01 | C4 | Decoupled direct aids | 92 933 147 | - | - | 10 761 830 | 4 468 058 | - | 7 885 384 | 29 031 623 | 69 961 781 | 13 845 743 | 8 282 055 | 386 907 395 | - | - | - |
| 05 03 01 | C5 | | 16 228 | - | - | 14 945 | 170 889 | - | 528 752 | - | 30 435 387 | 147 110 | 4 537 | 8 697 462 | - | - | - |
| 05 03 01 | C1,C4,C5 | | 449 282 501 | 591 648 534 | 805 797 699 | 887 331 684 | 5 014 273 968 | 104 910 142 | 1 176 279 225 | 1 860 551 647 | 4 354 600 507 | 6 360 030 201 | 143 499 031 | 3 708 470 411 | 47 179 321 | 144 397 709 | 362 494 598 |

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

| Commitment Appropriations | | | In EUROS | | | | | | | | | | | | | | |
|---------------------------|--------------------|---|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|----------------------|----------------------|----------------------|----------------------|--------------------|----------------------|-------------------|--------------------|--------------------|
| Budget line | Fund source | Heading | BE | BG | CZ | DK | DE | EE | IE | EL | ES | FR | HR | IT | CY | LV | LT |
| 05 03 02 06 | C1 | Suckler-cow premium | 67 606 217 | - | - | - | - | - | 4 483 | - | 229 420 405 | 446 842 727 | 3 198 049 | 50 176 | - | - | - |
| 05 03 02 07 | C1 | Additional suckler-cow premium | 16 899 528 | - | - | - | - | - | - | - | 22 836 070 | - | - | 984 | - | - | - |
| 05 03 02 13 | C1 | Sheep and goat premium | - | - | - | - 176 | - | - | 4 690 | - | 12 559 | - | 1 158 817 | 120 753 | - | - | - |
| 05 03 02 14 | C1 | Sheep and goat supplementary premium | - | - | - | - | - | - | 1 190 | - | 6 154 | - | 138 128 | - 488 | - | - | - |
| 05 03 02 28 | C1 | Aid for silkworms | - | - | - | - | - | - | - | 426 543 | 5 354 | 6 104 | - | 1 732 | - | - | - |
| 05 03 02 36 | C1 | Payments for specific types of farming and quality production | - | - | - | - | - | - | - | 23 431 | 18 340 | - | - | 44 257 | - | - | - |
| 05 03 02 39 | C1 | Additional amount for sugar beet and cane producers | - | - | - | - | - | - | - | 9 972 | 163 167 | - | - | 769 | - | - | - |
| 05 03 02 40 | C1 | Area aid for cotton | - | - | - | - | - | - | - | 184 829 345 | 59 188 109 | - | - | - | - | - | - |
| 05 03 02 42 | C1 | Transitional fruit and vegetables payment — Other products than tomatoes | - | - | - | - | - | - | - | 118 357 | 2 496 | 49 951 | - | 1 690 | 1 236 | - | - |
| 05 03 02 44 | C1 | Specific support (Article 68) — Coupled direct aids | 3 114 435 | 52 143 321 | 55 626 462 | 13 697 853 | 17 | 3 808 369 | 24 490 654 | 66 394 698 | 157 461 516 | 454 285 150 | 11 342 553 | 150 339 955 | 3 271 493 | 9 885 693 | 25 295 760 |
| 05 03 02 50 | C1 | POSEI — European Union support programmes | - | - | - | - | - | - | - | - | 180 535 881 | 150 262 673 | - | - | - | - | - |
| 05 03 02 52 | C1 | POSEI — Aegean islands | - | - | - | - | - | - | - | 15 729 105 | - | - | - | - | - | - | - |
| 05 03 02 99 | C1 | Other (direct aids) | - 777 | - | - | - 4 625 | 4 016 | - | 14 562 | - 2 412 | 51 768 | - 1 661 | - | - 6 985 779 | - | - | 479 |
| 05 03 02 | C1 | Other direct aids | 87 619 403 | 52 143 321 | 55 626 462 | 13 693 053 | 4 033 | 3 808 369 | 24 515 579 | 267 529 038 | 649 701 820 | 1 051 444 944 | 15 837 547 | 143 574 050 | 3 272 730 | 9 885 693 | 25 296 239 |
| 05 03 03 00 | C1 | Additional amounts of aid | - | - | - | - 41 | - 435 | - | - 240 | - | - | - | - | 8 509 | - | - | - |
| 05 03 03 | C1 | Additional amounts of aid | - | - | - | - 41 | - 435 | - | - 240 | - | - | - | - | 8 509 | - | - | - |
| 05 03 09 00 | C2 | Reimbursement of direct aids in relation to financial discipline | 13 516 500 | - | 21 033 309 | 23 196 648 | 125 613 712 | 1 997 130 | 26 167 652 | 34 783 532 | 105 773 987 | 191 223 344 | - | 68 149 842 | 683 112 | 2 235 647 | 5 947 921 |
| 05 03 09 | C2 | Reimbursement of direct aids in relation to financial discipline | 13 516 500 | - | 21 033 309 | 23 196 648 | 125 613 712 | 1 997 130 | 26 167 652 | 34 783 532 | 105 773 987 | 191 223 344 | - | 68 149 842 | 683 112 | 2 235 647 | 5 947 921 |
| 05 03 | C1 | Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives | 443 952 529 | 643 791 855 | 861 424 161 | 890 247 920 | 5 009 638 619 | 108 718 511 | 1 192 380 427 | 2 099 049 061 | 4 903 905 159 | 7 397 482 293 | 151 049 986 | 3 456 448 113 | 50 452 051 | 154 283 402 | 387 790 837 |
| 05 03 | C2 | | 13 516 500 | - | 21 033 309 | 23 196 648 | 125 613 712 | 1 997 130 | 26 167 652 | 34 783 532 | 105 773 987 | 191 223 344 | - | 68 149 842 | 683 112 | 2 235 647 | 5 947 921 |
| 05 03 | C4 | | 92 933 147 | - | - | 10 761 830 | 4 468 058 | - | 7 885 384 | 29 031 623 | 69 961 781 | 13 845 743 | 8 282 055 | 386 907 395 | - | - | - |
| 05 03 | C5 | | 16 228 | - | - | 14 945 | 170 889 | - | 528 752 | - | 30 435 387 | 147 110 | 4 537 | 8 697 462 | - | - | - |
| 05 03 | C1,C2,C4,C5 | | 550 418 404 | 643 791 855 | 882 457 471 | 924 221 343 | 5 139 891 278 | 110 715 641 | 1 226 962 215 | 2 162 864 217 | 5 110 076 314 | 7 602 698 489 | 159 336 578 | 3 920 202 811 | 51 135 162 | 156 519 049 | 393 738 758 |
| 05 04 01 14 | C1 | Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006 | - | - | - | - | - 5 789 | - | - | - | - 7 054 | - | - | - 1 228 861 | - | - | - |
| 05 04 01 | C1 | Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006 | - | - | - | - | - 5 789 | - | - | - | - 7 054 | - | - | - 1 228 861 | - | - | - |
| 05 04 | C1 | Rural development | - | - | - | - | - 5 789 | - | - | - | - 7 054 | - | - | - 1 228 861 | - | - | - |
| 05 07 01 02 | C1 | Monitoring and preventive measures — Direct payments by the Union | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 05 07 01 06 | C1 | Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF | - | - | 3 586 | - | 109 197 | 1 492 | 1 097 545 | - | 305 260 | 9 593 200 | - | 6 793 517 | - | - | - |
| 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 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 05 07 01 | C1 | Control of agricultural expenditure | - | - | 3 586 | - | 109 197 | 1 492 | 1 097 545 | - | 305 260 | 9 593 200 | - | 6 793 517 | - | - | - |

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

Commitment Appropriations

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

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

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

Commitment Appropriations

In EUROS

| Budget line | Fund source | Heading | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | EU | TOTAL |
|--------------------|-------------------|--|----------------|-------------------|----------------|-------------------|------------------|--------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|------------------|----------------------|
| 05 01 04 01 | C1 | Support expenditure for European Agriculture Guarantee Fund (EAGF) — Non-operational technical assistance | - | - | - | - | - | - | - | - | - | - | - | - | - | 7 985 026 | 7 985 026 |
| 05 01 04 | C1 | Support expenditure for operations and programmes in the Agriculture and rural development policy area | - | - | - | - | - | - | - | - | - | - | - | - | - | 7 985 026 | 7 985 026 |
| 05 01 06 01 | C1 | Consumer, Health, Agriculture and Food Executive Agency - Contribution from the Agricultural promotion programme | - | - | - | - | - | - | - | - | - | - | - | - | - | 166 000 | 166 000 |
| 05 01 06 | C1 | Executive agencies | - | - | - | - | - | - | - | - | - | - | - | - | - | 166 000 | 166 000 |
| 05 01 | C1 | Administrative expenditure of the Agriculture and rural development policy area | - | - | - | - | - | - | - | - | - | - | - | - | - | 8 151 026 | 8 151 026 |
| 05 02 03 00 | C1 | Refunds on non-Annex 1 products | - | - | - | - | - | - | 53 777 | - | - | - | - | - | 1 | - | 53 778 |
| 05 02 03 | C1 | Refunds on non-Annex 1 products | - | - | - | - | - | - | 53 777 | - | - | - | - | - | 1 | - | 53 778 |
| 05 02 04 99 | C1 | Other measures (food programmes) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - 3 225 804 |
| 05 02 04 | C1 | Food programmes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - 3 225 804 |
| 05 02 06 03 | C1 | Private storage of olive oil | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - 6 730 |
| 05 02 06 05 | C1 | Quality improvement measures | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 43 989 143 |
| 05 02 06 99 | C1 | Other measures (olive oil) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 86 765 |
| 05 02 06 | C1 | Olive oil | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 44 069 178 |
| 05 02 07 03 | C1 | Cotton — National restructuring programmes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 134 000 |
| 05 02 07 | C1 | Textile plants | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 134 000 |
| 05 02 08 03 | C1 | Operational funds for producer organisations | - | 2 044 055 | - | 18 743 276 | 1 803 339 | 6 447 834 | 8 767 580 | 1 017 774 | - | 438 750 | 1 130 900 | 3 740 586 | 22 376 873 | - | 538 224 290 |
| 05 02 08 03 | C5 | Operational funds for producer organisations | - | 1 957 677 | - | 27 143 243 | 6 091 525 | 418 746 | 4 307 944 | 1 339 932 | - | 54 671 | 1 131 661 | 1 268 273 | 8 950 957 | - | 274 874 200 |
| 05 02 08 03 | C1, C5 | Operational funds for producer organisations | - | 4 001 732 | - | 45 886 519 | 7 894 864 | 6 866 580 | 13 075 524 | 2 357 706 | - | 493 421 | 2 262 562 | 5 008 859 | 31 327 830 | - | 813 098 490 |
| 05 02 08 11 | C1 | Aid to producer groups for preliminary recognition | - | 6 380 276 | - | - | - | 106 552 805 | - | 3 617 923 | - | - | - | - | - | - | 120 269 161 |
| 05 02 08 12 | C1 | School fruit scheme | 433 685 | 5 651 650 | 353 333 | 451 667 | 1 859 624 | 18 831 763 | 679 024 | 3 490 837 | 720 234 | 2 684 429 | - | - | - | - | 104 063 824 |
| 05 02 08 99 | C1 | Other measures (fruit and vegetables) | - | 9 173 | - | 817 773 | 29 121 | 37 689 233 | 22 763 | 949 391 | 243 405 | - | - | - | - | - | 44 710 662 |
| 05 02 08 99 | C4 | Other measures (fruit and vegetables) | - | - | - | - | - | 27 473 775 | - | - | - | - | - | - | - | - | 30 678 434 |
| 05 02 08 99 | C5 | Other measures (fruit and vegetables) | - | - | - | 82 545 | 21 068 | 3 303 972 | - | - | 231 274 | - | - | - | - | - | 5 747 000 |
| 05 02 08 99 | C1, C4, C5 | Other measures (fruit and vegetables) | - | 9 173 | - | 900 317 | 50 189 | 68 466 980 | 22 763 | 949 391 | 474 678 | - | - | - | - | - | 81 136 097 |
| 05 02 08 | C1 | Other measures (fruit and vegetables) | 433 685 | 14 085 154 | 353 333 | 20 012 715 | 3 692 085 | 169 521 634 | 9 469 366 | 9 075 925 | 963 638 | 3 123 179 | 1 130 900 | 3 740 586 | 22 376 873 | - | 807 267 938 |
| 05 02 08 | C4 | Fruit and vegetables | - | - | - | - | - | 27 473 775 | - | - | - | - | - | - | - | - | 30 678 434 |
| 05 02 08 | C5 | Fruit and vegetables | - | 1 957 677 | - | 27 225 787 | 6 112 593 | 3 722 718 | 4 307 944 | 1 339 932 | 231 274 | 54 671 | 1 131 661 | 1 268 273 | 8 950 957 | - | 280 621 200 |
| 05 02 08 | C1, C4, C5 | Fruit and vegetables | 433 685 | 16 042 831 | 353 333 | 47 238 503 | 9 804 677 | 200 718 127 | 13 777 311 | 10 415 857 | 1 194 912 | 3 177 850 | 2 262 562 | 5 008 859 | 31 327 830 | - | 1 118 567 572 |
| 05 02 09 08 | C1 | National support programmes for the wine sector | - | 29 103 000 | - | - | 9 633 524 | - | 64 187 998 | 19 881 002 | 5 040 265 | 3 880 026 | - | - | - | - | 1 030 755 826 |
| 05 02 09 99 | C1 | Other measures (wine-growing sector) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - 939 653 |
| 05 02 09 | C1 | Products of the wine-growing sector | - | 29 103 000 | - | - | 9 633 524 | - | 64 187 998 | 19 881 002 | 5 040 265 | 3 880 026 | - | - | - | - | 1 029 816 173 |
| 05 02 10 01 | C1 | Promotion measures — Payments by Member States | - | - | - | 3 364 138 | 2 760 323 | 6 468 700 | 1 243 416 | 725 378 | 507 505 | - | 376 904 | - | 2 281 834 | - | 66 331 452 |
| 05 02 10 02 | C1 | Promotion measures — Direct payments by the Union | - | - | - | - | - | - | - | - | - | - | - | - | - | 1 185 299 | 1 185 299 |
| 05 02 10 | C1 | Promotion | - | - | - | 3 364 138 | 2 760 323 | 6 468 700 | 1 243 416 | 725 378 | 507 505 | - | 376 904 | - | 2 281 834 | 1 185 299 | 67 516 751 |

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

Commitment Appropriations

In EUROS

| Budget line | Fund source | Heading | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | EU | TOTAL |
|-------------|-------------|--|------------|---------------|-----------|-------------|-------------|---------------|-------------|---------------|-------------|-------------|-------------|-------------|---------------|-----------|----------------|
| 05 02 11 03 | C1 | Hops — Aid to producer organisations | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 2 277 000 |
| 05 02 11 04 | C1 | POSEI (excluding direct aids) | - | - | - | - | - | - | 24 330 641 | - | - | - | - | - | - | - | 237 747 027 |
| 05 02 11 99 | C1 | Other measures (other plant products/measures) | - | - | - | - | - | - | - | - | - | - | - | - 1 833 | - | - | - 1 833 |
| 05 02 11 | C1 | Other plant products/measures | - | - | - | - | - | - | 24 330 641 | - | - | - | - | - 1 833 | - | - | 240 022 195 |
| 05 02 12 02 | C1 | Storage measures for skimmed-milk powder | - | - | - | 1 547 | - | 14 820 | - | - | - | - | 4 823 | - | 9 106 | - | 451 017 |
| 05 02 12 02 | C4 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 242 667 |
| 05 02 12 02 | C5 | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 38 000 |
| 05 02 12 02 | C1,C4,C5 | | - | - | - | 1 547 | - | 14 820 | - | - | - | - | 4 823 | - | 9 106 | - | 731 684 |
| 05 02 12 04 | C1 | Storage measures for butter and cream | - | - | - | 658 953 | - | 1 157 | - | - | - | - | - | - | 76 010 | - | 1 710 729 |
| 05 02 12 04 | C4 | | - | - | - | 515 942 | - | - | - | - | - | - | - | - | - | - | 861 606 |
| 05 02 12 04 | C5 | | - | - | - | 43 407 | - | - | - | - | - | - | - | - | 5 416 | - | 108 000 |
| 05 02 12 04 | C1,C4,C5 | | - | - | - | 1 218 303 | - | 1 157 | - | - | - | - | - | - | 81 427 | - | 2 680 336 |
| 05 02 12 08 | C1 | School milk | 28 379 | 2 862 566 | 22 347 | 338 080 | 613 084 | 9 221 274 | 4 594 029 | 11 018 414 | 3 446 | 681 927 | 4 039 373 | 8 317 629 | 4 325 619 | - | 73 350 308 |
| 05 02 12 99 | C1 | Other measures (milk and milk products) | - | - | - | 120 173 | - | - | - | - | - | - | 173 036 | 161 254 | - | - | 31 566 287 |
| 05 02 12 99 | C4 | | - | - | - | - | 38 484 | - | - | - | - | - | 3 946 | - | - | - | 447 222 |
| 05 02 12 99 | C5 | | - | - | - | 3 714 | - | - | - | - | - | - | 10 496 238 | 29 271 | - | - | 10 820 000 |
| 05 02 12 99 | C1,C4,C5 | | - | - | - | 123 887 | 38 484 | - | - | - | - | - | 10 673 221 | 190 525 | - | - | 42 833 509 |
| 05 02 12 | C1 | Milk and milk products | 28 379 | 2 862 566 | 22 347 | 1 118 753 | 613 084 | 9 237 251 | 4 594 029 | 11 018 414 | 3 446 | 681 927 | 4 217 233 | 8 478 883 | 4 410 735 | - | 107 078 341 |
| 05 02 12 | C4 | | - | - | - | 515 942 | 38 484 | - | - | - | - | - | 3 946 | - | - | - | 1 551 496 |
| 05 02 12 | C5 | | - | - | - | 47 121 | - | - | - | - | - | - | 10 496 238 | 29 271 | 5 416 | - | 10 966 000 |
| 05 02 12 | C1,C4,C5 | | 28 379 | 2 862 566 | 22 347 | 1 681 816 | 651 568 | 9 237 251 | 4 594 029 | 11 018 414 | 3 446 | 681 927 | 14 717 417 | 8 508 154 | 4 416 152 | - | 119 595 837 |
| 05 02 13 01 | C1 | Refunds for beef and veal | - | - | - | - | 28 731 | 53 928 | - | - | - | - | - | - | - | - | 87 904 |
| 05 02 13 04 | C1 | Refunds for live animals | - | - | - | 25 117 | - | - | - | - | - | - | - | - | - | - | 66 676 |
| 05 02 13 | C1 | Beef and veal | - | - | - | 25 117 | 28 731 | 53 928 | - | - | - | - | - | - | - | - | 154 580 |
| 05 02 15 01 | C1 | Refunds for pigmeat | - | - | - | - | - | - | 59 688 | - | - | - | - | - | - | - | 71 261 |
| 05 02 15 02 | C1 | Private storage of pigmeat | - | - | - | 989 433 | 121 679 | 858 321 | - | 50 520 | - | - | 96 518 | - | 32 369 | - | 11 491 400 |
| 05 02 15 05 | C1 | Refunds for poultrymeat | - | - | - | - | - | - | 13 328 | - | - | - | - | - | - | - | 27 822 |
| 05 02 15 06 | C1 | Specific aid for bee-keeping | 14 449 | 2 342 681 | 6 776 | 157 375 | 811 713 | 2 462 663 | 1 106 720 | - | 274 805 | 549 585 | 106 939 | 321 262 | 588 803 | - | 27 667 370 |
| 05 02 15 99 | C1 | Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 4 925 028 |
| 05 02 15 | C1 | Pigmeat, eggs and poultry, bee-keeping and other animal products | 14 449 | 2 342 681 | 6 776 | 1 146 808 | 933 392 | 3 320 984 | 1 179 736 | 50 520 | 274 805 | 549 585 | 203 457 | 321 262 | 621 173 | - | 44 182 881 |
| 05 02 | C1 | Improving the competitiveness of the agricultural sector through interventions in agricultural markets | 476 513 | 48 393 400 | 382 456 | 25 667 531 | 17 661 138 | 188 602 497 | 105 058 963 | 40 751 239 | 6 789 659 | 8 234 717 | 5 928 494 | 12 538 897 | 29 690 616 | 1 185 299 | 2 343 070 011 |
| 05 02 | C4 | | - | - | - | 515 942 | 38 484 | 27 473 775 | - | - | - | - | 3 946 | - | - | - | 32 229 930 |
| 05 02 | C5 | | - | 1 957 677 | - | 27 272 909 | 6 112 593 | 3 722 718 | 4 307 944 | 1 339 932 | 231 274 | 54 671 | 11 627 900 | 1 297 544 | 8 956 373 | - | 291 587 200 |
| 05 02 | C1,C4,C5 | | 476 513 | 50 351 077 | 382 456 | 53 456 382 | 23 812 215 | 219 798 990 | 109 366 907 | 42 091 171 | 7 020 933 | 8 289 389 | 17 560 339 | 13 836 442 | 38 646 989 | 1 185 299 | 2 666 887 140 |
| 05 03 01 01 | C1 | SPS (single payment scheme) | 32 305 961 | - | 4 258 996 | 741 917 657 | 602 994 948 | - | 400 572 822 | - | 121 095 239 | - | 461 315 981 | 668 239 474 | 2 956 654 102 | - | 28 529 283 000 |
| 05 03 01 01 | C4 | | 56 096 | - | 944 921 | 13 611 114 | 8 551 063 | - | 14 980 851 | - | 956 127 | - | 93 006 | 396 795 | 39 339 643 | - | 703 006 634 |
| 05 03 01 01 | C5 | | 14 210 | - | - | 112 822 | 2 619 418 | - | 57 561 | - | 3 987 151 | - | 10 856 | 64 172 | 2 800 748 | - | 49 682 248 |
| 05 03 01 01 | C1,C4,C5 | | 32 376 268 | - | 5 203 917 | 755 641 592 | 614 165 430 | - | 415 611 234 | - | 126 038 517 | - | 461 419 844 | 668 700 440 | 2 998 794 493 | - | 29 281 971 882 |
| 05 03 01 02 | C1 | SAPS (single area payment scheme) | - | 1 086 740 123 | - | - | - | 3 037 718 302 | - | 1 359 576 643 | - | 375 466 585 | - | - | - | - | 7 770 300 202 |
| 05 03 01 03 | C1 | Separate sugar payment | - | 40 423 123 | - | - | - | 156 592 826 | - | 7 990 189 | - | 19 038 723 | - | - | - | - | 277 543 438 |
| 05 03 01 04 | C1 | Separate fruit and vegetables payment | - | 4 489 731 | - | - | - | 6 609 789 | - | - | - | 641 674 | - | - | - | - | 12 149 748 |
| 05 03 01 05 | C1 | Specific support (Article 68) — Decoupled direct aids | - | 81 526 986 | - | 4 165 656 | - | - | 12 487 162 | - | - | - | - | - | - | - | 500 566 469 |
| 05 03 01 06 | C1 | Separate soft fruit payment | - | 385 481 | - | - | - | 10 934 949 | - | - | - | - | - | - | - | - | 11 423 749 |
| 05 03 01 07 | C1 | Redistributive payment | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 440 052 279 |
| 05 03 01 99 | C1 | Other (decoupled direct aids) | - | - | - | - | - | - | 1 904 | - | - | - | - | - | - | - | 522 816 |
| 05 03 01 | C1 | Decoupled direct aids | 32 305 961 | 1 213 565 444 | 4 258 996 | 746 083 313 | 602 994 948 | 3 211 855 865 | 413 058 080 | 1 367 566 832 | 121 095 239 | 395 146 982 | 461 315 981 | 668 239 474 | 2 956 654 102 | - | 37 540 796 069 |
| 05 03 01 | C4 | | 56 096 | - | 944 921 | 13 611 114 | 8 551 063 | - | 14 980 851 | - | 956 127 | - | 93 006 | 396 795 | 39 339 643 | - | 703 006 634 |
| 05 03 01 | C5 | | 14 210 | - | - | 112 822 | 2 619 418 | - | 57 561 | - | 3 987 151 | - | 10 856 | 64 172 | 2 800 748 | - | 49 682 248 |
| 05 03 01 | C1,C4,C5 | | 32 376 268 | 1 213 565 444 | 5 203 917 | 759 807 249 | 614 165 430 | 3 211 855 865 | 428 096 492 | 1 367 566 832 | 126 038 517 | 395 146 982 | 461 419 844 | 668 700 440 | 2 998 794 493 | - | 38 293 484 951 |

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

Commitment Appropriations

In EUROS

| Budget line | Fund source | Heading | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK | EU | TOTAL |
|-----------------|--------------------|---|-------------------|----------------------|------------------|--------------------|--------------------|----------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|----------------------|------------------|-----------------------|
| 05 03 02 06 | C1 | Suckler-cow premium | - | - | - | - | 63 190 212 | - | 70 459 458 | - | - | - | 3 492 | - | 40 683 | - | 880 815 902 |
| 05 03 02 07 | C1 | Additional suckler-cow premium | - | - | - | - | 87 912 | - | 8 446 906 | - | - | - | - | - | 5 858 | - | 48 277 259 |
| 05 03 02 13 | C1 | Sheep and goat premium | - | - | - | - | - | - | 19 718 525 | - | - | - | 541 503 | - | 2 526 | - | 21 559 198 |
| 05 03 02 14 | C1 | Sheep and goat supplementary premium | - | - | - | - | - | - | 6 515 286 | - | - | - | 179 598 | - | 468 | - | 6 840 335 |
| 05 03 02 28 | C1 | Aid for silkworms | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 439 733 |
| 05 03 02 36 | C1 | Payments for specific types of farming and quality production | - | - | - | - | - | - | - | - | - | - | 404 | 1 821 | 227 | - | 88 481 |
| 05 03 02 39 | C1 | Additional amount for sugar beet and cane producers | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 173 908 |
| 05 03 02 40 | C1 | Area aid for cotton | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 244 017 454 |
| 05 03 02 42 | C1 | Transitional fruit and vegetables payment — Other products than tomatoes | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 173 730 |
| 05 03 02 44 | C1 | Specific support (Article 68) — Coupled direct aids | - | 42 790 470 | - | 20 055 168 | 12 515 308 | 104 623 443 | 18 726 132 | 51 358 780 | 8 220 860 | 27 377 800 | 51 553 298 | 3 067 578 | 26 505 164 | - | 1 397 951 929 |
| 05 03 02 50 | C1 | POSEI — European Union support programmes | - | - | - | - | - | - | 80 094 920 | - | - | - | - | - | - | - | 410 893 474 |
| 05 03 02 52 | C1 | POSEI — Aegean islands | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 15 729 105 |
| 05 03 02 99 | C1 | Other (direct aids) | - | - | - | 165 887 | 133 997 | 3 435 | 1 005 | - | - | - | 1 426 | 7 051 | 195 521 | - | - 6 416 108 |
| 05 03 02 | C1 | Other direct aids | - | 42 790 470 | - | 20 221 055 | 75 927 428 | 104 626 878 | 203 962 230 | 51 358 780 | 8 220 860 | 27 377 800 | 52 279 722 | 3 076 450 | 26 750 448 | - | 3 020 544 400 |
| 05 03 03 00 | C1 | Additional amounts of aid | - | - | - | - | 27 636 | - | - | - | - | - | 312 | - | 7 447 | - | 43 188 |
| 05 03 03 | C1 | Additional amounts of aid | - | - | - | - | 27 636 | - | - | - | - | - | 312 | - | 7 447 | - | 43 188 |
| 05 03 09 00 | C2 | Reimbursement of direct aids in relation to financial discipline | 813 050 | 26 504 117 | 64 499 | 19 611 919 | 13 820 910 | 36 451 389 | 13 001 424 | - | 1 723 551 | 8 746 387 | 11 297 170 | 15 675 314 | 85 933 427 | - | 853 965 493 |
| 05 03 09 | C2 | Reimbursement of direct aids in relation to financial discipline | 813 050 | 26 504 117 | 64 499 | 19 611 919 | 13 820 910 | 36 451 389 | 13 001 424 | - | 1 723 551 | 8 746 387 | 11 297 170 | 15 675 314 | 85 933 427 | - | 853 965 493 |
| 05 03 | C1 | Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives | 32 305 961 | 1 256 355 914 | 4 258 996 | 766 304 369 | 678 950 012 | 3 316 482 743 | 617 020 310 | 1 418 925 612 | 129 316 099 | 422 524 782 | 513 596 015 | 671 315 923 | 2 983 411 998 | - | 40 561 383 658 |
| 05 03 | C2 | | 813 050 | 26 504 117 | 64 499 | 19 611 919 | 13 820 910 | 36 451 389 | 13 001 424 | - | 1 723 551 | 8 746 387 | 11 297 170 | 15 675 314 | 85 933 427 | - | 853 965 493 |
| 05 03 | C4 | | 56 096 | - | 944 921 | 13 611 114 | 8 551 063 | - | 14 980 851 | - | 956 127 | - | 93 006 | 396 795 | 39 339 643 | - | 703 006 634 |
| 05 03 | C5 | | 14 210 | - | - | 112 822 | 2 619 418 | - | 57 561 | - | 3 987 151 | - | 10 856 | 64 172 | 2 800 748 | - | 49 682 248 |
| 05 03 | C1,C2,C4,C5 | | 33 189 318 | 1 282 860 031 | 5 268 416 | 799 640 223 | 703 941 404 | 3 352 934 132 | 645 060 146 | 1 418 925 612 | 135 982 928 | 431 271 170 | 524 997 048 | 687 452 204 | 3 111 485 815 | - | 42 168 038 033 |
| 05 04 01 14 | C1 | Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006 | - | - | - | - | - | - | - 47 302 | - | - | - | - 341 | - | - 119 | - | - 1 289 466 |
| 05 04 01 | C1 | Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006 | - | - | - | - | - | - | - 47 302 | - | - | - | - 341 | - | - 119 | - | - 1 289 466 |
| 05 04 | C1 | Rural development | - | - | - | - | - | - | - 47 302 | - | - | - | - 341 | - | - 119 | - | - 1 289 466 |
| 05 07 01 02 | C1 | Monitoring and preventive measures — Direct payments by the Union | - | - | - | - | - | - | - | - | - | - | - | - | - | 7 480 000 | 7 480 000 |
| 05 07 01 06 | C1 | Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF | 25 147 | - | 2 000 | 1 859 509 | - | - | 359 681 | - | - | - | - | - | - | - | 20 150 135 |
| 05 07 01 07 | C1 | Expenditure for financial corrections in favour of Member States following decisions on conformity clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF | - | - | - | 28 947 149 | - | - | - | - | - | - | - | - | 240 690 | - | 29 187 839 |
| 05 07 01 | C1 | Control of agricultural expenditure | 25 147 | - | 2 000 | 30 806 658 | - | - | 359 681 | - | - | - | - | - | 240 690 | 7 480 000 | 56 817 974 |

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

Commitment Appropriations

In EUROS

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

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

ANNEX 13

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

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

(*) EAGF 2015 EXPENDITURE funded by initial budget appropriations - Fund source C1.

(**) EAGF reimbursement of 2014 financial discipline - Fund source C2.

(***) EAGF 2015 EXPENDITURE funded by assigned revenue collected in 2015 - Fund source C4.

(****) EAGF 2015 EXPENDITURE funded by assigned revenue carried over from 2014 - Fund source C5.

(1) % Total EAGF expenditure

(2) % Total EAGF Sector expenditure

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

ANNEX 14

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

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

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

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

(2) Quantities expressed in carcass equivalent.

ANNEX 15

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

| Commitment Appropriations | | | | | | | | In EUR million |
|---|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Budget Line | MEASURE | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| 05 01 04 | Support expenditure of Policy Area Agriculture and Rural Development | 7.76 | 7.56 | 8.44 | 8.02 | 7.21 | 7.90 | 7.99 |
| 05 01 06 | Contribution for expenditure of the executive agencies | - | - | - | - | - | - | 0.17 |
| 05 01 | ADMINISTRATIVE AGRICULTURAL EXPENDITURE | 7.76 | 7.56 | 8.44 | 8.02 | 7.21 | 7.90 | 8.15 |
| 05 02 01 | Cereals | 65.06 | 135.07 | -156.22 | 41.87 | 0.09 | 2.46 | 0.00 |
| 05 02 02 | Rice | -0.03 | - | 0.01 | 0.00 | 0.00 | 0.01 | 0.00 |
| 05 02 03 | Refunds on non-Annex 1 products | 89.68 | 51.35 | 12.74 | 9.12 | 4.88 | 0.13 | 0.05 |
| 05 02 04 | Food programmes | 477.91 | 465.55 | 514.98 | 515.07 | 491.53 | -7.24 | -3.23 |
| 05 02 05 | Sugar | 146.96 | 9.99 | 2.20 | -0.23 | -0.15 | 0.46 | 0.00 |
| 05 02 06 | Olive oil | 54.49 | 53.17 | 44.15 | 55.35 | 60.94 | 43.03 | 44.07 |
| 05 02 07 | Textile plants | 21.11 | 28.81 | 30.28 | 25.16 | 17.14 | 6.27 | 6.13 |
| 05 02 08 | Fruit and vegetables | 793.66 | 836.72 | 1 127.88 | 1 071.21 | 1 138.09 | 1 010.53 | 1 118.57 |
| 05 02 09 | Products of the wine-growing sector | 1 311.72 | 1 309.24 | 1 104.26 | 1 072.05 | 1 044.23 | 1 022.39 | 1 029.82 |
| 05 02 10 | Promotion | 47.45 | 47.61 | 47.25 | 48.71 | 51.48 | 54.73 | 67.52 |
| 05 02 11 | Other plant products/measures | 352.53 | 356.47 | 367.55 | 328.93 | 227.65 | 240.75 | 240.02 |
| 05 02 12 | Milk and milk products | 370.61 | 529.09 | 5.08 | 67.01 | 70.35 | 71.79 | 119.60 |
| 05 02 13 | Beef and veal | 59.34 | 24.56 | 55.65 | 37.33 | 6.49 | 0.44 | 0.15 |
| 05 02 14 | Sheepmeat and goatmeat | 0.00 | - | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05 02 15 | Pigmeat, eggs and poultry, bee-keeping and other animal products | 196.49 | 136.15 | 188.30 | 134.42 | 80.52 | 32.92 | 44.18 |
| 05 02 | INTERVENTIONS IN AGRICULTURAL MARKETS | 3 986.97 | 3 983.77 | 3 344.12 | 3 406.01 | 3 193.23 | 2 478.67 | 2 666.89 |
| 05 03 01 | Decoupled direct aids | 32 794.10 | 33 825.04 | 36 830.39 | 37 665.47 | 38 842.11 | 38 952.06 | 38 293.48 |
| 05 03 02 | Other direct aids | 5 777.59 | 5 847.02 | 3 347.04 | 3 213.93 | 2 815.99 | 2 707.59 | 3 020.54 |
| 05 03 03 | Additional amounts of aid | 542.23 | 3.67 | 0.60 | 0.64 | 0.17 | 0.03 | 0.04 |
| 05 03 09 | Reimbursement of direct aids in relation to financial discipline | - | - | - | - | - | - | 853.97 |
| 05 03 | DIRECT AIDS | 39 113.92 | 39 675.73 | 40 178.03 | 40 880.03 | 41 658.28 | 41 659.68 | 42 168.04 |
| 05 04 01 | Rural development financed by the EAGGF Guarantee Section — Completion of earlier programmes (2000 to 2006) | -13.28 | -7.14 | -6.63 | -2.80 | -1.03 | -1.40 | -1.29 |
| 05 04 03 | Other measures | 0.00 | - | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 05 04 | RURAL DEVELOPMENT (by ex-EAGGF Guarantee Section) | -13.28 | -7.14 | -6.63 | -2.80 | -1.03 | -1.40 | -1.29 |
| 05 07 01 | Control of agricultural expenditure | -108.69 | -42.59 | 76.45 | 71.23 | 119.25 | 26.51 | 56.82 |
| 05 07 02 | Settlement of disputes | 35.47 | - | 0.00 | 39.13 | 0.32 | 92.33 | 1.67 |
| 05 07 | AUDIT OF AGRICULTURAL EXPENDITURE | -73.21 | -42.59 | 76.45 | 110.37 | 119.58 | 118.84 | 58.49 |
| 05 08 01 | Farm Accountancy Data Network (FADN) | 13.51 | 13.77 | 14.23 | 14.28 | 14.52 | 14.52 | 14.72 |
| 05 08 02 | Surveys on the structure of agricultural holdings | 15.25 | 15.00 | 0.20 | 19.91 | 0.00 | 0.25 | 19.32 |
| 05 08 03 | Restructuring of systems for agricultural surveys | 1.46 | 1.46 | 1.44 | 1.51 | 1.54 | 1.75 | 4.66 |
| 05 08 06 | Enhancing public awareness of the common agricultural policy | 7.58 | 7.02 | 7.99 | 7.91 | 7.96 | 10.77 | 7.29 |
| 05 08 09 | European Agricultural Guarantee Fund (EAGF) — Operational technical assistance | 0.35 | 1.14 | 1.27 | 1.46 | 2.71 | 1.67 | 1.85 |
| 05 08 | POLICY STRATEGY & COORDINATION OF AGRICULTURE & RURAL DEVELOPMENT POLICY AREA | 38.14 | 38.39 | 25.13 | 45.08 | 26.73 | 28.96 | 47.84 |
| 11 01 04 | Support expenditure for operations in the 'Maritime affairs and fisheries' policy area | - | - | - | 0.53 | 0.78 | - | - |
| 11 01 | ADMINISTRATIVE EXPENDITURE OF THE 'MARITIME AFFAIRS AND FISHERIES' POLICY AREA | - | - | - | 0.53 | 0.78 | - | - |
| 11 02 01 | Intervention in fishery products | 14.42 | 15.44 | 14.96 | 14.95 | 16.44 | - | - |
| 11 02 03 | Fisheries programme for the outermost regions | 15.00 | 15.00 | 15.00 | 15.00 | 15.00 | - | - |
| 11 02 | FISHERIES MARKETS | 29.42 | 30.44 | 29.96 | 29.94 | 31.44 | - | - |
| 17 01 04 | Support expenditure for veterinary operations | 2.07 | 2.02 | 2.21 | 2.64 | 2.64 | - | - |
| 17 01 | ADMINISTRATIVE VETERINARY EXPENDITURE | 2.07 | 2.02 | 2.21 | 2.64 | 2.64 | - | - |
| 17 03 02 | Community tobacco fund - Direct payments by the European Union | 16.00 | 16.90 | 0.00 | 0.00 | - | - | - |
| 17 03 | PUBLIC HEALTH | 16.00 | 16.90 | 0.00 | 0.00 | - | - | - |
| 17 04 01 | Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public health risk linked to an external factor | 267.29 | 274.08 | 238.02 | 202.18 | 197.39 | - | - |
| 17 04 02 | Other measures in the veterinary, animal welfare and public health field | 18.12 | 12.53 | 13.51 | 18.87 | 13.75 | - | - |
| 17 04 03 | Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health | 18.10 | 15.09 | 10.05 | 2.61 | 8.00 | - | - |
| 17 04 04 | Plant-health measures | 16.85 | 8.29 | 21.26 | 12.80 | 10.23 | - | - |
| 17 04 05 | Other measures | 0.00 | - | - | - | - | - | - |
| 17 04 07 | Feed and food safety and related activities | 25.93 | 30.95 | 29.54 | 29.31 | 33.91 | - | - |
| 17 04 | FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE AND PLANT HEALTH | 346.27 | 340.94 | 312.37 | 265.77 | 263.29 | - | - |
| TOTAL EAGF EXPENDITURE | | 43 454.05 | 44 046.01 | 43 970.08 | 44 745.59 | 45 302.14 | 44 292.65 | 44 948.12 |
| Of which : | | | | | | | | |
| EXPENDITURE funded by budget current financial year appropriations - Fund source C1 | | 41 408.17 | 43 794.08 | 42 839.19 | 43 893.98 | 43 930.07 | 42 909.53 | 43 017.64 |
| EAGF reimbursement of 2014 financial discipline - Fund source C2 | | - | - | - | - | - | - | 853.97 |
| EXPENDITURE funded by assigned revenue collected in current financial year - Fund source C4 | | 569.77 | 105.53 | 225.34 | 409.00 | 120.71 | 672.91 | 735.24 |
| EXPENDITURE funded by assigned revenue carried over from previous financial year - Fund source C5 | | 1 476.11 | 146.41 | 905.55 | 442.62 | 1 251.36 | 710.21 | 341.27 |
| 05 02 16 | Sugar Restructuring Fund (fund sources C4 and C5) (*) | 3 017.69 | 330.30 | 187.94 | 109.70 | - | - | - |
| TOTAL EXPENDITURE | | 46 471.74 | 44 376.31 | 44 158.01 | 44 855.29 | 45 302.14 | 44 292.65 | 44 948.12 |

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

ANNEX 16
EVOLUTION OF EAGF EXPENDITURE BY SECTOR AND MEASURE - 2009 to 2015 Financial years

Commitment Appropriations

In EUR million

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

ANNEX 16
EVOLUTION OF EAGF EXPENDITURE BY SECTOR AND MEASURE - 2009 to 2015 Financial years

Commitment Appropriations

In EUR million

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

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

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

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

ANNEX 17

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

Commitment Appropriations

In EUR million and in %

| SECTOR | 2009 | | 2010 | | 2011 | | 2012 | | 2013 | | 2014 | | 2015 | |
|--|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|-----------------|--------------|
| | MIO Euro | % | MIO Euro | % | MIO Euro | % | MIO Euro | % | MIO Euro | % | MIO Euro | % | MIO Euro | % |
| SPS - Single Payment Scheme | 28 805.6 | 66.3% | 29 070.9 | 66.0% | 31 081.8 | 70.7% | 31 080.5 | 69.5% | 31 393.9 | 69.3% | 30 834.2 | 69.6% | 29 282.0 | 65.1% |
| SAPS - Single Area Payment Scheme | 3 723.4 | 8.6% | 4 460.9 | 10.1% | 5 084.3 | 11.6% | 5 915.7 | 13.2% | 6 681.2 | 14.7% | 7 366.4 | 16.6% | 7 770.3 | 17.3% |
| Separate SUGAR Payment | 252.9 | 0.6% | 281.0 | 0.6% | 270.2 | 0.6% | 281.2 | 0.6% | 280.1 | 0.6% | 274.5 | 0.6% | 277.5 | 0.6% |
| Separate FRUIT & VEGETABLES Payment | 12.2 | 0.0% | 12.2 | 0.0% | 12.2 | 0.0% | 12.3 | 0.0% | 12.3 | 0.0% | 11.9 | 0.0% | 12.1 | 0.0% |
| Specific support (article 68) - decoupled direct aids | - | - | - | - | 381.9 | 0.9% | 376.8 | 0.8% | 463.2 | 1.0% | 457.4 | 1.0% | 500.6 | 1.1% |
| Separate SOFT FRUIT payment | - | - | - | - | - | - | - | - | 11.5 | 0.0% | 11.4 | 0.0% | 11.4 | 0.0% |
| REDISTRIBUTIVE payment | - | - | - | - | - | - | - | - | - | - | - | - | 440.1 | 1.0% |
| Other (decoupled direct aids) | - | - | - | - | - | - | -1.0 | 0.0% | -0.2 | 0.0% | -3.8 | 0.0% | -0.5 | 0.0% |
| Other Direct aids | 5 777.6 | 13.3% | 5 847.0 | 13.3% | 3 347.0 | 7.6% | 3 213.9 | 7.2% | 2 816.0 | 6.2% | 2 707.6 | 6.1% | 3 020.5 | 6.7% |
| Additional amounts of aids | 542.2 | 1.2% | 3.7 | 0.0% | 0.6 | 0.0% | 0.6 | 0.0% | 0.2 | 0.0% | 0.0 | 0.0% | 0.0 | 0.0% |
| Reimbursement of direct aids in relation to financial discipli | - | - | - | - | - | - | - | - | - | - | - | - | 854.0 | 1.9% |
| DIRECT AIDS | 39 113.9 | 90.0% | 39 675.7 | 90.1% | 40 178.0 | 91.4% | 40 880.0 | 91.4% | 41 658.3 | 92.0% | 41 659.7 | 94.1% | 42 168.0 | 93.8% |
| CEREALS | 65.1 | 0.1% | 135.1 | 0.3% | -156.2 | -0.4% | 41.9 | 0.1% | 0.1 | 0.0% | 2.5 | 0.0% | - | - |
| SUGAR | 147.0 | 0.3% | 10.0 | 0.0% | 2.2 | 0.0% | -0.2 | 0.0% | -0.1 | 0.0% | 0.5 | 0.0% | - | - |
| OLIVE OIL | 54.5 | 0.1% | 53.2 | 0.1% | 44.2 | 0.1% | 55.3 | 0.1% | 60.9 | 0.1% | 43.0 | 0.1% | 44.1 | 0.1% |
| DRIED FODDER & GRAIN LEGUMES | 126.6 | 0.3% | 121.6 | 0.3% | 141.2 | 0.3% | 99.0 | 0.2% | 0.0 | 0.0% | 0.0 | 0.0% | 0.0 | 0.0% |
| TEXTILE PLANTS (1) | 21.1 | 0.0% | 28.8 | 0.1% | 30.3 | 0.1% | 25.2 | 0.1% | 17.1 | 0.0% | 6.3 | 0.0% | 6.1 | 0.0% |
| FRUITS AND VEGETABLES | 793.7 | 1.8% | 836.7 | 1.9% | 1 127.9 | 2.6% | 1 071.2 | 2.4% | 1 138.1 | 2.5% | 1 010.5 | 2.3% | 1 118.6 | 2.5% |
| PRODUCTS OF THE WINE-GROWING SECTOR | 1 311.7 | 3.0% | 1 309.2 | 3.0% | 1 104.3 | 2.5% | 1 072.0 | 2.4% | 1 044.2 | 2.3% | 1 022.4 | 2.3% | 1 029.8 | 2.3% |
| TOBACCO | 1.1 | 0.0% | 0.7 | 0.0% | 0.4 | 0.0% | - | - | - | - | - | - | - | - |
| OTHER PLANT PRODUCTS (2) | 0.0 | - | - | - | 2.3 | 0.0% | 2.3 | 0.0% | 2.3 | 0.0% | 2.3 | 0.0% | 2.3 | 0.0% |
| PLANT PRODUCTS | 2 520.6 | 5.8% | 2 495.3 | 5.7% | 2 296.4 | 5.2% | 2 366.7 | 5.3% | 2 262.6 | 5.0% | 2 087.4 | 4.7% | 2 200.9 | 4.9% |
| MILK AND MILK PRODUCTS | 370.6 | 0.9% | 529.1 | 1.2% | 5.1 | 0.0% | 67.0 | 0.1% | 70.3 | 0.2% | 71.8 | 0.2% | 119.6 | 0.3% |
| BEEF AND VEAL | 59.3 | 0.1% | 24.6 | 0.1% | 55.6 | 0.1% | 37.3 | 0.1% | 6.5 | 0.0% | 0.4 | 0.0% | 0.2 | 0.0% |
| SHEEPMET AND GOATMEAT | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PIGMEAT, EGGS AND POULTRY | 196.5 | 0.5% | 136.1 | 0.3% | 188.3 | 0.4% | 134.4 | 0.3% | 80.5 | 0.2% | 32.9 | 0.1% | 44.2 | 0.1% |
| OTHERS | - | - | 0.0 | 0.0% | - | - | - | - | - | - | - | - | - | - |
| FISH | 29.4 | 0.1% | 30.4 | 0.1% | 30.0 | 0.1% | 30.5 | 0.1% | 32.2 | 0.1% | - | - | - | - |
| ANIMAL PRODUCTS | 655.9 | 1.5% | 720.2 | 1.6% | 279.0 | 0.6% | 269.2 | 0.6% | 189.6 | 0.4% | 105.2 | 0.2% | 163.9 | 0.4% |
| NON-ANNEX I PRODUCTS | 89.7 | 0.2% | 51.3 | 0.1% | 12.7 | 0.0% | 9.1 | 0.0% | 4.9 | 0.0% | 0.1 | 0.0% | 0.1 | 0.0% |
| FOOD PROGRAMMES | 477.9 | 1.1% | 465.5 | 1.1% | 515.0 | 1.2% | 515.1 | 1.2% | 491.5 | 1.1% | -7.2 | 0.0% | -3.2 | 0.0% |
| POSEI | 224.3 | 0.5% | 234.2 | 0.5% | 223.7 | 0.5% | 227.7 | 0.5% | 225.4 | 0.5% | 238.5 | 0.5% | 237.7 | 0.5% |
| VETERINARY MEASURES | 364.3 | 0.8% | 359.9 | 0.8% | 314.6 | 0.7% | 268.4 | 0.6% | 265.9 | 0.6% | - | - | - | - |
| AUDIT OF AGRICULTURAL EXPENDITURE | -108.7 | -0.3% | -42.6 | -0.1% | 76.4 | 0.2% | 71.2 | 0.2% | 119.3 | 0.3% | 26.5 | 0.1% | 56.8 | 0.1% |
| SETTLEMENT OF DISPUTES | 35.47 | 0.1% | - | - | - | - | 39.1 | 0.1% | 0.3 | 0.0% | 92.3 | 0.2% | 1.7 | 0.0% |
| PROMOTION MEASURES | 47.4 | 0.1% | 47.6 | 0.1% | 47.3 | 0.1% | 48.7 | 0.1% | 51.5 | 0.1% | 54.7 | 0.1% | 67.5 | 0.2% |
| POLICY STRATEGY AND COORDINATION | 38.1 | 0.1% | 38.4 | 0.1% | 25.1 | 0.1% | 45.1 | 0.1% | 26.7 | 0.1% | 29.0 | 0.1% | 47.8 | 0.1% |
| OTHER MEASURES (3) | 8.3 | 0.0% | 7.6 | 0.0% | 8.4 | 0.0% | 8.0 | 0.0% | 7.2 | 0.0% | 7.9 | 0.0% | 8.2 | 0.0% |
| OTHERS | 1 176.9 | 2.7% | 1 161.9 | 2.6% | 1 223.3 | 2.8% | 1 232.4 | 2.8% | 1 192.7 | 2.6% | 441.8 | 1.0% | 416.6 | 0.9% |
| RURAL DEVELOPMENT | -13.3 | 0.0% | -7.1 | 0.0% | -6.6 | 0.0% | -2.8 | 0.0% | -1.0 | 0.0% | -1.4 | 0.0% | -1.3 | 0.0% |
| TOTAL EXPENDITURE | 43 454.1 | 100% | 44 046.0 | 100% | 43 970.1 | 100% | 44 745.6 | 100% | 45 302.1 | 100% | 44 292.7 | 100% | 44 948.1 | 100% |

(1) Flax & Hemp, Cotton

(2) Financial years 2008 to 2010 : Rice // Financial years 2011 to 2015 : Rice, Hops

(3) Other measures, support administrative expenditure Agriculture and Rural Development Policy area and contribution for expenditure of the executive agencies

ANNEX 18

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

| Member State | Commitment Appropriations | | | | | | | | | | | | | | | | | | | | | | | | In EUR million and in % | | | | | | MS |
|-------------------|---------------------------|----------|---------|-------|---------|----------|---------|-------|---------|----------|---------|-------|---------|----------|---------|-------|---------|----------|---------|-------|----------|-------|---------|----------|-------------------------|-------|---------|-------|---------|-------|--------|
| | EU 27 | | | | | | | | | | | | | | | | | | EU 28 | | | | | | | | | | | | |
| | 2009 | | | | | | 2010 | | | | | | 2011 | | | | | | 2012 | | | | | | 2013 | | 2014 | | 2015 | | |
| | EAGF | | SRF (2) | | TOTAL | | EAGF | | SRF (2) | | TOTAL | | EAGF | | SRF (2) | | TOTAL | | EAGF | | SRF (2) | | TOTAL | | EAGF | | EAGF | | EAGF | | |
| BE | 717.6 | 1.7% | 178.0 | 5.9% | 895.6 | 1.9% | 679.3 | 1.5% | 4.1 | 1.2% | 683.4 | 1.5% | 637.5 | 1.4% | 7.1 | 3.8% | 644.6 | 1.5% | 649.6 | 1.5% | 3.7 | 3.4% | 653.4 | 1.5% | 645.0 | 1.4% | 612.3 | 1.4% | 625.4 | 1.4% | BE |
| BG | 225.7 | 0.5% | 2.2 | 0.1% | 227.9 | 0.5% | 293.0 | 0.7% | 0.8 | 0.3% | 293.8 | 0.7% | 316.6 | 0.7% | 0.0 | 0.0% | 316.6 | 0.7% | 425.0 | 0.9% | 0.0 | 0.0% | 425.0 | 0.9% | 537.5 | 1.2% | 602.1 | 1.4% | 674.2 | 1.5% | BG |
| CZ | 502.7 | 1.2% | 54.8 | 1.8% | 557.4 | 1.2% | 608.6 | 1.4% | 0.0 | 0.0% | 608.6 | 1.4% | 669.3 | 1.5% | 0.0 | 0.0% | 669.3 | 1.5% | 768.9 | 1.7% | 0.0 | 0.0% | 768.9 | 1.7% | 838.1 | 1.9% | 893.9 | 2.0% | 898.4 | 2.0% | CZ |
| DK | 1 038.8 | 2.4% | 36.5 | 1.2% | 1 075.4 | 2.3% | 1 006.4 | 2.3% | 0.0 | 0.0% | 1 006.4 | 2.3% | 963.8 | 2.2% | 3.2 | 1.7% | 967.0 | 2.2% | 954.1 | 2.1% | 1.1 | 1.0% | 955.2 | 2.1% | 946.0 | 2.1% | 937.2 | 2.1% | 936.5 | 2.1% | DK |
| DE | 5 715.3 | 13.2% | 660.5 | 21.9% | 6 375.8 | 13.7% | 5 697.9 | 12.9% | 27.1 | 8.2% | 5 725.0 | 12.9% | 5 518.8 | 12.6% | 13.0 | 6.9% | 5 531.8 | 12.5% | 5 443.8 | 12.2% | 2.9 | 2.6% | 5 446.7 | 12.1% | 5 355.1 | 11.8% | 5 197.3 | 11.7% | 5 250.4 | 11.7% | DE |
| EE | 54.7 | 0.1% | 0.0 | 0.0% | 54.7 | 0.1% | 66.6 | 0.2% | 0.0 | 0.0% | 66.6 | 0.2% | 74.7 | 0.2% | 0.0 | 0.0% | 74.7 | 0.2% | 91.4 | 0.2% | 0.0 | 0.0% | 91.4 | 0.2% | 95.4 | 0.2% | 100.3 | 0.2% | 119.4 | 0.3% | EE |
| IE | 1 336.4 | 3.1% | 0.6 | 0.0% | 1 336.9 | 2.9% | 1 300.4 | 3.0% | 0.2 | 0.1% | 1 300.6 | 2.9% | 1 314.9 | 3.0% | 0.0 | 0.0% | 1 315.0 | 3.0% | 1 293.2 | 2.9% | 0.0 | 0.0% | 1 293.2 | 2.9% | 1 258.0 | 2.8% | 1 235.3 | 2.8% | 1 231.8 | 2.7% | IE |
| EL | 2 594.4 | 6.0% | 65.0 | 2.2% | 2 659.5 | 5.7% | 2 504.7 | 5.7% | 0.0 | 0.0% | 2 504.7 | 5.6% | 2 425.0 | 5.5% | 0.0 | 0.0% | 2 425.0 | 5.5% | 2 416.4 | 5.4% | 0.0 | 0.0% | 2 416.4 | 5.4% | 2 346.2 | 5.2% | 2 292.6 | 5.2% | 2 229.2 | 5.0% | EL |
| ES | 5 986.4 | 13.8% | 229.8 | 7.6% | 6 216.1 | 13.4% | 5 944.2 | 13.5% | 134.1 | 40.6% | 6 078.3 | 13.7% | 5 906.4 | 13.4% | 38.1 | 20.3% | 5 944.5 | 13.5% | 5 847.3 | 13.1% | 21.4 | 19.5% | 5 868.7 | 13.1% | 5 935.4 | 13.1% | 5 582.8 | 12.6% | 5 640.2 | 12.5% | ES |
| FR | 8 920.1 | 20.5% | 575.3 | 19.1% | 9 495.4 | 20.4% | 8 908.8 | 20.2% | 17.8 | 5.4% | 8 926.5 | 20.1% | 8 762.0 | 19.9% | 28.9 | 15.4% | 8 790.9 | 19.9% | 8 642.4 | 19.3% | 13.3 | 12.1% | 8 655.7 | 19.3% | 8 601.9 | 19.0% | 8 370.1 | 18.9% | 8 165.1 | 18.2% | FR |
| HR | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 0.0 | 0.0% | 96.4 | 0.2% | 165.5 | 0.4% | HR |
| IT | 4 930.0 | 11.3% | 226.0 | 7.5% | 5 156.0 | 11.1% | 4 852.7 | 11.0% | 76.1 | 23.0% | 4 928.8 | 11.1% | 4 806.5 | 10.9% | 46.1 | 24.5% | 4 852.6 | 11.0% | 4 787.0 | 10.7% | 26.9 | 24.5% | 4 813.9 | 10.7% | 4 662.3 | 10.3% | 4 516.1 | 10.2% | 4 555.9 | 10.1% | IT |
| CY | 38.8 | 0.1% | 0.0 | 0.0% | 38.8 | 0.1% | 43.9 | 0.1% | 0.0 | 0.0% | 43.9 | 0.1% | 42.6 | 0.1% | 0.0 | 0.0% | 42.6 | 0.1% | 46.2 | 0.1% | 0.0 | 0.0% | 46.2 | 0.1% | 50.2 | 0.1% | 57.0 | 0.1% | 59.1 | 0.1% | CY |
| LV | 80.7 | 0.2% | 29.5 | 1.0% | 110.3 | 0.2% | 96.8 | 0.2% | 2.8 | 0.8% | 99.6 | 0.2% | 109.3 | 0.2% | 3.2 | 1.7% | 112.5 | 0.3% | 126.8 | 0.3% | 0.8 | 0.8% | 127.6 | 0.3% | 148.4 | 0.3% | 147.8 | 0.3% | 167.7 | 0.4% | LV |
| LT | 218.0 | 0.5% | 16.8 | 0.6% | 234.8 | 0.5% | 268.2 | 0.6% | 0.0 | 0.0% | 268.2 | 0.6% | 279.8 | 0.6% | 0.1 | 0.0% | 279.8 | 0.6% | 330.4 | 0.7% | 1.7 | 1.5% | 332.1 | 0.7% | 357.2 | 0.8% | 384.1 | 0.9% | 414.0 | 0.9% | LT |
| LU | 35.5 | 0.1% | 0.0 | 0.0% | 35.5 | 0.1% | 36.0 | 0.1% | 0.0 | 0.0% | 36.0 | 0.1% | 34.8 | 0.1% | 0.0 | 0.0% | 34.8 | 0.1% | 35.0 | 0.1% | 0.0 | 0.0% | 35.0 | 0.1% | 34.3 | 0.1% | 33.5 | 0.1% | 33.7 | 0.1% | LU |
| HU | 758.0 | 1.7% | 214.0 | 7.1% | 972.0 | 2.1% | 955.0 | 2.2% | 10.2 | 3.1% | 965.2 | 2.2% | 1 053.5 | 2.4% | 11.7 | 6.2% | 1 065.2 | 2.4% | 1 144.1 | 2.6% | 21.3 | 19.4% | 1 165.4 | 2.6% | 1 272.0 | 2.8% | 1 336.9 | 3.0% | 1 334.0 | 3.0% | HU |
| MT | 3.6 | 0.0% | 0.0 | 0.0% | 3.6 | 0.0% | 4.2 | 0.0% | 0.0 | 0.0% | 4.2 | 0.0% | 4.4 | 0.0% | 0.0 | 0.0% | 4.4 | 0.0% | 5.6 | 0.0% | 0.0 | 0.0% | 5.6 | 0.0% | 5.7 | 0.0% | 5.6 | 0.0% | 5.7 | 0.0% | MT |
| NL | 1 077.4 | 2.5% | 116.0 | 3.8% | 1 193.3 | 2.6% | 1 022.5 | 2.3% | 5.4 | 1.6% | 1 027.9 | 2.3% | 942.1 | 2.1% | 4.5 | 2.4% | 946.6 | 2.1% | 927.5 | 2.1% | 0.1 | 0.1% | 927.6 | 2.1% | 905.6 | 2.0% | 852.2 | 1.9% | 883.9 | 2.0% | NL |
| AT | 747.0 | 1.7% | 28.4 | 0.9% | 775.4 | 1.7% | 743.8 | 1.7% | 5.0 | 1.5% | 748.9 | 1.7% | 745.9 | 1.7% | 1.2 | 0.6% | 747.0 | 1.7% | 743.9 | 1.7% | 0.0 | 0.0% | 743.9 | 1.7% | 730.0 | 1.6% | 720.6 | 1.6% | 727.8 | 1.6% | AT |
| PL | 1 749.7 | 4.0% | 287.5 | 9.5% | 2 037.2 | 4.4% | 2 058.6 | 4.7% | 7.7 | 2.3% | 2 066.3 | 4.7% | 2 483.2 | 6% | 12.0 | 6.4% | 2 495.1 | 5.7% | 2 836.1 | 6% | 11.7 | 10.6% | 2 847.7 | 6.3% | 3 184.5 | 7% | 3 215.3 | 7% | 3 572.7 | 8% | PL |
| PT | 722.6 | 1.7% | 10.2 | 0.3% | 732.8 | 1.6% | 761.2 | 1.7% | 3.5 | 1.1% | 764.7 | 1.7% | 769.5 | 1.7% | 4.3 | 2.3% | 773.7 | 1.8% | 775.6 | 1.7% | 0.1 | 0.1% | 775.7 | 1.7% | 769.4 | 1.7% | 736.1 | 1.7% | 754.7 | 1.7% | PT |
| RO | 596.2 | 1.4% | 2.0 | 0.1% | 598.3 | 1.3% | 670.8 | 1.5% | 3.6 | 1.1% | 674.5 | 1.5% | 797.2 | 1.8% | 4.8 | 2.6% | 802.1 | 1.8% | 1 022.3 | 2.3% | 0.0 | 0.0% | 1 022.3 | 2.3% | 1 206.8 | 2.7% | 1 334.5 | 3.0% | 1 461.0 | 3.3% | RO |
| SI | 77.1 | 0.2% | 27.3 | 0.9% | 104.4 | 0.2% | 91.0 | 0.2% | 1.5 | 0.4% | 92.5 | 0.2% | 108.8 | 0.2% | 0.0 | 0.0% | 108.8 | 0.2% | 125.3 | 0.3% | 0.0 | 0.0% | 125.3 | 0.3% | 138.8 | 0.3% | 146.5 | 0.3% | 143.0 | 0.3% | SI |
| SK | 220.4 | 0.5% | 53.7 | 1.8% | 274.1 | 0.6% | 274.3 | 0.6% | 3.4 | 1.0% | 277.6 | 0.6% | 297.7 | 0.7% | 1.1 | 0.6% | 298.8 | 0.7% | 332.6 | 0.7% | 0.0 | 0.0% | 332.6 | 0.7% | 363.5 | 0.8% | 380.9 | 0.9% | 439.6 | 1.0% | SK |
| FI | 574.6 | 1.3% | 37.8 | 1.3% | 612.4 | 1.3% | 598.3 | 1.4% | 1.5 | 0.5% | 599.8 | 1.4% | 497.2 | 1.1% | 2.3 | 1.2% | 499.5 | 1.1% | 550.4 | 1.2% | 1.9 | 1.8% | 552.3 | 1.2% | 541.5 | 1.2% | 524.7 | 1.2% | 542.7 | 1.2% | FI |
| SE | 751.8 | 1.7% | 24.1 | 0.8% | 776.0 | 1.7% | 739.5 | 1.7% | 2.5 | 0.8% | 742.1 | 1.7% | 700.9 | 1.6% | 6.3 | 3.4% | 707.2 | 1.6% | 713.2 | 1.6% | 2.7 | 2.5% | 715.9 | 1.6% | 701.9 | 1.5% | 693.7 | 1.6% | 701.3 | 1.6% | SE |
| UK | 3 333.8 | 7.7% | 141.7 | 4.7% | 3 475.6 | 7.5% | 3 375.4 | 7.7% | 22.8 | 6.9% | 3 398.2 | 7.7% | 3 322.2 | 7.6% | 0.0 | 0.0% | 3 322.2 | 7.5% | 3 351.7 | 7.5% | 0.0 | 0.0% | 3 351.7 | 7.5% | 3 331.3 | 7.4% | 3 241.8 | 7.3% | 3 150.4 | 7.0% | UK |
| EU (1) | 446.6 | 1.0% | 0.0 | 0.0% | 446.6 | 1.0% | 443.9 | 1.0% | 0.0 | 0.0% | 443.9 | 1.0% | 385.6 | 0.9% | 0.0 | 0.0% | 385.6 | 0.9% | 359.8 | 0.8% | 0.0 | 0.0% | 359.8 | 0.8% | 340.2 | 0.8% | 45.2 | 0.1% | 64.7 | 0.1% | EU (1) |
| TOTAL EAGF | | 43 454.1 | 100% | | | 44 046.0 | 100% | | | 43 970.1 | 100% | | | 44 745.6 | 100% | | | 45 302.1 | 100% | | 44 292.7 | 100% | | 44 948.1 | 100% | | | | | | |
| SRF (2) | | 3 017.7 | 100% | | | 330.3 | 100% | | | 187.9 | 100% | | | 109.7 | 100% | | | | | | - | - | | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE | | 46 471.7 | 100% | | | 44 376.3 | 100% | | | 44 158.0 | 100% | | | 44 855.3 | 100% | | | 45 302.1 | 100% | | 44 292.7 | 100% | | 44 948.1 | 100% | | | | | | |

(1) Expenditure made directly by the Commission

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

ANNEX 19

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

Commitment Appropriations

In EUR million

| BUDGET LINE | MEASURE | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|---|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 05 03 01 01 | SPS (single payment scheme) | 28 805.562 | 29 070.902 | 31 081.826 | 31 080.529 | 31 393.933 | 30 834.240 | 29 281.972 |
| 05 03 01 02 | SAPS (single area payment scheme) | 3 723.437 | 4 460.928 | 5 084.280 | 5 915.682 | 6 681.197 | 7 366.437 | 7 770.300 |
| 05 03 01 03 | Separate sugar payment | 252.936 | 281.033 | 270.215 | 281.153 | 280.142 | 274.493 | 277.543 |
| 05 03 01 04 | Separate fruit and vegetables payment | 12.161 | 12.176 | 12.177 | 12.332 | 12.290 | 11.942 | 12.150 |
| 05 03 01 05 | Specific support (article 68) — Decoupled direct aids | - | - | 381.891 | 376.755 | 463.237 | 457.416 | 500.566 |
| 05 03 01 06 | Separate soft fruit payment | - | - | - | - | 11.480 | 11.371 | 11.424 |
| 05 03 01 07 | Redistributive payment | - | - | - | - | - | - | 440.052 |
| 05 03 01 99 | Other (decoupled direct aids) | - | 0.000 | 0.000 | -0.985 | -0.169 | -3.843 | -0.523 |
| 05 03 01 | Decoupled direct aids | 32 794.095 | 33 825.039 | 36 830.388 | 37 665.465 | 38 842.109 | 38 952.055 | 38 293.485 |
| 05 03 02 01 | Crop area payments | 1 448.669 | 1 434.867 | 3.754 | 3.414 | 3.618 | - | - |
| 05 03 02 04 | Supplementary aid for durum wheat: traditional production zones | 49.060 | 47.455 | -0.634 | -0.838 | 0.191 | - | - |
| 05 03 02 05 | Production aid for seeds | 23.166 | 25.127 | 23.216 | 22.416 | 0.189 | - | - |
| 05 03 02 06 | Suckler-cow premium | 1 153.142 | 1 139.054 | 931.759 | 933.971 | 921.054 | 899.017 | 880.816 |
| 05 03 02 07 | Additional suckler-cow premium | 51.724 | 51.566 | 50.119 | 49.788 | 48.978 | 47.369 | 48.277 |
| 05 03 02 08 | Beef special premium | 90.641 | 92.119 | 71.615 | 72.726 | 0.149 | - | - |
| 05 03 02 09 | Beef slaughter premium — Calves | 117.618 | 114.699 | 7.665 | 7.343 | 0.004 | - | - |
| 05 03 02 10 | Beef slaughter premium — Adults | 221.276 | 218.049 | 51.636 | 50.473 | 0.410 | - | - |
| 05 03 02 13 | Sheep and goat premium | 232.869 | 246.946 | 23.053 | 22.340 | 21.139 | 21.867 | 21.559 |
| 05 03 02 14 | Sheep and goat supplementary premium | 72.391 | 74.767 | 7.020 | 6.824 | 6.821 | 6.784 | 6.840 |
| 05 03 02 18 | Payments to starch potato producers | 103.238 | 103.818 | 81.221 | 100.487 | 0.135 | - | - |
| 05 03 02 19 | Area aid for rice | 164.364 | 168.912 | 154.271 | 152.840 | 0.265 | - | - |
| 05 03 02 21 | Aid for olive groves | 96.040 | 97.345 | 2.442 | 1.260 | 0.284 | - | - |
| 05 03 02 22 | Tobacco premium | 300.612 | 295.845 | 0.257 | 0.098 | 0.038 | - | - |
| 05 03 02 23 | Hops area aid | 2.485 | 2.516 | 0.000 | 0.000 | 0.000 | - | - |
| 05 03 02 24 | Specific quality premium for durum wheat | 87.675 | 80.676 | 0.246 | -0.161 | 0.347 | - | - |
| 05 03 02 25 | Protein crop premium | 32.942 | 42.671 | 49.640 | 43.564 | 0.719 | - | - |
| 05 03 02 26 | Area payments for nuts | 92.207 | 94.026 | 87.644 | 87.714 | 0.786 | - | - |
| 05 03 02 27 | Aid for energy crops | 53.697 | 73.696 | 1.189 | 0.201 | - | - | - |
| 05 03 02 28 | Aid for silkworms | 0.446 | 0.436 | 0.403 | 0.356 | 0.415 | 0.398 | 0.440 |
| 05 03 02 29 | Area aid for dried grapes | 0.032 | - | - | - | - | - | - |
| 05 03 02 36 | Payments for specific types of farming and quality production | 428.728 | 434.091 | 123.321 | 113.883 | 1.307 | 0.081 | 0.088 |
| 05 03 02 39 | Additional amount for sugar beet and cane producers | 22.870 | 51.614 | 45.225 | 23.007 | 20.940 | 18.513 | 0.174 |
| 05 03 02 40 | Area aid for cotton | 216.879 | 221.737 | 247.266 | 245.812 | 242.262 | 231.805 | 244.017 |
| 05 03 02 41 | Transitional fruit and vegetables payment — Tomatoes | 144.221 | 141.448 | 139.349 | 20.434 | 0.740 | - | - |
| 05 03 02 42 | Transitional fruit and vegetables payment — Other products than tomatoes | 149.247 | 157.733 | 55.666 | 34.728 | 34.293 | 0.018 | 0.174 |
| 05 03 02 43 | Transitional soft fruit payment | 7.390 | 9.096 | 10.728 | 10.957 | 0.007 | - | - |
| 05 03 02 44 | Specific support (article 68) — Coupled direct aids | - | - | 747.991 | 785.514 | 1 046.506 | 1 062.363 | 1 397.952 |
| 05 03 02 50 | POSEI — Community support programmes | 375.202 | 386.198 | 415.970 | 411.085 | 457.955 | 409.732 | 410.893 |
| 05 03 02 51 | POSEI — Other direct aids and earlier regimes | 20.898 | 21.025 | 0.138 | 0.010 | 0.000 | - | - |
| 05 03 02 52 | POSEI — Aegean Islands | 16.479 | 18.487 | 17.274 | 17.898 | 16.156 | 16.316 | 15.729 |
| 05 03 02 99 | Other (direct aids) | 1.385 | 1.002 | -2.402 | -4.216 | -9.714 | -6.672 | -6.416 |
| 05 03 02 | Other direct aids | 5 777.592 | 5 847.022 | 3 347.044 | 3 213.927 | 2 815.995 | 2 707.591 | 3 020.544 |
| 05 03 03 | Additional amounts of aid | 542.232 | 3.670 | 0.597 | 0.638 | 0.173 | 0.033 | 0.043 |
| 05 03 09 | Reimbursement of direct aids in relation to financial discipline | - | - | - | - | - | - | 853.965 |
| EXPENDITURE funded by budget current financial year appropriations - Fund source C1 | | 37 778.700 | 39 430.879 | 39 676.534 | 40 206.902 | 40 556.119 | 40 579.229 | 40 561.384 |
| EAGF reimbursement of 2014 financial discipline - Fund source C2 | | - | - | - | - | - | - | 853.965 |
| EXPENDITURE funded by assigned revenue collected in current financial year - Fund source C4 | | 204.845 | 104.173 | - | 242.413 | - | 640.496 | 703.007 |
| EXPENDITURE funded by assigned revenue carried over from previous financial year - Fund source C5 | | 1 130.374 | 140.679 | 501.496 | 430.715 | 1 102.158 | 439.954 | 49.682 |
| TOTAL EAGF DIRECT AIDS EXPENDITURE | | 39 113.919 | 39 675.731 | 40 178.030 | 40 880.030 | 41 658.277 | 41 659.679 | 42 168.038 |

ANNEX 20

EVOLUTION OF EAGF DIRECT AIDS EXPENDITURE BY SECTOR

2009 to 2015 Financial years

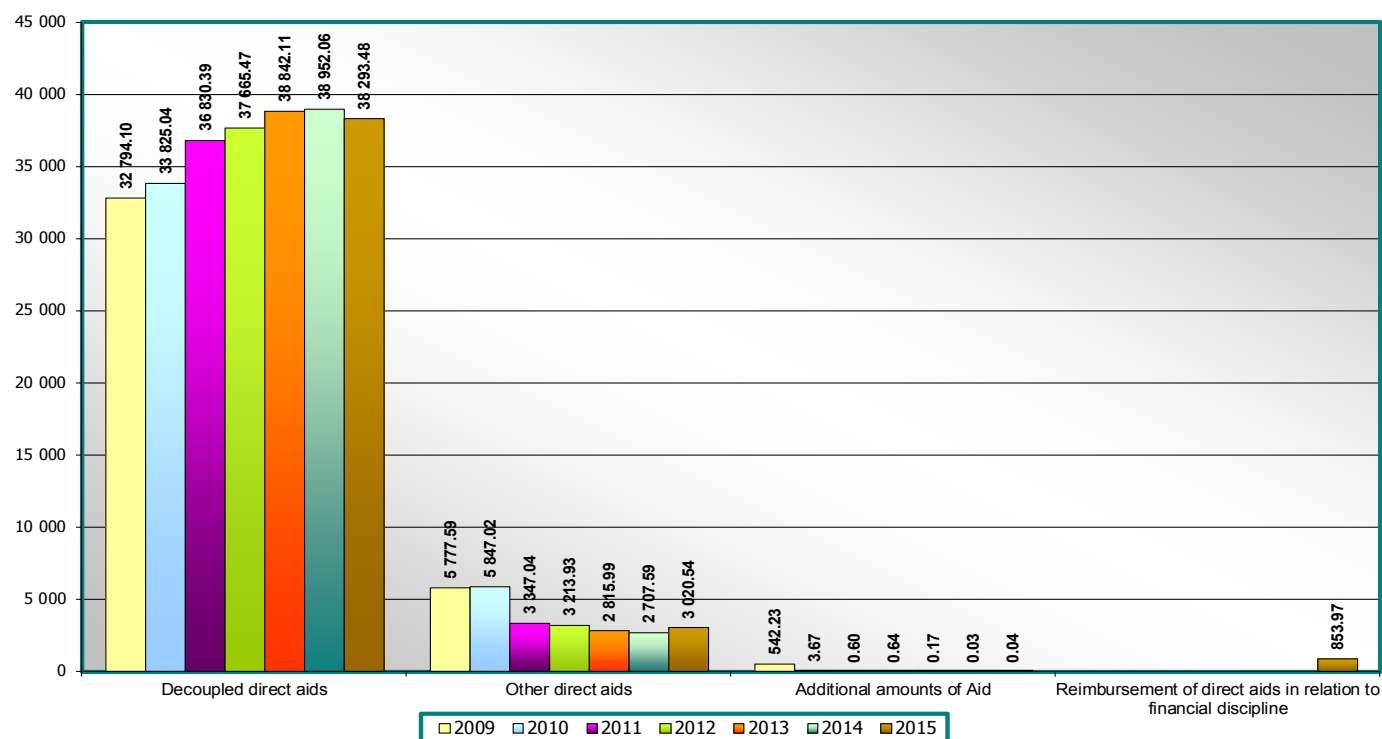
| Commitment Appropriations | | | | | | | In EUR million |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| SECTOR | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
| | 33 336.33 | 33 828.71 | 36 830.99 | 37 666.10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

ANNEX 21

EVOLUTION OF EAGF DIRECT AIDS EXPENDITURE BY ARTICLE

2009 to 2015 Financial years

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



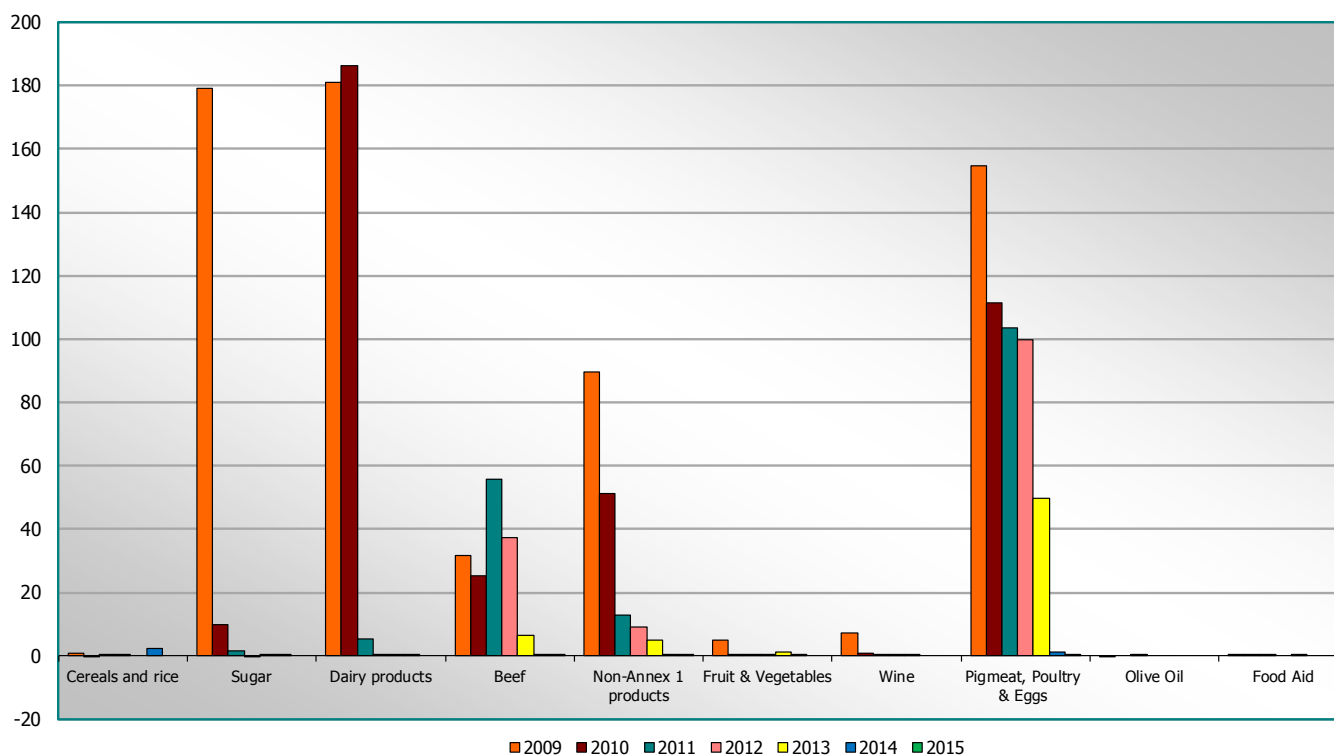
ANNEX 22

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

Commitment Appropriations

In EUR million

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



ANNEX 23

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

Commitment Appropriations

in EUR million

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

ANNEX 24

Analytical evolution of EAGF storage expenditure 2008 - 2015

in EUR Million

| HEADING | 2008 | | | | 2009 | | | | 2010 | | | | 2011 | | | |
|-------------------------------|-----------------|----------------|-------------------|---------|-----------------|----------------|-------------------|---------|-----------------|----------------|-------------------|---------|-----------------|----------------|-------------------|---------|
| | Private storage | Public storage | TOTAL STORAGE & % | | Private storage | Public storage | TOTAL STORAGE & % | | Private storage | Public storage | TOTAL STORAGE & % | | Private storage | Public storage | TOTAL STORAGE & % | |
| CEREALS | - | -100.73 | -100.73 | -68.11% | - | 24.08 | 24.08 | 13.88% | - | 95.72 | 95.72 | 102.27% | - | -189.47 | -189.47 | 97.35% |
| RICE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SUGAR | - | -26.75 | -26.75 | -18.09% | - | -32.37 | -32.37 | -18.66% | - | 0.43 | 0.43 | 0.46% | - | 0.00 | 0.00 | 0.00% |
| OLIVE OIL | - | 0.01 | 0.01 | 0.01% | - | - | - | - | 7.93 | - | 7.93 | 8.47% | - | - | - | - |
| FIBRE FLAX AND HEMP | 1.87 | - | 1.87 | 1.26% | 0.41 | - | 0.41 | 0.23% | 0.05 | - | 0.05 | 0.05% | 1.25 | - | 1.25 | -0.64% |
| FRUIT AND VEGETABLES | 0.09 | - | 0.09 | 0.06% | 0.03 | - | 0.03 | 0.02% | - | - | - | - | - | - | - | - |
| WINE-GROWING SECTOR / ALCOHOL | 88.34 | 113.81 | 202.15 | 136.68% | 41.29 | 29.55 | 70.84 | 40.85% | 1.20 | 11.06 | 12.26 | 13.10% | 0.31 | 1.62 | 1.92 | -0.99% |
| MILK PRODUCTS | 34.24 | - | 34.24 | 23.15% | 37.67 | 69.17 | 106.84 | 61.60% | 13.23 | -36.52 | -23.29 | -24.88% | 8.25 | -72.91 | -64.67 | 33.22% |
| BEEF MEAT | - | - | - | - | - | 0.00 | 0.00 | 0.00% | - | - | - | - | 0.01 | - | 0.01 | 0.00% |
| SHEEP AND GOAT MEAT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PIG MEAT | 37.01 | - | 37.01 | 25.02% | 3.62 | - | 3.62 | 2.08% | 0.49 | - | 0.49 | 0.52% | 56.32 | - | 56.32 | -28.94% |
| | 161.55 | -13.66 | | | 83.01 | 90.43 | | | 22.89 | 70.69 | | | 66.13 | -260.77 | | |
| TOTAL | 147.90 | | | | 173.44 | | | | 93.59 | | | | -194.63 | | | |

in EUR Million

| HEADING | 2012 | | | | 2013 | | | | 2014 | | | | 2015 | | | |
|-------------------------------|-----------------|----------------|-------------------|---------|-----------------|----------------|-------------------|--------|-----------------|----------------|-------------------|--------|-----------------|----------------|-------------------|--------|
| | Private storage | Public storage | TOTAL STORAGE & % | | Private storage | Public storage | TOTAL STORAGE & % | | Private storage | Public storage | TOTAL STORAGE & % | | Private storage | Public storage | TOTAL STORAGE & % | |
| CEREALS | - | 1.57 | 1.57 | 9.06% | - | 0.09 | 0.09 | 0.35% | - | - | - | - | - | - | - | - |
| RICE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SUGAR | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| OLIVE OIL | 12.19 | - | 12.19 | 70.12% | 17.20 | - | 17.20 | 68.54% | -0.05 | - | -0.05 | -0.97% | -0.01 | - | -0.01 | -0.04% |
| FIBRE FLAX AND HEMP | 0.05 | - | 0.05 | 0.26% | - | - | - | - | - | - | - | - | - | - | - | - |
| FRUIT AND VEGETABLES | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| WINE-GROWING SECTOR / ALCOHOL | 0.04 | 0.11 | 0.15 | 0.85% | 0.70 | - | 0.70 | 2.81% | 1.01 | - | 1.01 | 19.81% | - | - | - | - |
| MILK PRODUCTS | 7.82 | -10.21 | -2.39 | -13.75% | 7.10 | - | 7.10 | 28.30% | 4.14 | - | 4.14 | 81.17% | 6.80 | 0.13 | 6.92 | 37.61% |
| BEEF MEAT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| SHEEP AND GOAT MEAT | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| PIG MEAT | 5.82 | - | 5.82 | 33.47% | - | - | - | - | - | - | - | - | 11.49 | - | 11.49 | 62.43% |
| | 25.91 | -8.52 | | | 25.01 | 0.09 | | | 5.10 | 0.00 | | | 18.28 | 0.13 | | |
| TOTAL | 17.38 | | | | 25.10 | | | | 5.10 | | | | 18.41 | | | |

ANNEX 25

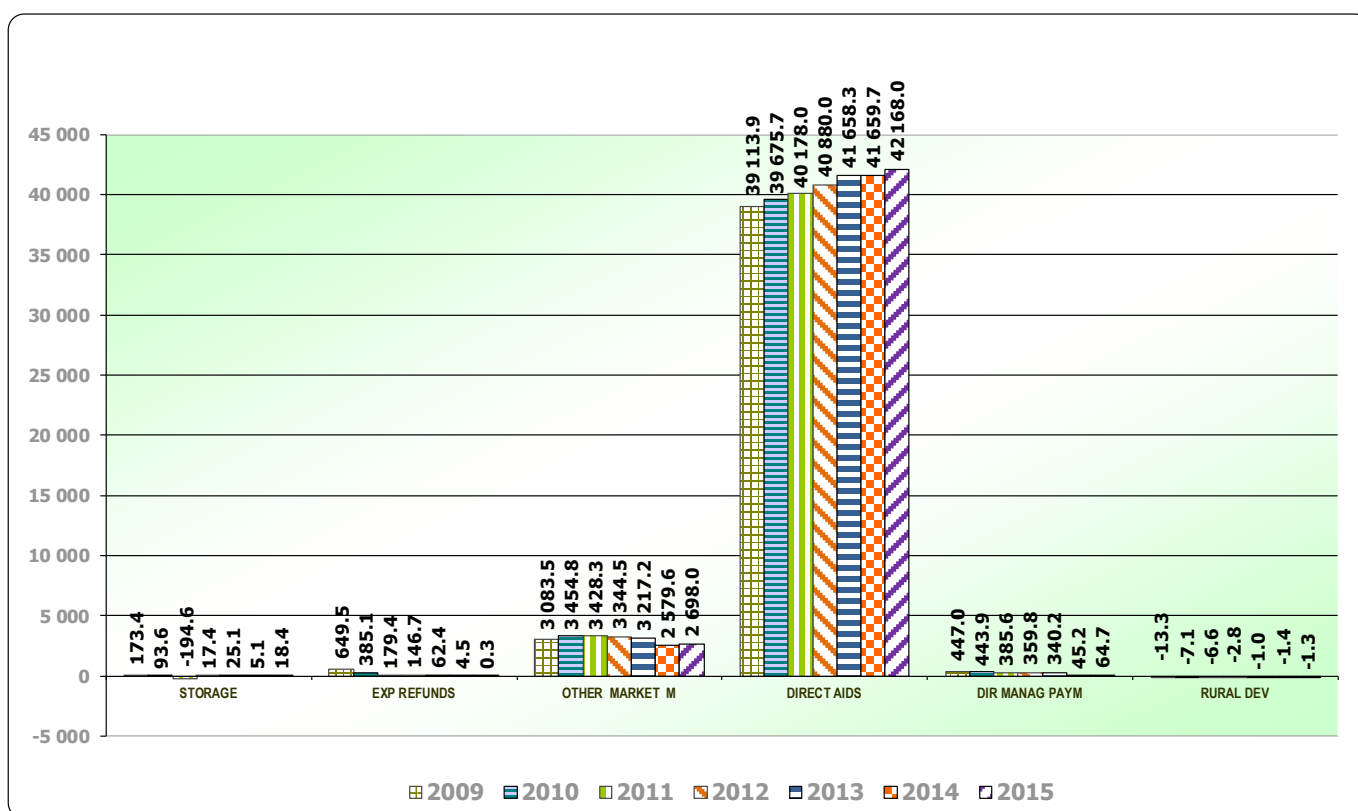
EVOLUTION of THE BREAKDOWN of EAGF EXPENDITURE - 2009 to 2015 Financial years

Commitment Appropriations

in EUR Million

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

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



ANNEX 26

APPEALS AGAINST CLEARANCE OF ACCOUNTS DECISIONS
 PENDING ON 15 October 2015

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

* case T-156/15: provisional information

ANNEX 27
Financial corrections (net) in decisions 1-48 from financial year 1996 - 2014

| in EUR | | | | | | | | | | | | | | | | | | | | | |
|-------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|-------------------|
| Net Amount | Financial Year | | | | | | | | | | | | | | | | | | | | TOTAL |
| Decision | 1996 | 1997 | 1998 | 1999 | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | none | |
| 01 | -83 054 434.5 | -7 131 297.7 | | | | | | | | | | | | | | | | | | | -90 185 732.3 |
| 02 | -13 311 661.9 | -18 226 097.7 | -2 733 350.9 | | | | | | | | | | | | | | | | | | -34 271 110.4 |
| 03 | -55 097 691.2 | -28 459 533.4 | -11 069.3 | | | | | | | | | | | | | | | | | | -83 568 293.9 |
| 04 | -98 880 867.8 | -87 923 404.0 | -21 306 172.7 | -1 538 993.1 | | | | | | | | | | | | | | | | | -209 649 437.6 |
| 05 | -145 223 126.1 | -102 544 050.6 | -80 174 326.1 | -755 887.9 | | | | | | | | | | | | | | | | | -328 697 390.7 |
| 06 | -255 972 689.6 | -41 361 006.5 | -76 343 688.9 | -26 048 956.9 | -131 974.5 | | | | | | | | | | | | | | | | -399 858 316.4 |
| 07 | -23 100 686.9 | -49 040 620.8 | -52 434 544.8 | -19 157 670.1 | -1 011 362.8 | | | | | | | | | | | | | | | | -144 744 885.3 |
| 08 | -153 961 040.4 | -110 202 433.5 | | | | | | | | | | | | | | | | | | | -264 163 473.9 |
| 09 | | -1 071 346.9 | -14 337 178.3 | -28 194 372.2 | -23 282 074.3 | | | | | | | | | | | | | | | | -66 884 971.7 |
| 10 | -13 904 255.0 | -35 975 338.4 | -57 851 220.8 | -30 670 883.2 | -17 947 484.8 | -3 349 028.8 | | | | | | | | | | | | | | | -159 698 211.1 |
| 11 | 29 795 787.0 | -1 070 338.9 | -3 252 135.3 | -77 957 188.8 | -40 934 177.9 | -959 463.8 | | | | | | | | | | | | | | | -94 377 517.7 |
| 12 | 1 292 520.5 | -1 215 710.3 | -5 544 280.1 | -28 501 526.7 | -48 607 295.7 | -21 618 802.6 | | | | | | | | | | | | | | | -104 195 094.9 |
| 13 | | | -1 037.4 | -10 147 020.3 | -83 019 554.3 | -75 788 874.5 | -49 025.3 | | | | | | | | | | | | | | -169 005 511.8 |
| 14 | | -10 506.3 | -667 462.0 | -22 392 845.8 | -56 252 596.9 | -35 702 334.9 | -227 860.1 | | | | | | | | | | | | | | -115 253 605.9 |
| 15 | 142 099.5 | | -1 048 738.1 | -5 901 675.6 | -20 482 879.9 | -57 438 772.2 | -58 960 777.4 | | | | | | | | | | | | | | -143 690 743.6 |
| 16 | | | -2 291.9 | -20 430 652.8 | -45 495 163.9 | -27 972 630.5 | -26 036 154.5 | | | | | | | | | | | | | | -119 936 893.7 |
| 17 | | | | -805 731.5 | -9 865 231.9 | -31 967 867.7 | -63 802 429.2 | -37 238 361.1 | | | | | | | | | | | | | -143 679 621.3 |
| 18 | -67 626.7 | -8 003 121.9 | -9 374 864.3 | -44 344 419.5 | -109 777 412.6 | -62 386 118.9 | -44 608 619.4 | -954 011.0 | 1 803 537.0 | | | | | | | | | | | | -277 712 657.2 |
| 19 | 14 582 115.5 | | | -4 636 597.3 | -30 372 981.7 | -55 144 895.7 | -80 918 453.8 | -87 967 533.1 | -567 687.7 | | | | | | | | | | | | -245 026 033.8 |
| 20 | 13 904 253.0 | 18 093 545.0 | | 8 724 133.0 | -6 143 520.8 | -65 105 394.5 | -38 988 671.9 | -44 187 425.2 | | | | | | | | | | | | | -113 703 081.3 |
| 21 | | | 213 766.1 | 134 055.6 | -21 538 374.7 | -14 124 488.9 | -28 666 764.2 | -49 931 453.7 | -14 322 219.3 | | | | | | | | | | | | -128 235 479.0 |
| 22 | | | | -21 048.5 | -703 696.3 | -36 788 787.5 | -60 297 860.4 | -24 976 533.2 | -25 836 536.3 | -13 307 665.8 | | | | | | | | | | | -161 932 128.0 |
| 23 | | | | -13 809 328.5 | -23 236 251.2 | -78 824 593.9 | -79 426 015.8 | -73 368 966.2 | -16 647 398.1 | -131 999.2 | | | | | | | | | | | -285 444 552.9 |
| 24 | | | | -1 337 421.4 | -16 231 749.1 | -14 482 754.6 | -8 303 878.5 | -43 944 283.9 | -190 950 606.6 | -10 068 664.7 | -32 893.9 | | | | | | | | | | -285 352 252.8 |
| 25 | | -1 350 020.3 | 532 684.6 | 435 837.7 | 11 032.2 | -41 543 650.4 | -37 678 743.1 | -28 561 232.2 | -30 487 524.7 | -6 496 021.4 | | | | | | | | | | | -145 137 637.6 |
| 26 | | | -213 766.1 | -131 493.9 | -47 404 942.0 | -84 660 006.8 | -49 122 287.7 | -9 692 977.8 | -23 210 526.8 | -25 181 403.7 | -16 588 269.2 | -59 138.0 | | | | | | | | | -256 264 811.8 |
| 27 | | | | | | | -1 195.2 | -33 756 287.1 | -34 043 995.4 | -7 057 150.6 | -4 356 052.9 | -3 775 871.4 | | | | | | | | | -82 990 552.5 |
| 28 | | | | 586 211.0 | 237 623.0 | -67 271.3 | -361 362.5 | -22 900 098.1 | -127 363 179.4 | -158 923 154.7 | -100 469 221.7 | | | | | | | | | | -409 260 453.6 |
| 29 | | | | | | 1 865 093.3 | -20 701 516.7 | -124 200 751.1 | -147 321 213.9 | -64 690 721.2 | -86 403 355.0 | -81 408 292.7 | | | | | | | | | -522 860 757.2 |
| 30 | | | | | | | | -34 848 794.9 | -41 579 594.7 | -44 682 016.4 | -6 393 153.3 | -50 640.6 | | | | | | | | | -127 554 199.9 |
| 31 | | | | | | -2 603 281.9 | -9 792 413.5 | -37 424 463.0 | -6 586 942.8 | -18 629 814.0 | -69 371 546.7 | -55 784 483.3 | -5 182 177.7 | | | | | | | | -205 375 122.9 |
| 32 | 67 626.7 | 228 769.4 | 306 560.5 | 3 135 892.3 | 1 321 115.2 | 3 352 213.7 | -822 409.4 | -15 111 028.5 | -15 322 779.7 | -71 524 565.4 | -148 330 634.6 | -36 303 355.1 | -23 663 486.6 | | | | | | | | -302 666 081.6 |
| 33 | | | | | | | | | | -5 086 442.8 | -145 662 447.3 | -93 775 390.4 | -18 845 965.8 | | | | | | | | -263 370 246.3 |
| 34 | | | | -1 263 139.2 | -1 351 453.8 | -1 355 809.1 | -14 257 072.1 | -15 644 125.7 | -40 527 669.1 | -58 068 685.9 | -91 234 974.2 | -239 819 370.2 | -67 800 814.9 | -11 394 853.8 | | | | | | | -542 717 968.0 |
| 35 | | | | | | | | -26 033.4 | -34 192 261.5 | -71 417 149.9 | -126 304 464.8 | -41 536 675.8 | -142 474 549.4 | -61 973 386.5 | | | | | | | -477 924 521.3 |
| 36 | | | | | | | | | -1 337 350.4 | -30 895 888.3 | -67 721 240.1 | -63 945 758.5 | -37 062 331.0 | -2 111 368.7 | -757 043.8 | | | | | | -203 830 980.9 |
| 37 | | | | | | 16 220 422.6 | 17 142 172.6 | 1 057 694.5 | | -15 006 673.1 | -45 336 438.7 | -23 002 404.5 | -28 172 181.5 | -15 388 136.6 | | | | | | | -103 206 836.7 |
| 38 | | | | | | | | | -33 551.4 | -29 712 692.4 | -42 893 207.9 | -90 190 760.8 | -9 466 149.8 | -7 684 829.4 | | | | | | -251 518 160.0 | -431 499 351.7 |
| 39 | | | | | 47 311 467.3 | 15 347 930.9 | 47 950 314.6 | 145 555.4 | | -1 123 873.2 | -10 058 997.3 | -51 953 199.3 | -73 364 155.5 | -19 799 943.1 | | | | | | | -45 544 900.3 |
| 40 | | | | | | | -8 707 231.2 | -11 974 996.6 | | -12 726 944.3 | -20 429 464.3 | -13 403 916.8 | -33 295 326.0 | -62 175 761.3 | -54 430 833.6 | -62 352 434.0 | -6 085 366.0 | | | | -285 582 274.1 |
| 41 | | | | | | | | | -5 058 073.3 | -10 026 975.2 | -28 192 002.8 | -818 576.4 | -84 948 995.0 | -1 001 378.6 | -56 764.1 | -917 393.7 | | | | 820 822.0 | -130 199 337.0 |
| 42 | | | | | | | | | -1 901 395.7 | -1 883 474.6 | -3 376 521.3 | -4 530 070.3 | -15 012 441.1 | -41 749 253.7 | -50 877 924.5 | -23 284 146.1 | -22 271.8 | | | | -142 637 498.9 |
| 43 | | | | | | | | | | | 239 045.6 | -22 298 185.1 | -91 388 719.0 | -110 600 899.7 | -71 852 343.6 | -5 834 710.5 | -1 831 100.4 | | | | -303 566 912.7 |
| 44 | | | | | | | | | | | 2 003 190.1 | -67 391 608.6 | -73 005 423.3 | -80 640 194.7 | -64 628 974.0 | -9 578 041.2 | -168.9 | | | | -293 241 220.5 |
| 45 | | | | | | | | | -185 468.7 | -253 547.3 | -117 708.9 | | -1 505 987.9 | -1 711 324.7 | -11 645 248.9 | -11 933 134.0 | -13 996 217.0 | | | | -41 348 637.4 |
| 46 | | | | | | | | | | | | | -61 254.5 | -88 154 309.9 | -1 411 685.8 | -2 115 745.1 | | | 21 336 120.0 | | -70 406 875.3 |
| 47 | | | | | | | | 5 295 327.3 | 5 424 788.1 | 5 871 686.2 | 5 973 168.7 | -64 979 155.9 | -58 149 337.9 | -272 280 997.5 | -232 416 958.1 | -244 642 446.8 | -247 618 880.1 | -157 081 644.4 | | | -1 254 604 450.3 |
| 48 | | | | | | | | | | | | -96 733.4 | -3 363 560.9 | -4 146 146.5 | -15 035 101.0 | -156 576 172.0 | -260 121 753.0 | -254 901 563.9 | -23 341 231.3 | -352 681.0 | -718 436 388.4 |
| Grand Total | -782 789 677.9 | -475 262 512.9 | -324 243 115.8 | -325 030 723.6 | -554 908 941.4 | -675 600 613.5 | -566 638 254.5 | -692 112 174.1 | -762 965 370.6 | -654 801 453.1 | -960 017 035.5 | -969 204 026.7 | -796 581 958.3 | -859 433 739.5 | -660 169 850.1 | -541 250 862.0 | -518 347 930.2 | -180 422 875.7 | -352 681.0 | -229 361 218.0 | -11 529 495 014.4 |

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