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THE COUNCIL**

**8th FINANCIAL REPORT FROM THE COMMISSION TO THE EUROPEAN
PARLIAMENT AND THE COUNCIL on the
EUROPEAN AGRICULTURAL GUARANTEE FUND
2014 FINANCIAL YEAR**

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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.

To take account of the transfer of certain amounts to rural development (EAFRD) like the aids for cotton in Greece, the unspent amounts by Germany and Sweden as well as the voluntary adjustment amounts decided for the UK, the expenditure ceiling for market measures and direct payments had to be reduced accordingly. Therefore, on the basis of Commission Implementing Regulation (EU) No 367/2014 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	59 303	59 599	59 909	60 191	60 267	60 344	60 421
of which:							
- Market related expenditure and direct payments, a), b), c)	43 778.1	44 312.4	44 624.0	44 859.0	44 885.0	44 912.0	44 937.0
- Rural development a), b), c)	14 004.2	13 708.4	13 657.3	13 657.8	13 658.4	13 658.9	13 659.5

*) Sustainable growth: natural resources

a) After net transfer of EUR 351.9 million between EAGF and EAFRD for the financial year 2014 (see note d) for details).

b) After net transfer of EUR 51.6 million between EAGF and EAFRD for the financial year 2015 (see note d) for details).

c) After net transfer of EUR 4 million between EAGF and EAFRD for the financial years 2016-2020 (see note d) for details).

d) The transfers into Rural Development (EAFRD) mentioned in notes a) to c) above involve: EUR 4 million transferred annually for the whole period 2014-2020 from the cotton sector (EL) on the basis of Article 66(1) of Regulation (EU) No 1307/2013, EUR 296.3 million set for the voluntary adjustment transferred for the financial year 2014 (UK) on the basis of Article 10b and 10c(2) of Regulation (EC) No 73/2009 and EUR 51.6 million 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.

1.2. Budgetary procedure 2014 - Draft Budget 2014 and Amending Letter 2/2014

The 2014 Draft Budget was adopted by the Commission and proposed to the Budgetary Authority on 28 June 2013. The Draft Budget (DB) 2014 was adopted later than in previous years because of the on-going negotiations for the multiannual financial framework (MFF) 2014-2020. The commitment appropriations proposed for the EAGF totalled EUR 43 778.1 million.

The Council and the European Parliament adopted their position on the 2014 DB on 2 September 2013 and 23 October 2013 respectively. The Council maintained the level of commitment and payment appropriations for the EAGF whereas the EP increased it by EUR 28 million for both commitment and payment appropriations.

¹ This procedure is presented in annex 1.

On 15 October 2013 the Commission adopted Amending Letter (AL) No 2 to the 2014 DB by keeping commitment appropriation requirements for EAGF at the level of the 2014 DB at EUR 43 778.1 million.

In accordance with Article 25 of Regulation (EU) No 1306/2013, in financial years 2014-2020 the budget for the EAGF should include the reserve for crises in the agricultural sector. Moreover, in the Commission's Draft Budget and the Amending Letter for 2014, the level of commitment appropriations needed to cover the needs of the EAGF exceeded the MFF net ceiling for market-related expenditure and direct payments. Consequently, to establish the crisis reserve for budget year 2014 and to respect the EAGF net ceiling, the Commission fixed in accordance with Article 26 of the same Regulation an adjustment rate to direct payments via the mechanism of financial discipline². Based on new information available in the Amending Letter, this adjustment rate was subsequently adapted by the Council³.

1.3. Adoption of the 2014 budget

Agreement was reached on the 2014 budget in the conciliation procedure in November 2013. The Council and the European Parliament agreed to a compromise package on 12 November 2013. Finally, the 2014 budget was adopted by the European Parliament on 20 November 2013. The 2014 budget included commitment appropriations of EUR 43 778.1 million and payment appropriations of EUR 43 776.96 million for agricultural market measures and direct aids (policy area 05 - Agriculture and Rural Development). 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 and to policy strategy and coordination measures for agriculture.

Specifically, of the voted EAGF commitment appropriations for policy area 05, EUR 2 233.4 million were foreseen for market measures under chapter 05 02, EUR 41 447.3 million were foreseen for direct aids under chapter 05 03. Furthermore, EUR 60.2 million were foreseen for audit of agricultural expenditure under chapter 05 07 and EUR 29.3 million for policy strategy and coordination under chapter 05 08.

For details, please see annex 1.

1.4. Revenue assigned to the EAGF⁴

In accordance with Article 43 of Regulation (EC) No 1306/2013 on the financing of the Common Agricultural Policy, 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.

At the time of establishment of the 2014 budget, an estimate of the revenue was made both for the amount expected to be collected in the course of the 2014 budget year as well as of the amount which was expected to be carried over from the budget year 2013 into 2014. This estimate amounted to EUR 1 464 million and it was taken

² Commission Implementing Regulation (EU) No 964/2013 (OJ L 268 of 10.10.2013, p. 5).

³ Council Regulation (EU) No 1181/2013 (OJ L 313 of 22.11.2013, p. 13).

⁴ These amounts are not entered in the revenue lines of the budget (article 670 for the revenue assigned to the EAGF) but they are mentioned in the budgetary remarks for this article.

into consideration when the Budgetary Authority adopted the 2014 budget. Specifically:

- Revenue from the conformity clearance corrections and from irregularities was estimated at EUR 638 million and EUR 165 million respectively while the receipts from the milk levy were estimated at EUR 46 million. Thus, the total amount of assigned revenue expected to be collected in the course of the 2014 budget year was estimated at EUR 849 million.
- The amount of assigned revenue expected to be carried over from the budget year 2013 into 2014 was estimated at EUR 615 million.

In the 2014 budget, the Commission assigned this initially estimated assigned revenue of EUR 1 464 million to two schemes, i.e.:

- EUR 464 million to the operational funds for producer organisations in the fruits and vegetables sector, and
- EUR 1 000 million to the single payment scheme (direct aids).

For these two schemes, the Budgetary Authority eventually voted appropriations amounting to EUR 285 million and to EUR 30 083 million respectively in accordance with the Commission's proposals. The sum of the voted appropriations and the assigned revenue mentioned above corresponds to a total estimate of available appropriations of EUR 749 million for the operational funds for producer organisations in the fruits and vegetables sector and EUR 31 083 million for the single payment scheme.

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 2008-2014 appears in annex 2.

2. CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

2.1. Management of appropriations

2.1.1. Appropriations available for the 2014 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	43 778 100 000	43 776 956 403	1. Conformity clearance	638 000 000
1a. Appropriations under shared management	43 732 575 640	43 732 575 640	2. Irregularities	165 000 000
1b. Appropriations under direct management	45 524 360	44 380 763	3. Super levy from milk producers	46 000 000
2. Amending Budget		-308 029	Total forecast of AR	849 000 000
3. Transfer to / out of EAGF in the year		-568 429		
4. Final appropriations for EAGF of which	43 778 100 000	43 776 079 945		
4a. Appropriations under shared management	43 732 725 640	43 732 725 640		
4b. Appropriations under direct management	45 374 360	43 354 305		

(1) Appropriations entered in the 2014 budget after deducting the expected assigned revenue to be collected in 2014 and the one carried over from 2013 to 2014 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 2014 totalled EUR 43 778 100 000. This was a net amount after deducting the expected assigned revenue to be collected in 2014 and the one carried over from 2013 to 2014. The initial payment appropriations amounted to EUR 43 776 956 403.

In financial year 2014, 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 those transfers, for the 2014 financial year amounted to EUR 43 778 100 000 and EUR 43 776 079 945 respectively.

Part of the appropriations coming from assigned revenue received in 2013 was not used in that financial year and it was automatically carried forward to 2014. The amount of these appropriations totalled EUR 710.2 million.

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

For more details, please see point 1.4.

⁵ p.m.: "pour mémoire".

2.1.4. *Budget execution of appropriations available for the 2014 financial year*

In EUR

	Execution of commitment appropriations	Execution of payment appropriations
Shared management (1)	44 247 498 686.51	44 247 498 686.51
Expenditure under direct management	45 154 328.55	39 190 101.47
Total	44 292 653 015.06	44 286 688 787.98

(1) Committed amounts. Commitments and payments less assigned revenue received for shared management: EUR 43 233 320 312.15.

For the financial year 2014, the actual amount of commitment appropriations used amounted to EUR 44 292 653 015.06 while that for payment appropriations amounted to EUR 44 286 688 787.98.

2.1.5. *Assigned revenue received under shared management*

In EUR

Assigned revenue	
Forecasted revenue	849 000 000.00
Revenue received	1 014 178 374.36
Difference	165 178 374.36

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)	Assigned revenue appropriations (C4)	Carry over of assigned revenue appropriations (C5) from 2013
Appropriations	43 732 725 640.00	1 014 178 374.36	710 213 059.61
Execution	42 864 376 700.44	672 908 926.46	710 213 059.61
Appropriations cancelled	3 310.56	-	0.00
Carry over to 2015	868 195 629.00	341 269 447.90	-

(1) Commitment appropriations = Payment appropriations

Appropriations available for the financing of the measures under management shared with Member States (excluding expenditure under direct management by the Commission) amounted to EUR 43 733 million compared to actual expenditure of EUR 42 864 million. The amount of EUR 868.2 million was carried over to budget year 2015 with the Commission decision of 11 February 2015 on non-automatic carryover from 2014 to 2015.

The 2014 appropriations coming from assigned revenue amounted to EUR 1 014.2 million of which an amount of EUR 32.4 million was used in chapter 05 02 and an amount of EUR 640.5 million was used in chapter 05 03. The remaining amount of EUR 341.3 million was automatically carried over to budget year 2015.

Part of the appropriations coming from assigned revenue received in 2013 was not used in financial year 2013 and was automatically carried forward to 2014 (C5 fund source). These appropriations amounted to EUR 710.2 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 2014 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 2015 (2)
Appropriations (C1) (1)	45 374 360.00	-	43 354 305.00	-
Execution (C1)	45 154 328.55	-	26 986 218.54	16 114 870.92
Appropriations cancelled	220 031.45	-	253 215.54	-

(1) C1 denotes the budget's voted appropriations. This amount includes transfer to "shared management" of EUR - 150 000.00 for commitment and payment appropriations and Amending Budget and transfers out of EAGF of EUR - 876 458.00 for payment appropriations

(2) Carry over to 2015 only for non-differentiated appropriations.

Commitment appropriations of EUR 45.4 million were foreseen for expenditure under direct management in the 2014 budget. An amount of EUR 45.2 million was committed in 2014. The balance of these appropriations, EUR 0.2 million, was cancelled.

The majority of EAGF commitment appropriations for expenditure under direct management made by the Commission are non-differentiated appropriations. The automatic carry over to 2015, which relates only to non-differentiated appropriations, amounts to EUR 16.1 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 2013*

In EUR

Carry over from 2013 to 2014	Commitments	De-commitments	Payments	Cancelled appropriations
Carried over appropriations	13 301 780.75	1 015 702.87	12 203 882.93	82 194.95

The automatic carry over from 2013 to 2014 only concerned expenditure under direct management for non-differentiated appropriations. As indicated in the table above, an amount of EUR 13.3 million was carried over from 2013 to 2014. In 2014 an amount of EUR 1.0 million from this carry over was de-committed. The payments made amounted to EUR 12.2 million and the appropriations cancelled totalled EUR 0.08 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 1306/2013⁶ 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 States⁷. The monthly booking of expenditure and revenue is subject to checks and corrections on the basis of the detailed declaration⁸. 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 2013 to 15 October 2014 are covered by the system for monthly payments. The remaining payments are made directly by the Commission for a limited number of measures.

For financial year 2014, the total net amount of monthly payments made, after the deduction of clearance and other corrections, was EUR 43 233 320 312.15.

2.2.1.2. Decisions on monthly payments for 2014

For the financial year 2014, 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 2014. For details, please see Annex 4 of the present working document.

2.2.1.3. Reductions and suspensions of monthly payments

In 2014, reductions for a net amount of EUR 14.7 million were made to the monthly payments effected to the Member States. The categories of corrections are detailed in the following points.

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 on two occasions, jointly with the monthly payments, reductions for a total amount of EUR 5.5 million.

⁶ OJ L 347 of 20.12.2013, p. 549.

⁷ These monthly declarations of expenditure are transmitted by the Member States by the declaration of the 10th of the month N+1.

⁸ The detailed declarations are transmitted monthly by the Member States (by table 104) on the 20th of the month N+1.

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 9.2 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 certain measures which do not have the character of traditional market measures, in particular certain actions 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 2014 EAGF BUDGET

3.1. The uptake of the EAGF budget appropriations

The implementation of the budget amounted to EUR 44 292.7 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 710.2 million carried over from 2013 and of a part of the assigned revenue collected in 2014 amounting to EUR 672.9 million out of a total EUR 1 014.2 million.

Within policy area 05-Agriculture and Rural Development, the expenditure for market measures amounted to EUR 2 478.7 million and for direct aids to EUR 41 659.7 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 13 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 2014 EAGF BUDGET

A brief commentary on the implementation of the 2014 EAGF budget's appropriations as well as on the use of the assigned revenue available in 2014 is presented hereafter based on details appearing in the annexed tables:

- Annex 7: Analysis of execution of the 2014 EAGF budget. The expenditure incurred for each item of the budget appears in column 5. Columns 1, 2 and 3 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 2014
- Annex 9: Assigned revenue (C5) carried over from 2013 and used in 2014.

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 2014 budget amounted to EUR 2 478.7 million and they were funded by the voted appropriations and by assigned revenue amounting to EUR 302.7 million. The latter was used to cover the expenditure incurred in the fruits and vegetables sector (NB: for details, see point 4.1.8). The appropriations amounting to EUR 57.4 million were transferred to other parts of the EAGF budget. The remaining balance of assigned revenue collected in 2014 amounted to EUR 291.6 million and it was carried over to 2015. 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 and direct aids 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 01: Cereals

The 2014 budget did not foresee any appropriations for the cereals sector. However, Member States incurred expenditure amounting to EUR 2.5 million which related to the payment of long-outstanding files for export refunds for the marketing years 2007-2008 and earlier.

4.1.3. Article 05 02 03: Refunds on Non-Annex I products

The expenditure incurred for export refunds for processed agricultural products amounted to EUR 0.1 million mainly for outstanding balances of export refunds files for Non-Annex I products, thus, under-spending the 2014 budget's appropriations by EUR 3.9 million.

4.1.4. 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 2014 budget for these programmes. However, the EAGF accounts show that Member States recovered and declared to EAGF an amount of EUR 7.2 million which was paid before 2014.

4.1.5. Article 05 02 05: Sugar

The 2014 budget did not foresee any appropriations for the sugar sector. However, Member States incurred expenditure amounting to around EUR 0.5 million which related to outstanding files for export refunds for sugar and isoglucose and for production refunds for sugar used in the chemical industry.

4.1.6. Article 05 02 06: Olive oil

The under-execution by EUR 2.3 million related mainly to the aid for the financing of quality improvement work programmes. The approved operators' organisations did not implement their 2013/2014 work programmes to the extent foreseen in the

2014 budget for these programmes. In addition, a minor under-execution of EUR 0.2 million for the payment of outstanding files relating to previous olive oil sector schemes occurred as Member States declared lower expenditure compared to the appropriations foreseen in the 2014 budget for these schemes.

4.1.7. Article 05 02 07: Textile plants

The execution of this sector's appropriations was almost as foreseen in the 2014 budget.

4.1.8. Article 05 02 08: Fruits and vegetables

The 2014 budget foresaw total available appropriations amounting to EUR 1 140.7 million in order to cover the needs of all the measures for this sector. The Budgetary Authority voted appropriations of EUR 676.7 million as it took into account the estimated revenue assigned to this sector which amounted to EUR 464 million. The expenditure incurred by Member States in 2014 amounted to EUR 1 010.5 million. All the schemes funded under this article were under-implemented compared to the total estimated needs foreseen in the 2014 budget. The balance of the unused assigned revenue of EUR 291.6 million was carried over to the budget year 2015 to cover the needs of that year.

As regards the operational funds for producer organisations, which aim at financing their production quality improvement, promotion and commercialisation programmes, the 2014 needs for these programmes were estimated at EUR 749 million. Out of this total amount, the Budgetary Authority voted appropriations amounting to EUR 285 million as it took account of the estimated revenue, amounting to EUR 464 million, which was assigned to the funding of this scheme. Member States eventually incurred expenditure amounting to EUR 724.4 million which was lower compared to the total appropriations available, mainly because the payments advanced for the 1st tranche of the producer organisations' plans approved in 2014 were smaller than initially foreseen.

Furthermore, Member States incurred expenditure for the aid to producer groups for preliminary recognition which was smaller than the available 2014 budget appropriations by around EUR 56.7 million. The impact of the transitional provisions⁹, which limited the annual increase of the approved programmes, proved to be more significant than initially foreseen by the Commission.

Finally, the 2014 budget for the School Fruit Scheme was under-executed by around EUR 48.3 million primarily because certain Member States incurred expenditure which remained below the budgetary allocation. Indeed the 2014 budget assumed that the foreseen increased envelope of EUR 150 million for this scheme would be already partially applied for the school year 2013/2014, which eventually was the case only as of school year 2014/2015.

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

The expenditure incurred by the Member States for the national support programmes in 2014 amounted to EUR 1 019.5 million compared to the appropriations of EUR 1 083 million foreseen in the 2014 budget. This under-execution is due to the lower expenditure incurred by some Member States in the first year of the new 2014-2018 programmes, whose implementation was slightly delayed especially with regard to the "promotion" and the "investment in enterprises" measures.

⁹ Commission Implementing Regulation (EU) No 302/2012 of 4 April 2012

Finally, Member States declared expenditure amounting to EUR 2.9 million for different aid schemes dating from the marketing year 2007/2008 and older.

4.1.10. Article 05 02 10: Promotion

As regards promotion measures, Member States did not pay all the amounts foreseen in the budget for these measures based on the promotion decisions taken by the Commission. Total payments amounted to around EUR 53.2 million, thus, under-executing the 2014 budget by around EUR 6.8 million.

As regards direct payments made by the European Union, the Commission committed appropriations equal to EUR 1.5 million which was the amount foreseen in the 2014 budget for these payments.

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

The execution of this sector's appropriations was almost as foreseen in the 2014 budget with a slight over-implementation of EUR 0.4 million which was primarily due to the higher expenditure incurred by Member States for the POSEI measures.

4.1.12. Article 05 02 12: Milk and milk products

As regards the private storage aid for butter, the appropriations foreseen in the 2014 budget amounted to EUR 6 million while the expenditure incurred amounted to EUR 4.1 million because of the shorter average storage time for the quantities of butter concerned.

As regards the school milk scheme, the expenditure incurred by almost all Member States concerned was lower than the appropriations in the 2014 budget for the 2013/2014 school year, thus, leading to an under-execution by around EUR 7.4 million.

4.1.13. Article 05 02 13: Beef and veal

The 2014 expenditure for this sector amounted to EUR 0.4 million for payments of outstanding files concerning export refunds for beef and veal and for live animals, thus, leading to an overall under-execution of the 2014 budget of around EUR 0.7 million.

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

The expenditure incurred by Member States for outstanding balances of export refunds for processed pig-meat products, poultry and eggs amounted to around EUR 1.2 million while the expenditure incurred for specific aid for bee-keeping were almost at the level of the appropriations retained in the 2014 budget. Finally, it should be noted that the EU's contribution to the exceptional market support measures in Poland and Lithuania, under Commission Implementing Regulations (EU) 324/2014 and 428/2014, amounted to EUR 0.8 million as indicated in item 05 02 15 99.

4.2. Chapter 05 03: Direct Aids

The voted appropriations for this chapter amounted to EUR 41 447.3 million while the expenditure incurred amounted to approximately EUR 41 659.7 million. This apparent over-implementation was primarily due to the fact that a part of the single payment scheme was foreseen to be funded by assigned revenue.

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 expenditure incurred for all schemes in this article amounted to EUR 38 952.1 million, thus, exceeding the 2014 voted appropriations of EUR 38 252 million by EUR 700.1 million because part of the needs for this sector were funded by assigned revenue.

As regards the single payment scheme, the Budgetary Authority voted appropriations amounting to EUR 30 083 million taking into account the needs and the revenue assigned to this budget item amounting to EUR 1 000 million. Hence, the available appropriations for this item totalled EUR 31 083 million. The Member States concerned incurred expenditure amounting to EUR 30 834.2 million, thus under-executing the available appropriations by EUR 248.8 million as certain Member States made lower payments for the single payment scheme. However, it should be noted that this scheme's implementation improved and reached in 2014 99.2% of the level of estimated needs compared to the 99.1% in 2013. This expenditure was funded by the budget's voted appropriations of EUR 29 684.1 million, assigned revenue of EUR 1 080.4 million and by transfers of appropriations amounting to EUR 69.7 million from other items of the 2014 budget. It should be noted that an amount of EUR 398.9 million was transferred, from the voted appropriations, to article 05 03 09, in order to finance in 2015 the reimbursement of the financial discipline for the claim year 2013 (NB: for details, see point 4.2.4).

As regards to the single area payment scheme, the appropriations in the 2014 budget amounted to EUR 7 382 million. It should be noted that an amount of EUR 44.8 million was transferred from this item to article 05 03 09, in order to finance in 2015 the reimbursement of the financial discipline for the claim year 2013 (see point 4.2.4). Finally, the Member States incurred payments amounting to EUR 7 366.4 million which were funded by EUR 7 337.2 million remaining appropriations (after the aforementioned transfer) and by transfers amounting to EUR 29.2 million from other items of the 2014 budget.

For the separate sugar payment scheme, the Member States concerned did not fully execute their corresponding budgetary ceilings, which resulted in the under-execution of 2014 budget by around EUR 2.5 million while for the separate fruit and vegetables payment scheme the payments were made as foreseen in the 2014 budget.

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 457.4 million, which resulted in an under-execution of the 2014 budget of around EUR 29.6 million.

For the separate soft fruit payment scheme the payments were almost as foreseen in the 2014 budget.

Finally, Member States recovered and declared unduly made payments for decoupled direct aids of previous years amounting to EUR 3.8 million.

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 2 770.2 million were needed in 2014. Member States incurred expenditure amounting to EUR 2 707.6 million.

For most of these schemes, the Member States concerned incurred expenditure which was slightly lower than the 2014 budget's appropriations. The most important under-execution concerned the specific support schemes under article 68 of Council Regulation (EC) No 73/2009 which amounted to EUR 26.6 million.

The appropriations of EUR 9.7 million foreseen in the 2014 budget for item 05 03 02 99 – Other (direct aids) were intended to cover expenditure and corrections for older schemes which were not covered under the other articles of the coupled direct aids sector. However, Member States incurred insignificant expenditure for older schemes but, declared corrections and recoveries of EUR 6.7 million under this item, which resulted in having appropriations available of around EUR 16.3 million.

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

While the appropriations foreseen in the 2014 budget for this scheme amounted to EUR 0.6 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 the non-committed voted appropriations. The transfer of these appropriations, up to a limit of 2% of the initial appropriations for the EAGF under shared management, was made in order to finance in 2015 the reimbursement of the financial discipline applied to direct aids in respect of calendar year 2013¹⁰.

The amount of financial discipline effectively applied for claim year 2013 totalled EUR 868.2 million. This amount remains within the limit of 2% of the initial appropriations under shared management of EAGF. This amount was covered by a transfer of the non-committed appropriations, amounting to EUR 424.5 million, from article 05 03 10 involving the reserve for agricultural crises (NB: Please see point 4.2.5) and supplemented by a transfer of non-committed appropriations of EUR 398.9 million from item 05 03 01 01 and of EUR 44.8 million from item 05 03 01 02.

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 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

¹⁰ 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.

2014, the equivalent amount of the crisis reserve in current prices was EUR 424.5 million. The reserve was not used in financial year 2014.

Therefore, by the end of the financial year, this unused amount of the reserve was transferred to budget article 05 03 09 for the carry-over to the next financial year and for the ultimate reimbursement as described in point 4.2.4 above.

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 1.4 million of which EUR 1.3 million 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) by committing the entire amount of EUR 6.8 million foreseen in the 2014 budget for Monitoring and preventive measures-Direct payments by the European Union.

As regards the accounting clearance corrections in favour of Member States, the Commission took decisions which foresaw such corrections of approximately EUR 19.2 million. As regards the conformity clearance corrections in favour of Member States, the Commission took decisions which foresaw such corrections of approximately EUR 0.5 million. The Budgetary Authority had not granted appropriations for the funding of these corrections in favour of the Member States and these were eventually covered by transferring appropriations available from other items of the 2014 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 2014 budget foresaw appropriations amounting to EUR 53.4 million for the payment of compensatory interest to operators under this judgement. However, Member States incurred and declared expenditure amounting to around EUR 92.3 million which was higher than the appropriations foreseen in the 2014 budget. Therefore, appropriations amounting to EUR 38.9 million were transferred from other items of the 2014 budget in order to fund the reimbursement of the total amount of compensatory interest declared by the Member States concerned.

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 14.5 million, thus, taking up almost all of the appropriations foreseen in the 2014 budget.

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

The 2014 budget included appropriations of EUR 0.25 million intended to cover the maintenance cost of the IT infrastructure needed for the processing of the results of farm structure surveys. This amount was entirely committed for its intended purpose.

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

Appropriations committed with regard to the cost of operating the meteorological system under the MARS project (Monitoring of Agriculture with Remote Sensing) amounted to approximately EUR 1.8 million thus, taking up almost all of the appropriations foreseen in the 2014 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 improving the level of understanding of the CAP amounted to around EUR 8 million while additional appropriations amounting to around EUR 2.8 million were committed for the Commission's Corporate Communication programme, thus, taking up almost all of the appropriations foreseen in the 2014 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 1.7 million thus, taking up all of the appropriations foreseen in the 2014 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 2013 into 2014, amounted to EUR 710.2 million and has been entirely used in financing expenditure of the 2014 budget year in accordance with article 14 of the Financial Regulation. As presented in annex 9, this amount covered expenditure of EUR 270.3 million for the operational funds for producer organisations in the fruits and vegetables sector and of EUR 439.9 million for the single payment scheme.

As regards the assigned revenue collected in 2014, annex 8 shows that this revenue amounted to EUR 1 014.2 million and it originated from:

- The corrections of the conformity clearance procedure which amounted to EUR 815.6 million.
- The receipts from irregularities which amounted to EUR 150.3 million.
- The milk levy collections which amounted to EUR 48.3 million.

A part of the assigned revenue collected in 2014 amounting to EUR 672.9 million was used to cover expenditure incurred for the operational funds for producer organisations in the fruits and vegetables sector (EUR 32.4 million) and for the single payment scheme (EUR 640.5 million).

The balance of the assigned revenue collected in 2014 amounting to EUR 341.3 million was automatically carried over into the 2015 budget in order to fund budgetary needs of that year.

6. BREAKDOWN BY TYPE OF EXPENDITURE

The total EAGF expenditure amounts to EUR 44 292.7 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 2014:

Storage

Expenditure for storage amounted to EUR 5.1 million, i.e.: 0.01% 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 4.5 million, i.e.: 0.01% of the total expenditure and it related mainly to paying outstanding balances for past exports of cereals and poultry.

Other market measures

In addition to storage and export refunds, the expenditure for other market measures amounted to EUR 2 579.6 million, i.e.: 5.8% 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 41 659.7 million, i.e.: 94 % of the total.

Expenditure under direct management

This expenditure amounted to EUR 45.2 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 1.4 million.

The evolution of the breakdown of EAGF expenditure by type for the period 2008-2014 is presented in annex 27.

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 professional and inter-professional organisations to Member States which are responsible for programme management once the Commission has confirmed the selection and agreed the part-financing. The rate of co-financing of the action plans is 50%. In 2008, the Council accepted an increase of this percentage up to 60% for specific promotion actions concerning fruit and vegetables for school pupils and information on responsible drinking patterns and harm linked to hazardous alcohol consumption.

The rules also allow the implementation of promotion and information measures to be carried out on the initiative of the Commission. In this framework the Commission organised two EU pavillions at major international trade fairs. In March 2014 it participated in the Foodex trade fair in Tokyo and in September 2014 at the Annapoorna World of Food India trade fair in Mumbai together with producers and producer organisations from different Member States. An information campaign emphasising the merits of European agricultural products was organised at both occasions.

In 2014, 47 new promotion programmes were approved by two Commission decisions both covering the internal market (33) and third countries (14), and payments made by Member States from the EU budget for promotion measures amounted to EUR 53.2 million compared to the 2014 budget appropriations of EUR 60 million.

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, eggs, processed products from cereals and rice, spirit and wine. Two of these programmes were proposed by more than one Member State while third country programmes aimed at the Russian, Chinese, North American and Latin American, Norwegian, Turkish, Azerbaijan, Belarussian, Middle East and South-East Asia markets.

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 and shall enter into force on 1 December 2015. Intended as a tool for opening up new markets and diversifying trading partners, the new promotion policy will see a significant increase in the available EU financing, but will also be supported in future by a European executive agency. It foresees the establishment of a European promotion strategy for internal and external markets, widening the scope of measures, significantly higher EU co-financing, simplifying administrative procedures and facilitating management of multi-country programmes via a one-stop shop.

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 907/2014¹¹ and Commission Implementing Regulation (EU) No 908/2014¹²) 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 1306/2013¹³);

(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 1307/2013¹⁴, Commission Delegated Regulation (EU) No 639/2014¹⁵ and Commission Delegated Regulation (EU) No 640/2014¹⁶ contain the rules on the IACS.

¹¹ OJ L 255, 28.8.2014, p.18

¹² OJ L 255, 28.8.2014, p.59

¹³ OJ L 347, 20.12.2013, p.549

¹⁴ 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 2014, the IACS covered some 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 2014, around 40% 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 export refunds, storage aid or 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 (former Regulation (EC) 485/2008). It provides for an ex-post control system which is a complement to the sectoral control systems described above. The system constitutes an extra layer of control which contributes to the assurance that transactions have been carried out in conformity with the rules or otherwise allows recovering the unduly paid amounts.

¹⁵ OJ L 181, 20.6.2014, p. 1

¹⁶ OJ L 181, 20.6.2014, p.48

The ex-post scrutiny is to be carried out by a body in the Member State, which is independent of the departments within the paying agency responsible for the pre-payment controls and the payments. It covers a wide range of CAP subsidies including sector schemes for fruit and vegetables, wine and POSEI subsidies. In fact, the ex-post scrutiny covers all subsidies paid to beneficiaries from EAGF (except payments covered by IACS and those excluded by Article 14 of Regulation (EU) No 907/2014¹⁷).

In 2014, 4 missions were carried out to review the implementation of scrutiny by Member States. Member States scrutiny services completed ex-post controls in respect of the budget items subject to scrutiny for which payments were made in financial year 2012. The annual reports in respect of the respective scrutiny period (July 2013-June 2014) 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 2013/2014 scrutiny period, nearly 100 such requests were fulfilled.

9. CLEARANCE OF ACCOUNTS

9.1. Conformity clearance - Introduction

It is primarily the Member States' responsibility to satisfy themselves 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 2014

9.2.1. Audits

The following table presents an overview of the conformity missions and their coverage in respect of financial year 2014, broken down per ABB-activity:

¹⁷ OJ L 255, 28.08.2014, p. 18.

Financial Year 2014	ABB 02	ABB 03	ABB 04 ¹⁾	Total ²⁾
Number of conformity audits with missions carried out ³⁾	16	37	41	94

¹⁾ concerns only EAFRD.

²⁾ including 14 audits covering cross-compliance, 2 audits covering entitlements, 5 IT audits and 2 audits covering irregularities.

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 2014 were adopted involving financial corrections in a number of sectors. These decisions had an overall financial impact by excluding from EU financing a total of EUR 628.13 million:

- Decision 2013/763/EU of 12/12/2013 – 43rd Decision, financial impact of EUR 293.54 million,
- Decision 2014/191/EU of 4/04/2014 – 44th Decision, financial impact of EUR 293.24 million,
- Decision 2015/458/EU of 9/07/2014 – 45th Decision, financial impact of EUR 41.35 million.

For the decisions 43 (2013/763/EU) and 44 (2014/191/EU) due to the relative magnitude of corrections compared to certain Member State's GDP, the Commission decided that corrections amounting to EUR 106.36 million could be paid in 3 equal annual instalments.

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

	Decision 43	Decision 44	Decision 45
Area aids / Arable crops	265.71	268.00	33.33
Article 69 of Reg.1782/2003	1.77	5.03	0.00
Export Refunds	0.00	0.62	0.00
Financial Audit	-0.88	-0.69	0.00
Fruit and vegetables	22.08	7.60	1.40
Irregularities	5.28	8.59	5.11
Livestock premiums	0.01	3.90	0.86
Milk Products	0.00	0.00	0.64
POSEI	-0.51	0.00	0.00
Specific support (Art.68 of Reg.73/2009)	0.09	0.19	0.00
TOTAL	293.54	293.24	41.35

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. The Commission may still decide to charge the Member State for 100 % in cases of negligence by the Member State.

Regarding financial year 2013, Member States reported the information about recovery cases by 15 February 2014. The Member States recovered around EUR 94.3 million during financial year 2013 solely for EAGF (EUR 197 million in total with EAFRD and TRDI). The outstanding amount still to be recovered from beneficiaries at the end of that financial year was EUR 1 071.7 million solely for EAGF (EUR 1 318.3 million in total with EAFRD and TRDI). The financial consequences of non recovery for EAGF cases dating from 2009 or 2005 account to EUR 15.6 million to the Member States. During financial year 2013, around EUR 18.7 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.

The accounts of OPEKEPE (Greece) and ARBEA (Italy) amounting to EUR 2 460.9 million are still to be cleared.

9.3.2.2. Financial clearance decision for the financial year 2011

With 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. Regarding the accounts of HAMBURG-JONAS (Germany), a consultation from the Legal services concerning irregularities was needed.

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 accounts of BIRB (Belgium), and HAMBURG-JONAS (Germany), amounting to EUR 34,5 million, were disjoint and are subject to a later clearance.

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.

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

9.4.1. *Judgments handed down*

In the financial year 2014, the Court handed down 8 judgments in appeals brought by the Member States against conformity clearance decisions.

In financial year 2014, the Court partially annulled:

- the Decision 34 (2010/668/EU) by the judgment of 3 July 2014 in case T-16/11 brought by the Netherlands,
- Decision 38 (2012/336/EU) by the judgment of 10 July 2014 in case T-376/12 brought by Greece.

In financial year 2014, the Court rejected appeals brought in the following cases:

- judgement of 6 March in cases C-248/12 P brought by the UK,
- judgement of 19 June 2014 in cases C-552/12 P brought by Greece,
- judgement of 10 July 2014 in cases C-391/13 P brought by Greece,

- judgement of 15 July 2014 in cases T-463/07 brought by Italy,
- judgement of 15 July 2014 in cases C-71/13 P brought by Greece,
- judgement of 15 October 2015 in cases C-417/12 P brought by Denmark.

9.4.2. *New appeals*

In the financial year 2014, 12 new appeals were brought by the Member States against clearance decisions:

- T-550/13 brought by Greece on 15 October 2013,
- T-557/13 brought by Germany on 24 October 2013,
- T-563/13 brought by Belgium on 24 October 2013,
- C-610/13 P brought by the Netherlands on 26 November 2013,
- T-107/14 brought by Greece on 14 February 2014,
- T-126/14 brought by the Netherlands on 21 February 2014,
- T-384/14 brought by Italy on 3 June 2014,
- T-437/14 brought by the UK on 16 June 2014,
- T-661/14 brought by Latvia on 11 September 2014,
- T-667/14 brought by Slovenia on 12 September 2014,
- T-675/14 brought by Spain on 22 September 2014,
- T-686/14 brought by Italy on 22 September 2014.

9.4.3. *Appeals pending*

The situation as at 15 October 2014 with regard to appeals pending is shown, together with the amounts concerned, in annex 28.

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.

The Committee on Agriculture and Rural Development provided with a opinion on the discharge procedure to the Committee on Budgetary Control for the first time during 2014.

The Committee on Budgetary Control monitored the correct implementation of the 2012 budget. It was asked to draw up the Parliamentary Decision (OJ L 266, 5 September 2014) by which discharge (in respect to the implementation of the general budget of the European Union for the 2012 financial year) was granted to the Commission on 3 April 2014.

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 2013

Each year the Court of Auditors draws up a report which over several chapters scrutinises the management of the Union's budget for the previous financial year. This report is forwarded to the other institutions of the Union and is published, together with the Commission replies to the observations of the Court of Auditors, in the Official Journal of the European Union.

According to international audit practices contradictory meetings are held between the auditor (Court of Auditors) and the auditee (Commission) before the report is published. In these meetings the Court's findings and conclusions and the Commission's arguments and replies are discussed with a view to reaching full agreement on the underlying facts.

In the annual report for the 2013 financial year, the activities related to the Directorate-General for Agriculture and Rural Development are covered in two chapters: "Agriculture: market and direct support" (Chapter 3) and "Rural development, environment, fisheries and health" (Chapter 4).

For the policy group "Agriculture: market and direct support", based on the results of transaction testing, the Court estimates the most likely error at 3.6%. The error rate for this policy group in the Annual Report 2012 was 3.8%. The Court noted that cross-compliance issues contributed to 0.5 percentage points to the most likely error rate (§3.13), an increase from 0.2 percentage points last year. It also highlighted that, if Member States had used the available information to prevent, detect and correct errors, the most likely error estimated would have been 1.1 percentage points lower (§3.8).

The frequency of errors found by the Court has increased from 41% to 61%. The Court estimated that for 33% of the quantified errors, the national authorities had sufficient information to prevent, detect and correct the errors before declaring the expenditure to the Commission. Most of the errors relate to both accuracy and eligibility, notably the overstated number of eligible hectares or animals (frequency 45%) and the ineligible beneficiary/expenditure (frequency 35%) mostly related to

market measures. Notwithstanding the persistent weaknesses in excluding ineligible land from the land parcel identification system (LPIS) and in the administrative treatment of claims, the Court considered IACS made a significant contribution to reducing the error rate in the expenditure it covers (§3.29). In its 2012 annual report, the Court had found that the IACS was partially effective in all three paying agencies audited.

Whilst recognising that there will inevitably always remain certain weaknesses and imperfections, the Commission services are of the opinion that the IACS as a whole remains a solid system for the management of CAP expenditure. When deficiencies are found, Member States are requested to remedy them. The risk to the EU budget is adequately covered by the conformity clearance procedure. The Court also noted deficiencies in debt management in Italy (AGEA), which could potentially lead to unnecessary charging to the EU budget (§3.25). Moreover, due to significant shortcomings in control procedures, the Court assessed as "not effective" the system applicable to aid for the preliminary recognition of producer groups in the fruit and vegetable sector in Poland (§3.38).

In relation to the assessment of the reinforcement of assurance exercise, the Court considered that the audit performed by the Italian audit body was not sufficient to justify the subsequent reduction of the on-the-spot inspection rate by the Italian authorities (§3.35).

The assessment of the estimated error rate for the policy group "Rural development, fisheries, environment and health" has remained stable, whereas the assessment of rural development control systems has deteriorated slightly compared to the previous year's annual report. The chapter is also critical of DG AGRI's clearance of accounts system, the reinforcement of assurance procedure and the reservation for rural development in the Annual Activity Report 2013.

Based on the results of transaction testing, the Court estimates the most likely error for the policy group "Rural development, fisheries, environment and health" to amount to 6.7%. This represents a decrease of 1.2% points compared to the previous year. The Court noted that cross-compliance issues contributed to 0.2 percentage points to the most likely error rate (§4.15). It also emphasised that if Member States had used the available information to prevent, detect and correct errors, the most likely error estimated would have been 4.7 percentage points lower (§4.8).

The frequency of errors found by the Court in rural development has decreased from 63% to 57%. The Court also estimated that for 42% of the quantified errors, the national authorities had sufficient information to prevent, detect and correct the errors before declaring the expenditure to the Commission. Like in previous years, the Court takes the view that the main risk to regularity for the policy group as a whole is that expenditure is ineligible, due to non-compliance with often complex rules and eligibility conditions.

Contrary to previous years, the Court has not issued any major negative observation in relation to the clearance of accounts procedure, the audit methodology, or the calculation of the residual error rate. The few methodological recommendations made can be managed by DG AGRI with smaller adaptations to the existing system.

The main recommendations by the Court pertaining to agriculture and the respective replies given by the Commission concern the following domains:

For "Agriculture: market and direct support" (Chapter 3):

- Regularity of transactions (3.7-3.15; Annex 3.1);

- Member States' systems related to regularity of transactions (3.16-3.38; Annex 3.2);
- Commission's estimates of the residual error rate (3.39-3.43);
- Conclusions and recommendations, including the follow-up to previous recommendations (3.44-3.46; Annex 3.3).

For "Rural development, environment, fisheries and health" (Chapter 4):

- Regularity of transactions (4.6-4.16; Annex 4.1);
- Effectiveness of systems (4.17-4.27; Annex 4.2);
- DG AGRI's annual activity report (AAR) (4.28-4.30);
- Conclusions and recommendations, including the follow-up to previous recommendations (4.35-4.37; Annex 4.3).

Like in previous years, the Court's statement of assurance is included in Chapter 1 "Statement of Assurance and supporting information".

10.2.3. *Special Reports by the Court of Auditors*

In calendar year 2014, the Court published four special reports covering DG AGRI's activities:

- Special Report No 22/2014 "Achieving economy: keeping the costs of EU-financed rural development project grants under control" (published on 15/12/2014);
- Special Report No 9/2014 "Is the EU investment and promotion support to the wine sector well managed and are its results on the competitiveness of EU wines demonstrated?" (published on 01/07/2014);
- Special Report No 8/2014 "Has the Commission effectively managed the integration of coupled support into the Single Payment Scheme?" (published on 09/07/2014);
- Special Report No 4/2014 "Integration of EU Water Policy Objectives with the CAP: A partial Success" (published on 13/05/2014).

In addition, DG AGRI was also among the DGs concerned by a landscape review "Making the best use of EU money: a landscape review of the risks to the financial management of the EU budget" (published on 25 November 2014).

11. BASIC RULES GOVERNING EAGF AND AMENDMENTS MADE IN 2014

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).

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 31 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) N° 906/2014 supplementing Regulation (EU) N° 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 2014 accounting year.

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

- No depreciation at the end of the 2014 financial year was fixed;

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

- Commission Implementing Regulation (EU) No 986/2013 of 14 October 2013 fixing the interest rates to be used for calculating the costs of financing intervention measures comprising buying-in, storage and disposal for the 2014 EAGF accounting year. (OJ L 273, 15/10/2013, p. 25).

(e) Standard amounts for reimbursing physical storage operations

- Commission Implementing Decision C(2013) 5574 of 30 August 2013 (not published) fixing, for the 2014 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) N° 907/2014 of 11 March 2014 supplementing Regulation (EU) N° 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) N° 908/2014 of 6 August 2014 laying down rules for the application of Regulation (EU) N° 1306/2013 of the European Parliament and of the Council with regard to paying agencies and other bodies, financial management, clearance of accounts, rules on checks, securities and transparency (O.J. L 255 of 28/8/2014, p.59).

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ANNEX 1
 EAGF Budgetary procedure for 2014

In EUR Million

Title	Chapter	Article	Heading	DB ***		DB Council position		Amending Letter 2		DB EP**** position		BUDGET	
				CA+	PA**	CA+	PA**	CA+	PA**	CA+	PA**	CA+	PA**
05 01			ADMINISTRATIVE EXPENDITURE OF POLICY AREA AGRICULTURE AND RURAL DEVELOPMENT	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93
05 01 04			Support expenditure for operations of Policy Area Agriculture (1)	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93	7.93
05 02			IMPROVING THE COMPETITIVENESS OF THE AGRICULTURAL SECTOR THROUGH INTERVENTIONS IN AGRICULTURAL MARKETS	2 496.30	2 496.15	2 496.30	2 496.15	2 233.40	2 233.25	2 524.30	2 524.15	2 233.40	2 233.25
05 02 01			Cereals	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 02			Rice	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 03			Refunds on non-Annex 1 products	5.00	5.00	5.00	5.00	4.00	4.00	5.00	5.00	4.00	4.00
05 02 04			Food programmes	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 05			Sugar	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 06			Olive oil	45.30	45.30	45.30	45.30	45.30	45.30	45.30	45.30	45.30	45.30
05 02 07			Textile plants	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
05 02 08			Fruit and vegetables (2)	917.70	917.70	917.70	917.70	676.70	676.70	945.70	945.70	676.70	676.70
05 02 09			Products of wine-growing sector	1 077.00	1 077.00	1 077.00	1 077.00	1 085.00	1 085.00	1 077.00	1 077.00	1 085.00	1 085.00
05 02 10			Promotion	61.50	61.35	61.50	61.35	61.50	61.35	61.50	61.35	61.50	61.35
05 02 11			Other plant products/measures	236.10	236.10	236.10	236.10	240.40	240.40	236.10	236.10	240.40	240.40
05 02 12			Milk and milk products	87.10	87.10	87.10	87.10	81.10	81.10	87.10	87.10	81.10	81.10
05 02 13			Beef and veal	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10	1.10
05 02 14			Sheepmeat and goatmeat	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 15			Pigmeat, eggs and poultry, bee-keeping and other animal products	59.30	59.30	59.30	59.30	32.10	32.10	59.30	59.30	32.10	32.10
05 03			DIRECT AIDS AIMED AT CONTRIBUTING TO FARM INCOMES, LIMITING FARM INCOME VARIABILITY AND MEETING ENVIRONMENT AND CLIMATE OBJECTIVES	41 240.78	41 240.78	41 240.78	41 240.78	41 447.28	41 447.28	41 240.78	41 240.78	41 447.28	41 447.28
05 03 01			Decoupled direct aids (3)	38 179.00	38 179.00	38 179.00	38 179.00	38 252.00	38 252.00	38 179.00	38 179.00	38 252.00	38 252.00
05 03 02			Other direct aids	2 636.68	2 636.68	2 636.68	2 636.68	2 770.18	2 770.18	2 636.68	2 636.68	2 770.18	2 770.18
05 03 03			Additional amounts of aid	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
05 03 10			Reserve for crisis in the agricultural sector	424.50	424.50	424.50	424.50	424.50	424.50	424.50	424.50	424.50	424.50
05 04			RURAL DEVELOPMENT	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 (4)	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
05 07			AUDIT OF AGRICULTURAL EXPENDITURE FINANCED BY THE EAGF	6.80	6.80	6.80	6.80	60.20	60.20	6.80	6.80	60.20	60.20
05 07 01			Control of agricultural expenditure	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
05 07 02			Settlement of disputes	pm	pm	pm	pm	53.40	53.40	pm	pm	53.40	53.40
05 08			POLICY STRATEGY AND COORDINATION OF POLICY AREA AGRICULTURE & RURAL DEVELOPMENT	26.29	25.30	26.29	25.30	29.29	28.30	26.29	25.30	29.29	28.30
05 08 01			Farm Accountancy Data Network (FADN)	14.62	13.73	14.62	13.73	14.62	13.73	14.62	13.73	14.62	13.73
05 08 02			Surveys on the structure of agricultural holdings	0.25	0.20	0.25	0.20	0.25	0.20	0.25	0.20	0.25	0.20
05 08 03			Restructuring of systems for agricultural surveys	1.75	1.70	1.75	1.70	1.75	1.70	1.75	1.70	1.75	1.70
05 08 06			Enhancing public awareness of the common agricultural policy	8.00	8.00	8.00	8.00	11.00	11.00	8.00	8.00	11.00	11.00
05 08 09			EAGF - Operational technical assistance	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67	1.67
TOTAL 2014 EAGF APPROPRIATIONS				43 778.10	43 776.96	43 778.10	43 776.96	43 778.10	43 776.96	43 806.10	43 804.96	43 778.10	43 776.96

(1) The budget item concerning EAGF is 05 01 04 01.

(2) Additional needs to be covered by assigned revenue: for the DB estimated at EUR 228 million, for the AL and the Budget estimated at EUR 464 million

(3) Additional needs to be covered by assigned revenue: for the DB estimated at EUR 600 million, for the AL and the Budget estimated at EUR 1 000 million

(4) Rural Development financed by the ex-European Agricultural Guidance and Guarantee Fund-Guarantee section (EAGGF) - Programming period 2000-2006

* CA : Commitment Appropriations

** PA: Payment Appropriations

*** DB: Draft Budget

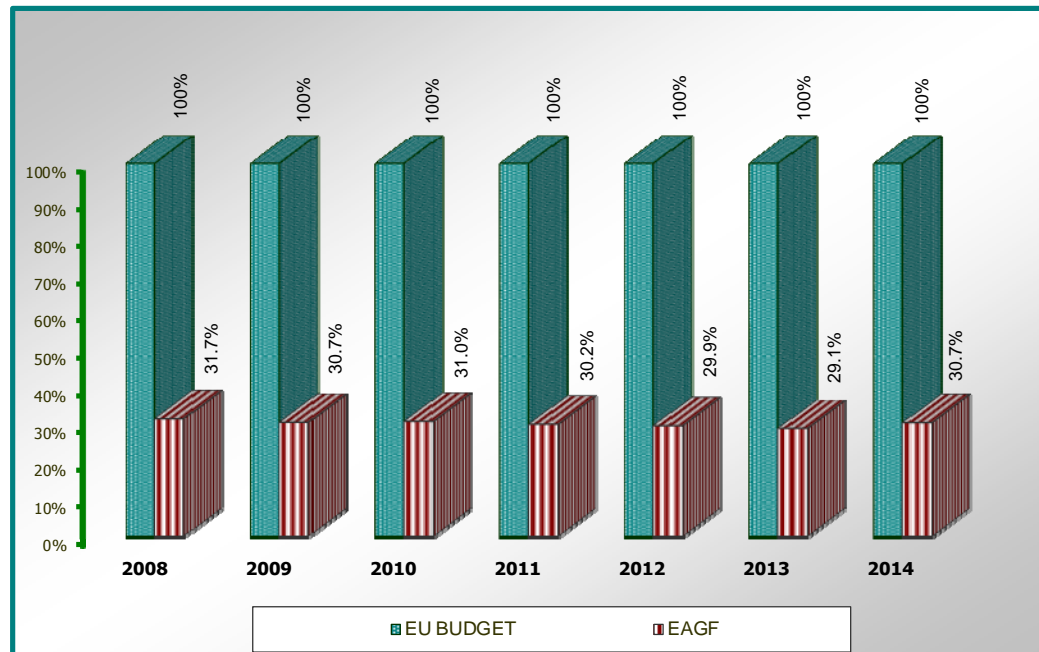
**** EP: European Parliament

ANNEX 2

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

Commitment Appropriations

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



Annex 3
 Summary of outturn for 2014

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	43 778 100 000.00	43 776 956 403.00	1. Conformity clearance	638 000 000.00
1a. Appropriations under shared management	43 732 575 640.00	43 732 575 640.00	2. Irregularities	165 000 000.00
1b. Appropriations under direct management	45 524 360.00	44 380 763.00	3. Superlevy from milk producers	46 000 000.00
2. Amending budget		-308 029.00		
3. Transfer to / out of EAGF in the year		-568 429.00	Total forecasted assigned revenue	849 000 000.00
4. Final appropriations for EAGF of which	43 778 100 000.00	43 776 079 945.00		
4a. Appropriations under shared management	43 732 725 640.00	43 732 725 640.00		
4b. Appropriations under direct management	45 374 360.00	43 354 305.00		

(1) Appropriations entered in the 2014 budget taking into account the assigned revenue to be collected in 2014 and the one carried over from 2013 to 2014 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)	44 247 498 686.51	44 247 498 686.51
Expenditure under direct management (4)	45 154 328.55	39 190 101.47
Total	44 292 653 015.06	44 286 688 787.98

(3) Committed amounts. Commitment and payment less assigned revenue received: EUR 43 233 320 312.15

(4) Includes payments made from appropriations carried over (EUR 12 203 882.93)

in EUR	
Assigned Revenue	
Forecasted revenue	849 000 000.00
Revenue received	1 014 178 374.36
Difference	165 178 374.36

in EUR			
Expenditure under shared management			
	Initial appropriations (C1)	Appropriations from AR (C4)	Carry over of appropriations from AR of 2013 (C5)
Appropriations	43 732 575 640.00	1 014 178 374.36	710 213 059.61
Execution (5)	42 864 376 700.44	672 908 926.46	710 213 059.61
Appropriations cancelled	3 310.56	-	-
Carry over to 2015	868 195 629.00	341 269 447.90	-

(5) Commitment appropriations = payment appropriations

in EUR				
Expenditure under direct management				
	Commitment appropriations	Decommitments	Payments appropriations	Carry over to 2015 (7)
1. Appropriations (C1) including transfers (6)	45 374 360.00		43 354 305.00	-
2. Execution (C1)	45 154 328.55		26 986 218.54	16 114 870.92
3. Appropriations cancelled	220 031.45		253 215.54	-

(6) Includes transfer to "shared management" of EUR -150 000.00 for commitment and payment appropriations and Amending Budget and transfers out of EAGF of EUR -876 458.00 for payment appropriations

(7) Carry over to 2015 only for non differentiated appropriations

in EUR				
Expenditure under direct management - Carry over from 2013 to 2014 (non differentiated appropriations)	Commitment appropriations	Decommitments	Payments	Cancelled
Carried over appropriations	13 301 780.75	1 015 702.87	12 203 882.93	82 194.95

ANNEX 4

Monthly reimbursements to Member States in the 2014 financial year

TO PAY in EUR	2013.11 January	2013.12 February	2014.01 March	2014.02 April	2014.03 May	2014.04 June	2014.05 July	2014.06 August	2014.07 September	2014.08 October	2014.09 November	2014.10 December	2014 Compl. Payment	Financial year 2014	
BE	313 589 918	220 913 395	5 186 020	2 797 514	8 663 419	20 008 442	2 270 610	6 596 666	1 478 261	9 978 184	-52 049	18 368 769	-49 490	609 749 659	BE
BG	1 768 612	22 427 646	489 814 077	3 172 732	2 118 778	59 278 508	8 031 615	2 082 746	3 451 658	4 422 010	2 326 555	1 243 069	0	600 138 005	BG
CZ	402 326 124	302 101 432	117 830 499	44 396 207	10 415 850	2 584 700	1 645 333	2 006 597	1 905 183	1 848 774	3 591 293	2 641 269	0	893 293 261	CZ
DK	-4 561 585	865 790 515	8 960 458	24 792 800	12 739 598	3 074 096	915 508	-3 042 889	593 142	895 794	8 096 371	2 385 949	0	920 639 758	DK
DE	-1 104 433	5 070 039 651	21 388 051	8 033 228	6 300 343	3 859 233	5 046 216	4 161 055	2 787 287	15 344 807	22 809 618	18 986 772	0	5 177 651 829	DE
EE	35 686	98 731 824	176 137	205 553	60 129	243 956	73 878	193 543	83 860	-1 753	108 129	60 374	0	99 971 315	EE
IE	598 800 194	583 780 254	11 411 790	4 542 473	2 422 440	2 214 560	3 639 820	9 806 212	2 197 148	564 681	341 517	3 533 331	0	1 223 254 420	IE
EL	937 019 665	968 169 619	-159 675 080	-29 300 263	200 293 016	58 527 200	18 678 722	39 768 568	6 682 189	14 516 880	5 552 468	13 479 555	0	2 073 712 539	EL
ES	2 179 022 273	2 396 116 500	113 001 736	64 930 007	159 787 065	47 845 335	62 711 076	214 444 139	32 475 243	-37 228 563	46 527 372	209 058 383	-47 815	5 488 642 752	ES
FR	3 864 857 381	3 620 075 185	59 281 388	-106 536 003	154 759 508	70 889 983	50 461 726	-49 958 403	37 161 921	51 961 459	116 486 788	70 451 324	0	7 939 892 257	FR
HR	0	2 315	16 406	93 260 391	144 851	112 909	136 335	-112 217	243 081	69 201	113 033	2 447 829	0	96 434 133	HR
IT	1 247 916 897	678 290 986	838 961 961	527 671 377	229 104 053	101 289 472	139 386 769	355 266 168	49 526 029	39 080 179	64 054 397	207 828 589	0	4 478 376 878	IT
CY	-106 389	22 211	25 495 742	4 992	25 815 696	32 458	14 978	88 432	192 264	941 609	890 372	2 766 169	0	56 158 532	CY
LV	48 538 350	50 425 316	18 117 275	21 302 481	4 706 684	1 052 123	516 392	1 079 221	439 702	182 593	-469 952	564 244	0	146 454 429	LV
LT	110 563 099	146 766 361	36 227 174	13 140 559	24 599 332	30 641 692	8 627 899	7 440 882	584 722	38 346	300 142	19 244	16 526	378 965 978	LT
LU	3 480	31 194 042	1 099 496	261 057	302 173	8 059	2 205	155 709	60 855	70 525	-3 331	15 311	0	33 169 582	LU
HU	500 775 458	84 010 608	320 484 494	225 448 324	16 842 675	87 481 864	23 020 591	58 083 160	4 496 288	6 210 253	3 389 429	-168 586	-45 217	1 330 029 343	HU
MT	-687	48 562	256	1 670 821	3 258 556	290 274	101 141	56 697	0	90 481	8 506	4 639	0	5 529 246	MT
NL	4 844 359	740 496 855	15 978 336	-11 106 173	11 537 308	14 797 288	9 592 186	12 682 278	5 315 327	3 632 710	479 354	9 655 715	0	817 905 544	NL
AT	-30 508 922	588 989 813	252 787	-1 320 085	76 778 180	23 823 093	496 055	1 674 343	394 321	1 941 337	7 344 098	6 423 655	0	676 288 676	AT
PL	8 796 654	495 241 898	821 976 344	719 319 146	727 591 802	186 712 836	95 622 991	42 263 017	33 282 714	26 415 813	46 596 539	2 539 881	0	3 206 359 635	PL
PT	325 170 230	243 646 465	20 094 172	11 851 868	6 790 579	17 768 770	12 746 107	6 869 055	6 590 792	4 920 725	25 686 312	20 596 624	-66 095	702 665 604	PT
RO	593 183 849	33 165 537	307 520 537	312 717 081	14 646 013	32 069 611	9 511 388	3 902 821	6 464 986	3 430 413	2 832 909	6 400 107	60 767	1 325 906 019	RO
SI	9 679 105	71 153	80 626 546	47 640 255	1 773 986	275 552	295 541	-1 057 312	95 917	247 908	130 679	4 527 485	0	144 306 817	SI
SK	1 210 686	347 442 401	-33 475	9 417 951	9 462 491	3 125 011	1 286 338	1 298 822	1 218 004	738 680	2 084 014	2 546 433	0	379 797 357	SK
FI	668 787	501 944 762	1 082 642	95 594	664 372	15 821 864	1 686 059	-1 870 842	317 231	85 040	-2 085 972	-1 201	0	518 408 334	FI
SE	-244 591	667 436 966	5 286 902	2 609 013	3 933 703	991 009	5 186 906	465 549	495 209	224 928	223 787	3 284 185	0	689 893 565	SE
UK	38 704 648	2 939 672 358	103 512 888	42 808 892	16 786 461	39 166 199	12 576 926	7 041 642	8 758 802	5 546 226	5 303 795	-141 713	-12 277	3 219 724 847	UK
TOTAL	11 150 948 849	21 697 014 631	3 264 075 560	2 033 827 791	1 732 299 063	823 986 098	474 281 309	721 385 658	207 292 135	156 169 241	362 666 171	609 517 405	-143 599	43 233 320 312	

ANNEX 5

Payments carried out under direct management by the European Commission during financial year 2014
 (differentiated appropriations)

in EUR

Direct management payments on the appropriations of the 2014 Budget				
Budget item concerning certain agricultural measures	Commitment appropriations 2014	Commitments	Payment appropriations	Amounts charged (payments)
05 02 10 02	1 500 000.00	1 495 798.32	1 041 971.00	993 725.30
05 04 03 02	pm	0.00	pm	0.00
05 08 01 00	14 619 600.00	14 516 206.40	13 733 871.00	13 732 660.66
05 08 02 00	250 000.00	249 073.94	200 000.00	175 242.04
05 08 03 00	1 753 760.00	1 751 497.50	1 127 463.00	1 057 709.07
TOTAL	18 123 360.00	18 012 576.16	16 103 305.00	15 959 337.07
Direct management payments on not-automatically carried over appropriations from financial year 2013 to financial year 2014				
Budget item concerning certain agricultural measures	Carryovers	Commitments	Payment appropriations	Amounts charged (payments)
-	-	-	-	-

ANNEX 6

Payments carried out under direct management by the European Commission during financial year 2014 (non-differentiated appropriations)

in EUR

Direct management payments on the appropriations of the 2014 Budget					
Budget item concerning certain agricultural measures	Appropriations 2014	Commitments	Cancelled commitment appropriations	Amounts charged (payments)	Automatic carryovers
05 01 04 01	7 931 000.00	7 899 090.00	31 910.00	2 189 163.74	5 709 926.26
05 07 01 02	6 800 000.00	6 799 667.58	332.42	4 749 766.74	2 049 900.84
05 08 06 00	10 850 000.00	10 773 022.80	76 977.20	3 629 233.65	7 143 789.15
05 08 09 00	1 670 000.00	1 669 972.01	27.99	458 717.34	1 211 254.67
TOTAL	27 251 000.00	27 141 752.39	109 247.61	11 026 881.47	16 114 870.92
Direct management payments on not-automatically carried over appropriations from financial year 2013 to financial year 2014					
Budget item concerning certain agricultural measures	Carryovers	Commitments	Available appropriations	Amounts charged (payments)	Still to be charged
-	-	-	-	-	-
Direct management payments on automatically carried over appropriations from financial year 2013 to financial year 2014					
Budget item concerning certain agricultural measures	Commitments carryovers	Decommitments	Total commitments remaining carryovers	Amounts charged (payments)	Appropriations lapsing
05 01 04 01	5 598 074.94	115 233.22	5 482 841.72	5 482 841.72	0.00
05 07 01 02	718 849.72	0.00	718 849.72	636 654.77	82 194.95
05 08 06 00	5 982 210.97	861 333.38	5 120 877.59	5 120 877.59	0.00
05 08 09 00	1 002 645.12	39 136.27	963 508.85	963 508.85	0.00
TOTAL	13 301 780.75	1 015 702.87	12 286 077.88	12 203 882.93	82 194.95

ANNEX 7

ANALYSIS OF BUDGETARY EXECUTION - 2014 FINANCIAL YEAR

Commitment Appropriations

In EUROS

F P H	T	C	A	I	HEADING	ADOPTED BUDGET 2014	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2014	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2015	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2015	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2015
						(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (4) - (5)	(7)	(8) = (6) - (7)	(9) = ((5) + (7)) / (4)
05 AGRICULTURE AND RURAL DEVELOPMENT						43 778 100 000	1 724 391 434	0	45 502 491 434	44 292 653 015	1 209 838 419	1 209 465 077	373 342	100%
05 01 ADMINISTRATIVE EXPENDITURE OF 'AGRICULTURE AND RURAL DEVELOPMENT' POLICY AREA						7 931 000	0	0	7 931 000	7 899 090	31 910	0	31 910	100%
2	05	01	04		Support expenditure	7 931 000	0	0	7 931 000	7 899 090	31 910	0	31 910	100%
2	05	01	04	01	European Agricultural Guarantee Fund (EAGF) - Non-operational technical assistance	7 931 000	0	0	7 931 000	7 899 090	31 910	0	31 910	100%
05 02 IMPROVING THE COMPETITIVENESS OF THE AGRICULTURAL SECTOR THROUGH INTERVENTIONS IN AGRICULTURAL MARKETS						2 233 400 000	594 258 867	-57 391 000	2 770 267 867	2 478 674 849	291 593 018	291 587 200	5 818	100%
2	05	02	01		Cereals	p.m.	0	2 458 400	2 458 400	2 458 300	100	0	100	100%
2	05	02	01	01	Export refunds for cereals	p.m.	0	2 458 400	2 458 400	2 458 300	100	0	100	100%
2	05	02	01	02	Intervention storage of cereals	p.m.	0	0	0	0	0	0	0	-
2	05	02	01	99	Other measures (cereals)	p.m.	0	0	0	0	0	0	0	-
2	05	02	02		Rice	p.m.	0	6 500	6 500	6 484	16	0	16	100%
2	05	02	02	01	Export refunds for rice	p.m.	0	6 500	6 500	6 484	16	0	16	100%
2	05	02	02	02	Intervention storage of rice	p.m.	0	0	0	0	0	0	0	-
2	05	02	02	99	Other measures (rice)	p.m.	0	0	0	0	0	0	0	-
2	05	02	03		Refunds on non-Annex I products	4 000 000	0	-3 871 000	129 000	128 875	125	0	125	100%
2	05	02	04		Food programmes	p.m.	0	-7 238 700	-7 238 700	-7 238 760	60	0	60	100%
2	05	02	04	99	Other measures (food programmes)	p.m.	0	-7 238 700	-7 238 700	-7 238 760	60	0	60	100%
2	05	02	05		Sugar	p.m.	0	457 340	457 340	457 334	6	0	6	100%
2	05	02	05	01	Export refunds for sugar and isoglucose	p.m.	0	264 400	264 400	264 399	1	0	1	100%
2	05	02	05	03	Production refunds for sugar used in the chemical industry	p.m.	0	195 000	195 000	194 999	1	0	1	100%
2	05	02	05	08	Storage measures for sugar	p.m.	0	0	0	0	0	0	0	-
2	05	02	05	99	Other measures (sugar)	p.m.	0	-2 060	-2 060	-2 064	4	0	4	100%
2	05	02	06		Olive oil	45 300 000	0	-2 269 200	43 030 800	43 030 679	121	0	121	100%
2	05	02	06	03	Storage measures for olive oil	p.m.	0	-49 700	-49 700	-49 750	50	0	50	100%
2	05	02	06	05	Quality improvement measures	45 000 000	0	-2 034 800	42 965 200	42 965 160	40	0	40	100%
2	05	02	06	99	Other measures (olive oil)	300 000	0	-184 700	115 300	115 269	31	0	31	100%
2	05	02	07		Textile plants	6 200 000	0	74 000	6 274 000	6 273 976	24	0	24	100%
2	05	02	07	02	Storage measures for flax fibre	p.m.	0	0	0	0	0	0	0	-
2	05	02	07	03	Cotton — National restructuring programmes	6 100 000	0	34 000	6 134 000	6 134 000	0	0	0	100%
2	05	02	07	99	Other measures (textile plants)	100 000	0	40 000	140 000	139 976	24	0	24	100%

ANNEX 7

ANALYSIS OF BUDGETARY EXECUTION - 2014 FINANCIAL YEAR

Commitment Appropriations

In EUROS

F P H	T	C	A	I	HEADING	ADOPTED BUDGET 2014	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2014	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2015	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2015	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2015
						(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (4) - (5)	(7)	(8) = (6) - (7)	(9) = ((5) + (7)) / (4)
				(1)										
2	05	02	08		Fruits and vegetables	676 700 000	594 258 867	31 156 260	1 302 115 127	1 010 527 746	291 587 381	291 587 200	181	100%
2	05	02	08	03	Operational funds for producer organisations	285 000 000	302 671 667	136 773 060	724 444 727	724 444 660	67	0	67	100%
2	05	02	08	11	Aid to producer groups for preliminary recognition	269 000 000	0	-56 692 500	212 307 500	212 307 497	3	0	3	100%
2	05	02	08	12	School fruit scheme	122 000 000	0	-48 297 300	73 702 700	73 702 632	68	0	68	100%
2	05	02	08	99	Other measures (fruit and vegetables)	700 000	291 587 200	-627 000	291 660 200	72 957	291 587 243	291 587 200	43	100%
2	05	02	09		Products of the wine-growing sector	1 085 000 000	0	-62 609 500	1 022 390 500	1 022 390 321	179	0	179	100%
2	05	02	09	08	National support programmes for the wine sector	1 083 000 000	0	-63 516 500	1 019 483 500	1 019 483 385	115	0	115	100%
2	05	02	09	99	Other measures (wine-growing sector)	2 000 000	0	907 000	2 907 000	2 906 936	64	0	64	100%
2	05	02	10		Promotion	61 500 000	0	-6 766 000	54 734 000	54 729 751	4 249	0	4 249	100%
2	05	02	10	01	Promotion measures - Payments by Member States	60 000 000	0	-6 804 500	53 195 500	53 195 490	10	0	10	100%
2	05	02	10	02	Promotion measures - Direct payments by the Union	1 500 000	0	0	1 500 000	1 495 798	4 202	0	4 202	100%
2	05	02	10	99	Other measures (promotion) p.m.	p.m.	0	38 500	38 500	38 462	38	0	38	100%
2	05	02	11		Other plant products/measures	240 400 000	0	355 000	240 755 000	240 754 941	59	0	59	100%
2	05	02	11	03	Hops - Aid to producer organisations	2 300 000	0	-23 000	2 277 000	2 277 000	0	0	0	100%
2	05	02	11	04	POSEI (excluding direct aids)	238 000 000	0	478 000	238 478 000	238 477 941	59	0	59	100%
2	05	02	11	99	Other measures (other plant products/measures)	100 000	0	-100 000	0	0	0	0	0	-
2	05	02	12		Milk and Milk products	81 100 000	0	-9 310 400	71 789 600	71 789 375	225	0	225	100%
2	05	02	12	01	Refunds for milk and milk products p.m.	p.m.	0	17 000	17 000	16 963	37	0	37	100%
2	05	02	12	02	Intervention storage of skimmed-milk powder p.m.	p.m.	0	0	0	0	0	0	0	-
2	05	02	12	03	Aid for disposal of skimmed milk p.m.	p.m.	0	0	0	0	0	0	0	-
2	05	02	12	04	Intervention storage of butter and cream	6 000 000	0	-1 857 200	4 142 800	4 142 776	24	0	24	100%
2	05	02	12	08	School milk	75 000 000	0	-7 373 400	67 626 600	67 626 502	98	0	98	100%
2	05	02	12	99	Other measures (milk and milk products)	100 000	0	-96 800	3 200	3 135	65	0	65	98%
2	05	02	13		Beef and Veal	1 100 000	0	-655 700	444 300	444 143	157	0	157	100%
2	05	02	13	01	Refunds for beef and veal	1 000 000	0	-830 500	169 500	169 451	49	0	49	100%
2	05	02	13	02	Intervention storage of beef and veal p.m.	p.m.	0	0	0	0	0	0	0	-
2	05	02	13	04	Refunds for live animals p.m.	p.m.	0	274 800	274 800	274 728	72	0	72	100%
2	05	02	13	99	Other measures (beef and veal)	100 000	0	-100 000	0	-36	36	0	36	-
2	05	02	14		Sheepmeat and goatmeat	p.m.	0	0	0	0	0	0	0	-
2	05	02	14	01	Intervention storage of sheepmeat and goatmeat p.m.	p.m.	0	0	0	0	0	0	0	-
2	05	02	14	99	Other measures (sheepmeat and goatmeat) p.m.	p.m.	0	0	0	0	0	0	0	-

ANNEX 7

ANALYSIS OF BUDGETARY EXECUTION - 2014 FINANCIAL YEAR

Commitment Appropriations

In EUROS

F P H	T	C	A	I	HEADING	ADOPTED BUDGET 2014	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2014	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2015	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2015	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2015
						(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (4) - (5)	(7)	(8) = (6) - (7)	(9) = ((5) + (7)) / (4)
(1)														
2	05	02	15		Pigmeat, eggs and poultry, bee-keeping and other animal products	32 100 000	0	822 000	32 922 000	32 921 682	318	0	318	100%
2	05	02	15	01	Refunds for pigmeat	100 000	0	114 600	214 600	214 520	80	0	80	100%
2	05	02	15	02	Intervention storage of pigmeat p.m.		0	0	0	0	0	0	0	-
2	05	02	15	04	Refunds for eggs p.m.		0	18 900	18 900	18 838	62	0	62	100%
2	05	02	15	05	Refunds for poultrymeat	1 000 000	0	-75 900	924 100	924 088	12	0	12	100%
2	05	02	15	06	Specific aid for bee-keeping	31 000 000	0	-51 300	30 948 700	30 948 597	103	0	103	100%
2	05	02	15	99	Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products) p.m.		0	815 700	815 700	815 640	61	0	61	100%
05	03				DIRECT AIDS AIMED AT CONTRIBUTING TO FARM INCOMES, LIMITING FARM INCOME VARIABILITY AND MEETING ENVIRONMENT AND CLIMATE OBJECTIVES	41 447 275 640	1 130 132 567	150 000	42 577 558 207	41 659 679 434	917 878 773	917 877 877	896	100%
2	05	03	01		Decoupled direct aids	38 252 000 000	1 130 132 567	-380 394 629	39 001 737 938	38 952 055 410	49 682 528	49 682 248	280	100%
2	05	03	01	01	SPS (Single Payment Scheme)	30 083 000 000	1 080 450 319	-329 210 069	30 834 240 250	30 834 240 250	0	0	0	100%
2	05	03	01	02	SAPS (Single Area Payment Scheme)	7 382 000 000	0	-15 563 460	7 366 436 540	7 366 436 540	0	0	0	100%
2	05	03	01	03	Separate sugar payment	277 000 000	0	-2 506 800	274 493 200	274 493 126	74	0	74	100%
2	05	03	01	04	Separate fruit and vegetables payment	12 000 000	0	-58 200	11 941 800	11 941 769	31	0	31	100%
2	05	03	01	05	Specific support (article 68) - decoupled direct aids	487 000 000	0	-29 584 100	457 415 900	457 415 813	87	0	87	100%
2	05	03	01	06	Separate soft fruit payment	11 000 000	0	370 800	11 370 800	11 370 747	53	0	53	100%
2	05	03	01	99	Other (decoupled direct aids) p.m.		49 682 248	-3 842 800	45 839 448	-3 842 836	49 682 284	49 682 248	36	100%
2	05	03	02		Other direct aids	2 770 175 640	0	-62 584 000	2 707 591 640	2 707 591 081	559	0	559	100%
2	05	03	02	06	Sucker-cow premium	902 000 000	0	-2 982 600	899 017 400	899 017 357	43	0	43	100%
2	05	03	02	07	Additional suckler-cow premium	49 000 000	0	-1 630 900	47 369 100	47 369 013	87	0	87	100%
2	05	03	02	13	Sheep and goat premium	23 000 000	0	-1 133 300	21 866 700	21 866 696	4	0	4	100%
2	05	03	02	14	Sheep and goat supplementary premium	7 000 000	0	-215 700	6 784 300	6 784 232	68	0	68	100%
2	05	03	02	28	Aid for silkworms	500 000	0	-102 100	397 900	397 886	14	0	14	100%
2	05	03	02	36	Payments for specific types of farming and quality production	2 000 000	0	-1 918 600	81 400	81 383	17	0	17	100%
2	05	03	02	39	Additional amount for sugar beet and cane producers	21 000 000	0	-2 486 800	18 513 200	18 513 165	35	0	35	100%
2	05	03	02	40	Area aid for cotton	239 000 000	0	-7 195 000	231 805 000	231 804 961	39	0	39	100%
2	05	03	02	42	Transitional fruit and vegetables payment - Other products than tomatoes	3 000 000	0	-2 982 000	18 000	17 946	54	0	54	100%
2	05	03	02	44	Specific support (article 68) - coupled direct aids	1 089 000 000	0	-26 637 100	1 062 362 900	1 062 362 818	82	0	82	100%
2	05	03	02	50	POSEI - European Union support programmes	407 000 000	0	2 731 800	409 731 800	409 731 714	86	0	86	100%
2	05	03	02	52	POSEI - Aegean Islands	18 000 000	0	-1 683 700	16 316 300	16 316 286	14	0	14	100%
2	05	03	02	99	Other (direct aids)	9 675 640	0	-16 348 000	-6 672 360	-6 672 376	16	0	16	100%
2	05	03	03		Additional amounts of aid	600 000	0	-567 000	33 000	32 943	57	0	57	100%
2	05	03	09		Reimbursement of direct aids in relation to financial discipline	p.m.	0	868 195 629	868 195 629	0	868 195 629	868 195 629	0	100%
2	05	03	10		Reserve for crisis in the agricultural sector	424 500 000	0	-424 500 000	0	0	0	0	0	-

ANNEX 7
 ANALYSIS OF BUDGETARY EXECUTION - 2014 FINANCIAL YEAR

Commitment Appropriations

In EUROS

FPH	T	C	A	I	HEADING	ADOPTED BUDGET 2014	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2014	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2015	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2015	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2015
						(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (4) - (5)	(7)	(8) = (6) - (7)	(9) = ((5) + (7)) / (4)
05 04 RURAL DEVELOPMENT						0	0	-1 254 728	-1 254 728	-1 397 377	142 649	0	142 649	
2	05	04	01		Completion of rural development financed by the EAGGF-Guarantee Section — Programming period 2000 - 2006	p.m.	0	-1 254 728	-1 254 728	-1 397 377	142 649	0	142 649	
2	05	04	01	14	Completion of rural development financed by the EAGGF Guarantee Section - Programming period 2000-2006	p.m.	0	-1 254 728	-1 254 728	-1 397 377	142 649	0	142 649	
2	05	04	03		Completion of other measures	p.m.	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	
05 07 AUDIT OF AGRICULTURAL EXPENDITURE FINANCED BY THE EAGF						60 200 000	0	58 645 728	118 845 728	118 837 246	8 481	0	8 481	100%
2	05	07	01		Control of agricultural expenditure	6 800 000	0	19 716 728	26 516 728	26 509 597	7 131	0	7 131	100%
2	05	07	01	02	Monitoring and preventive measures - Direct payments by the Union	6 800 000	0	0	6 800 000	6 799 668	332	0	332	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	p.m.	0	19 210 728	19 210 728	19 204 746	5 982	0	5 982	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	506 000	506 000	505 184	816	0	816	100%
2	05	07	02		Settlement of disputes	53 400 000	0	38 929 000	92 329 000	92 327 650	1 351	0	1 351	100%
05 08 POLICY STRATEGY AND COORDINATION OF 'AGRICULTURE AND RURAL DEVELOPMENT' POLICY AREA						29 293 360	0	-150 000	29 143 360	28 959 773	183 587	0	183 587	99%
2	05	08	01		Farm Accountancy Data Network (FADN)	14 619 600	0	0	14 619 600	14 516 206	103 394	0	103 394	99%
2	05	08	02		Surveys on the structure of agricultural holdings	250 000	0	0	250 000	249 074	926	0	926	100%
2	05	08	03		Restructuring of systems for agricultural surveys	1 753 760	0	0	1 753 760	1 751 498	2 263	0	2 263	100%
2	05	08	06		Enhancing public awareness of the common agricultural policy	11 000 000	0	-150 000	10 850 000	10 773 023	76 977	0	76 977	99%
2	05	08	09		EAGF - Operational technical assistance	1 670 000	0	0	1 670 000	1 669 972	28	0	28	100%
TOTAL 2014 EAGF						43 778 100 000	1 724 391 434	0	45 502 491 434	44 292 653 015	1 209 838 419	1 209 465 077	373 342	100%

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

ANNEX 8

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

Assigned Revenue 2014					Use of Assigned Revenue					Carriedforward to 2015			
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	IC4	Clearance of EAGF accounts – Assigned revenue	815 588 600.63	05 02 08 03	32 412 800.00	05 02 08 03	C4	Operational funds for producers organisations	32 412 800.00				
				05 02 08 99	291 587 200.00								
				05 03 01 01	441 906 352.73	05 03 01 01	C4	SPS (single payment scheme)	441 906 352.73				
				05 03 01 99	49 682 247.90								
					815 588 600.63				474 319 152.73		341 269 447.90		
6 7 0 2	IC4	EAGF Irregularities – Assigned revenue	150 305 663.70	05 03 01 01	150 305 663.70	05 03 01 01	C4	SPS (single payment scheme)	150 305 663.70				
6 7 0 3	IC4	Superlevy from milk producers – Assigned revenue	48 284 110.03	05 03 01 01	48 284 110.03	05 03 01 01	C4	SPS (single payment scheme)	48 284 110.03				
					198 589 773.73				198 589 773.73		0.00		
6 7 0	IC4	Revenue concerning EAGF	1 014 178 374.36										
6 7	IC4	REVENUE CONCERNING EAGF TOTAL Chapter 67	1 014 178 374.36							672 908 926.46	341 269 447.90		
TOTAL			1 014 178 374.36						TOTAL	672 908 926.46	341 269 447.90		

ANNEX 9

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

Commitment Appropriations

in EUROS

Assigned Revenue 2014					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	474 822 873.63	05 02 08 03	270 258 867.09	05 02 08 03	C5	Operational funds for producers organisations	270 258 867.09		
				05 03 01 01	204 564 006.54	05 03 01 01	C5	SPS (single payment scheme)	204 564 006.54		
					474 822 873.63				474 822 873.63		
6 7 0 2	IC5	EAGF Irregularities – Assigned revenue	155 144 099.11	05 03 01 01	155 144 099.11	05 03 01 01	C5	SPS (single payment scheme)	155 144 099.11		
6 7 0 3	IC5	Superlevy from milk producers – Assigned revenue	80 246 086.87	05 03 01 01	80 246 086.87	05 03 01 01	C5	SPS (single payment scheme)	80 246 086.87		
					235 390 185.98				235 390 185.98		
6 7 0	IC5	Revenue concerning EAGF	710 213 059.61								
6 7	IC5	REVENUE CONCERNING EAGF TOTAL Chapter 67	710 213 059.61							710 213 059.61	
TOTAL			710 213 059.61						TOTAL	710 213 059.61	

ANNEX 10
 Budget 2014 - 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)	460.687	-	-	883.161	5 101.215	-	1 206.124	1 990.309	4 404.860	6 764.576	85.441	3 629.459	-	-	-	33.088	-	5.273	778.750	618.213	-	425.086	-	131.748	-	468.692	676.555	3 171.004	30 834.240	
05 03 01 02	SAPS (single area payment scheme)	-	551.203	806.307	-	-	97.820	-	-	-	-	-	-	51.667	135.664	351.281	-	1 114.895	-	-	-	2 706.811	-	1 211.214	-	339.575	-	-	-	7 366.437	
05 03 01 03	Separate sugar payment	-	-	41.881	-	-	-	-	-	-	-	-	-	-	3.165	9.846	-	39.028	-	-	-	154.961	-	7.050	-	18.561	-	-	-	274.493	
05 03 01 04	Separate fruit and vegetables payment	-	-	0.393	-	-	-	-	-	-	-	-	-	-	-	-	-	4.322	-	-	-	6.558	-	-	-	0.669	-	-	-	11.942	
05 03 01 05	Specific support (Article 68) — Decoupled direct aids	3.396	-	-	20.285	-	-	-	-	48.096	138.591	-	150.104	-	-	-	-	81.463	-	3.890	-	-	11.590	-	-	-	-	-	-	457.416	
05 03 01 06	Separate soft fruit payment	-	0.117	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.380	-	-	-	10.873	-	-	-	-	-	-	-	11.371	
05 03 01 99	Other (decoupled direct aids)	- 0.041	-	-	-	-	-	-	-	- 3.779	-	-	-	-	-	-	-	-	-	-	-	-	- 0.023	-	-	-	-	-	-	- 3.843	
05 03 01	Decoupled direct aids	464.042	551.320	848.580	903.445	5 101.215	97.820	1 206.124	1 990.309	4 449.177	6 903.167	85.441	3 779.563	51.667	138.829	361.127	33.088	1 240.088	5.273	782.640	618.213	2 879.204	436.653	1 218.264	131.748	358.806	468.692	676.555	3 171.004	38 952.055	
05 03 02 06	Suckler-cow premium	67.303	-	-	-	0.001	-	0.012	-	226.007	469.892	2.187	0.049	-	-	-	-	-	-	-	64.629	-	68.932	-	-	-	-	-	0.004	899.017	
05 03 02 07	Additional suckler-cow premium	16.761	-	-	-	-	-	-	-	22.313	-	-	0.001	-	-	-	-	-	-	-	0.078	-	8.215	-	-	-	-	-	0.000	47.369	
05 03 02 13	Sheep and goat premium	-	-	-	- 0.000	- 0.000	-	0.018	-	0.027	-	1.107	0.014	-	-	-	-	-	-	-	-	-	20.157	-	-	-	0.545	-	-	21.867	
05 03 02 14	Sheep and goat supplementary premium	-	-	-	-	-	-	-	-	0.014	-	0.112	0.017	-	-	-	-	-	-	-	-	-	6.461	-	-	-	0.180	-	-	6.784	
05 03 02 28	Aid for silkworms	-	-	-	-	-	-	-	0.375	0.008	0.006	-	0.009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.398		
05 03 02 36	Payments for specific types of farming and quality production	-	-	-	-	-	-	-	- 0.163	0.145	-	-	0.082	-	-	-	-	-	-	-	-	-	-	-	-	-	0.010	0.007	0.000	0.081	
05 03 02 39	Additional amount for sugar beet and cane producers	-	-	-	-	-	-	-	0.005	18.511	-	-	- 0.003	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18.513	
05 03 02 40	Area aid for cotton	-	-	-	-	-	-	-	175.473	56.332	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	231.805	
05 03 02 42	Transitional fruit and vegetables payment — Other products than tomatoes	-	-	-	-	-	-	-	- 0.010	0.021	0.001	-	0.005	0.001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.018	
05 03 02 44	Specific support (Article 68) — Coupled direct aids	4.347	27.322	30.098	13.493	0.000	1.242	21.554	64.126	152.466	258.066	4.355	129.416	-	4.931	12.981	-	44.606	-	22.946	12.594	103.130	14.494	41.297	8.456	12.738	49.989	2.924	24.792	1 062.363	
05 03 02 50	POSEI — European Union support programmes	-	-	-	-	-	-	-	-	181.348	148.503	-	-	-	-	-	-	-	-	-	-	-	79.880	-	-	-	-	-	-	409.732	
05 03 02 52	POSEI — Aegean islands	-	-	-	-	-	-	-	16.316	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16.316	
05 03 02 99	Other (direct aids)	- 0.003	-	-	- 0.008	0.038	-	0.009	- 0.014	0.028	0.044	-	- 6.914	-	-	-	-	0.000	-	0.213	0.002	0.000	0.005	-	0.000	0.003	0.010	0.000	- 0.087	- 6.672	
05 03 02	Other direct aids	88.409	27.322	30.098	13.484	0.039	1.242	21.593	256.109	657.219	876.512	7.761	122.678	0.001	4.931	12.981	-	44.606	-	23.159	77.303	103.130	198.145	41.297	8.456	12.741	50.735	2.930	24.710	2 707.591	
05 03 03	Additional amounts of aid	0.000	-	-	- 0.001	0.002	-	-	- 0.005	0.001	0.014	-	0.001	-	-	-	-	-	-	-	-	0.011	-	- 0.001	-	-	-	0.000	0.000	0.012	0.033
05 03 09	Reimbursement of direct aids in relation to financial discipline	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sub-total FUND SOURCE C1 (*)	552.377	578.641	878.679	916.832	5 100.900	99.062	1 226.820	2 246.354	4 914.871	7 138.915	93.202	3 701.995	51.668	143.760	374.109	33.084	1 284.695	5.273	805.755	695.315	2 982.334	634.298	1 259.561	130.536	371.547	519.409	679.357	3 159.880	40 579.229	
	Sub-total FUND SOURCE C4 (**)	-	-	-	-	-	-	-	-	-	640.496	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	640.496
	Sub-total FUND SOURCE C5 (***)	0.074	-	-	0.096	0.356	-	0.896	0.059	191.526	0.281	-	200.246	-	-	-	0.004	-	-	0.045	0.212	-	0.499	-	9.669	-	0.018	0.128	35.846	439.954	
05 03	Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	552.451	578.641	878.679	916.928	5 101.256	99.062	1 227.717	2 246.414	5 106.397	7 779.692	93.202	3 902.241	51.668	143.760	374.109	33.088	1 284.695	5.273	805.800	695.527	2 982.334	634.797	1 259.561	140.204	371.547	519.427	679.485	3 195.725	41 659.679	
		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 2014 EXPENDITURE funded by initial budget appropriations - Fund source C1.

(**) EAGF 2014 EXPENDITURE funded by assigned revenue collected in 2014 - Fund source C4.

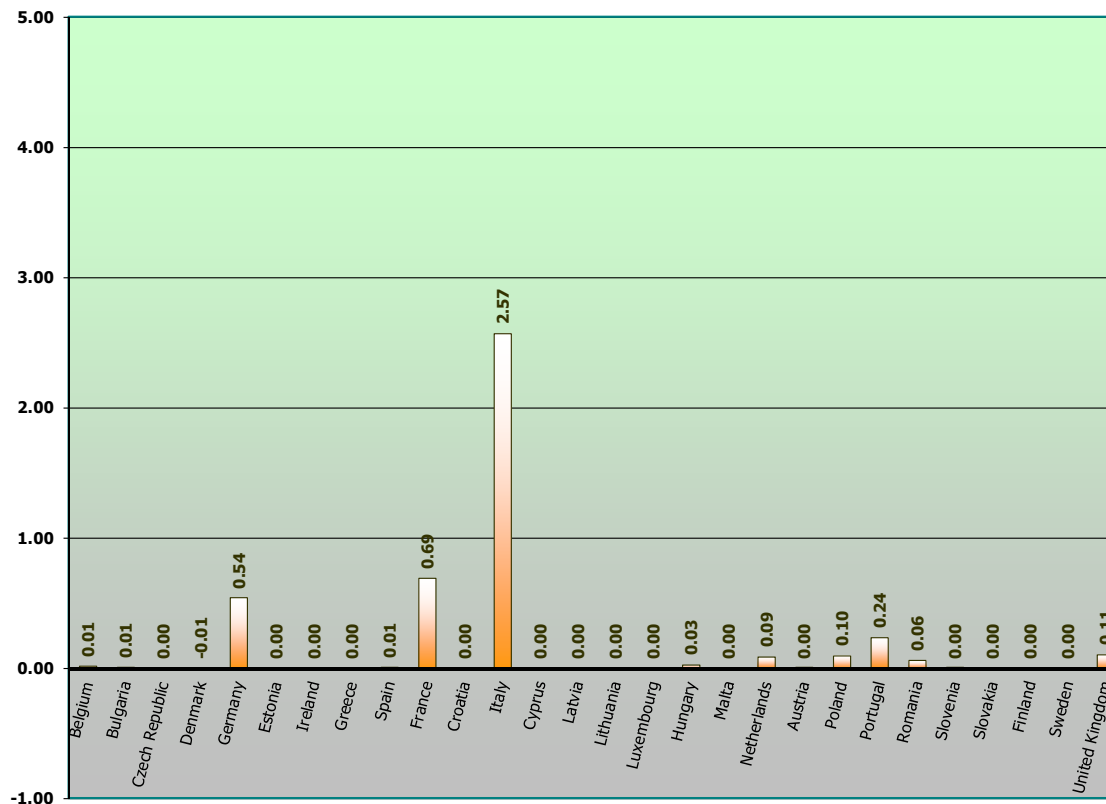
(***) EAGF 2014 EXPENDITURE funded by assigned revenue carried over from 2013 - Fund source C5.

ANNEX 11

Budget 2014 - EXPENDITURE FOR EXPORT REFUNDS BY MEMBER STATE - In EUR million

Commitment Appropriations

Member State - EU 28	2014
Belgium	0.01
Bulgaria	0.01
Czech Republic	0.00
Denmark	-0.01
Germany	0.54
Estonia	0.00
Ireland	0.00
Greece	0.00
Spain	0.01
France	0.69
Croatia	0.00
Italy	2.57
Cyprus	0.00
Latvia	0.00
Lithuania	0.00
Luxembourg	0.00
Hungary	0.03
Malta	0.00
Netherlands	0.09
Austria	0.00
Poland	0.10
Portugal	0.24
Romania	0.06
Slovenia	0.00
Slovakia	0.00
Finland	0.00
Sweden	0.00
United Kingdom	0.11
TOTAL Export Refunds Expenditure	4.48



ANNEX 12

Budget 2014 - EXPENDITURE for INTERVENTION in STORAGE

Commitment Appropriations

in EUR million

PRODUCTS	TOTAL STORAGE	TOTAL PRIVATE STORAGE	TOTAL PUBLIC STORAGE	PUBLIC STORAGE (Details)					
				Technical costs	Financial costs	Difference between purchase and sales price	DEPRECIATIONS		
							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	-0.05	-0.05							
FIBRE FLAX AND HEMP									
FRUIT AND VEGETABLES									
PRODUCTS OF THE WINE-GROWING SECTOR/ ALCOHOL	1.01	1.01							
MILK PRODUCTS	4.14	4.14							
SKIMMED MILK									
BUTTER AND CREAM	4.14	4.14							
CHEESE									
BEEF MEAT									
PIGMEAT									
TOTAL	5.10	5.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ANNEX 13
 Budget 2014 - 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	C1	Administrative expenditure of the Agriculture and rural development policy area	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 01 01	C1	Export refunds for cereals	-	-	-	-	-	-	-	-	-	-	-	2 458 300	-	-	-
05 02 01	C1	Cereals	-	-	-	-	-	-	-	-	-	-	-	2 458 300	-	-	-
05 02 02 01	C1	Export refunds for rice	-	-	-	-	-	-	-	-	-	-	-	6 484	-	-	-
05 02 02	C1	Rice	-	-	-	-	-	-	-	-	-	-	-	6 484	-	-	-
05 02 03 00	C1	Refunds on non-Annex 1 products	14 287	-	-	-	-	-	-	-	-	24 588	-	15 900	-	-	-
05 02 03	C1	Refunds on non-Annex 1 products	14 287	-	-	-	-	-	-	-	-	24 588	-	15 900	-	-	-
05 02 04 99	C1	Other measures (food programmes)	-	-49 410	-	-	-	-	-	-	-	-41 646	-	-7 135 320	-	-12 025	-359
05 02 04	C1	Food programmes	-	-49 410	-	-	-	-	-	-	-	-41 646	-	-7 135 320	-	-12 025	-359
05 02 05 01	C1	Export refunds for sugar and isoglucose	-	-	-	-	241 452	-	-	-	-	-	-	-	-	-	-
05 02 05 03	C1	Production refunds for sugar used in the chemical industry	-	-	-	-	-	-	-	-	-	-	-	194 999	-	-	-
05 02 05 99	C1	Other measures (sugar)	-123	-	-	-	-	-	-	-	-	-	-	-1 800	-	-	-
05 02 05	C1	Sugar	-123	-	-	-	241 452	-	-	-	-	-	-	193 199	-	-	-
05 02 06 03	C1	Storage measures for olive oil	-	-	-	-	-	-	-	-	-49 750	-	-	-	-	-	-
05 02 06 05	C1	Quality improvement measures	-	-	-	-	-	-	-	8 946 250	-	551 782	-	33 467 128	-	-	-
05 02 06 99	C1	Other measures (olive oil)	-	-	-	-	-	-	-	-	-	-	-	115 269	-	-	-
05 02 06	C1	Olive oil	-	-	-	-	-	-	-	8 946 250	-49 750	551 782	-	33 582 397	-	-	-
05 02 07 03	C1	Cotton — National restructuring programmes	-	-	-	-	-	-	-	-	6 134 000	-	-	-	-	-	-
05 02 07 99	C1	Other measures (textile plants)	-	-	-	-	-	-	-	-	-	139 976	-	-	-	-	-
05 02 07	C1	Textile plants	-	-	-	-	-	-	-	-	-	6 273 976	-	-	-	-	-
05 02 08 03	C1	Operational funds for producer organisations	33 047 816	-	1 453 191	3 300 727	22 709 811	-	2 401 941	2 423 537	123 939 017	73 374 638	-	103 431 210	710 505	492 030	-
05 02 08 04	C4		-	-	-	-	6 903 215	-	-	6 420 791	19 088 794	-	-	-	-	-	-
05 02 08 05	C5		-	-	769 777	965 789	13 826 716	-	2 387 241	1 296 403	37 307 399	46 412 331	-	115 562 400	125 786	-	-
05 02 08 03	C1, C4, C5		-	-	2 222 968	4 266 517	43 439 742	-	4 789 182	10 140 732	180 335 209	119 786 969	-	218 993 611	836 291	492 030	-
05 02 08 11	C1	Aid to producer groups for preliminary recognition	-	813 553	242 080	-	-	-	-	-	8 238	18 341	-	-	16 416	1 734 457	169 829
05 02 08 12	C1	School fruit scheme	1 268 835	2 133 104	4 003 226	1 154 755	9 648 797	421 060	367 984	1 837 700	2 917 293	1 378 235	917 677	16 433 764	48 264	802 449	1 600 684
05 02 08 99	C1	Other measures (fruit and vegetables)	-	-	-	-	-	-	-	-2 677	17 741	-	-	132	-	-	-
05 02 08	C1	Fruit and vegetables	34 316 651	2 946 657	5 698 496	4 455 482	32 358 608	421 060	2 769 925	4 258 561	126 882 289	74 771 214	917 677	119 865 106	775 185	3 028 935	1 770 512
05 02 08 04	C4	Operational funds for producer organisations	-	-	-	-	6 903 215	-	-	6 420 791	19 088 794	-	-	-	-	-	-
05 02 08 05	C5		-	-	769 777	965 789	13 826 716	-	2 387 241	1 296 403	37 307 399	46 412 331	-	115 562 400	125 786	-	-
05 02 08 03	C1, C4, C5		-	-	2 222 968	4 266 517	43 439 742	-	4 789 182	10 140 732	180 335 209	119 786 969	-	218 993 611	836 291	492 030	-
05 02 08	C1, C4, C5		Fruit and vegetables	50 863 452	2 946 657	6 468 274	5 421 271	53 088 539	421 060	5 157 166	11 975 755	183 278 481	121 183 545	917 677	235 427 506	900 971	3 028 935
05 02 09 08	C1	National support programmes for the wine sector	-	16 615 293	5 105 127	-	31 487 616	-	-	6 957 708	191 754 109	280 544 892	1 271 642	323 474 634	4 123 524	-	-
05 02 09 99	C1	Other measures (wine-growing sector)	-	-	-	-	-	-	-	-	-81 845	6 497	-	2 982 285	-	-	-
05 02 09	C1	Products of the wine-growing sector	-	16 615 293	5 105 127	-	31 487 616	-	-	6 957 708	191 672 264	280 551 389	1 271 642	326 456 918	4 123 524	-	-
05 02 10 01	C1	Promotion measures — Payments by Member States	1 238 137	3 073 635	1 016 092	1 529 826	1 431 185	29 200	607 896	8 932 307	4 224 858	7 536 975	-	6 820 809	-	128 860	1 660 780
05 02 10 02	C1	Promotion measures — Direct payments by the Union	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 10 99	C1	Other measures (promotion)	-	-	-	-	-	-	-	-	-	-	-	12 394	-	-	-
05 02 10	C1	Promotion	1 238 137	3 073 635	1 016 092	1 529 826	1 431 185	29 200	607 896	8 932 307	4 224 858	7 524 581	-	6 866 911	-	128 860	1 660 780
05 02 11 03	C1	Hops — Aid to producer organisations	-	-	-	-	2 277 000	-	-	-	-	-	-	-	-	-	-
05 02 11 04	C1	POSEI (excluding direct aids)	-	-	-	-	-	-	-	5 667 672	83 220 831	126 041 835	-	-	-	-	-
05 02 11	C1	Other plant products/measures	-	-	-	-	2 277 000	-	-	5 667 672	83 220 831	126 041 835	-	-	-	-	-
05 02 12 01	C1	Refunds for milk and milk products	-	-	-	-	-	-	-	-	-	-	-	14 955	-	-	-
05 02 12 04	C1	Intervention storage of butter and cream	375 274	-	-	124 957	665 014	-	475 955	-	135 477	748 891	-	-	-	-	18 875
05 02 12 08	C1	School milk	578 581	1 425	375 633	1 850 076	4 956 620	718 487	467 096	-	319 880	11 567 290	-	2 879 869	215 507	689 376	332 581
05 02 12 99	C1	Other measures (milk and milk products)	-	-	-	-	-	-	2 950	-	-	-	-	-	-	-	-
05 02 12	C1	Milk and milk products	953 855	1 425	375 633	1 975 033	5 621 634	718 487	946 002	-	455 357	12 316 181	-	2 894 823	215 507	689 376	351 456
05 02 13 01	C1	Refunds for beef and veal	-	-	-	-	19 246	-	-	-	2 257	58 285	-	3 108	-	-	-
05 02 13 04	C1	Refunds for live animals	-	-	-	-	194 535	-	-	-	-	1 823	-	-1 834	-	-	-
05 02 13 99	C1	Other measures (beef and veal)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 13	C1	Beef and veal	-	-	-	-21 556	213 781	-	-	-	2 257	60 108	-	-4 941	-	-	-

ANNEX 13
 Budget 2014 - 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 15 01	C1	Refunds for pigmeat	518	-	-	-	-	-	-	-	8 762	- 167	-	17 051	-	-	-
05 02 15 04	C1	Refunds for eggs	-	-	-	14 652	-	-	-	-	-	-	-	-	-	-	-
05 02 15 05	C1	Refunds for poultrymeat	-	11 674	-	-	88 167	-	-	-	-	607 656	-	65 004	-	-	-
05 02 15 06	C1	Specific aid for bee-keeping	232 420	851 718	1 165 774	195 246	1 420 183	75 830	32 906	2 751 917	5 081 615	3 010 743	1 057 282	2 751 039	90 301	178 410	297 706
05 02 15 99	C1	Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 02 15	C1	Pigmeat, eggs and poultry, bee-keeping and other animal products	232 938	863 393	1 165 774	209 898	1 508 351	75 830	32 906	2 751 917	5 090 376	3 618 231	1 057 282	2 833 094	90 301	178 410	297 706
05 02	C1	Improving the competitiveness of the agricultural sector through interventions in agricultural markets	36 755 745	23 450 992	13 361 122	8 148 683	75 139 626	1 244 577	4 356 728	37 514 415	417 772 457	505 418 263	3 246 601	488 032 872	5 204 516	4 013 557	4 080 095
05 02	C4						6 903 215			6 420 791	19 088 794						
05 02	C5		16 546 801		769 777	965 789	13 826 716		2 387 241	1 296 403	37 307 399	46 412 331		115 562 400	125 786		
05 02	C1, C4, C5		53 302 546	23 450 992	14 130 899	9 114 473	95 869 557	1 244 577	6 743 969	45 231 610	474 168 650	551 830 595	3 246 601	603 595 272	5 330 302	4 013 557	4 080 095
05 03 01 01	C1		460 613 190	-	-	883 064 511	5 100 859 559	-	1 205 227 563	1 990 249 945	4 213 333 835	6 123 798 725	85 441 328	3 429 212 542	-	-	-
05 03 01 01	C4		-	-	-	-	-	-	-	-	-	640 496 126	-	-	-	-	-
05 03 01 01	C5	SPS (single payment scheme)	73 827	-	-	96 022	355 733	-	896 316	59 476	191 525 919	-	-	200 246 232	-	-	-
05 03 01 01	C1, C4, C5		460 687 016	-	-	883 160 534	5 101 215 292	-	1 206 123 879	1 990 309 422	4 404 859 754	6 764 575 514	85 441 328	3 629 458 774	-	-	-
05 03 01 02	C1	SAPS (single area payment scheme)	-	551 202 606	806 306 514	-	-	97 820 389	-	-	-	-	-	-	51 666 835	135 664 203	351 281 200
05 03 01 03	C1	Separate sugar payment	-	-	41 880 985	-	-	-	-	-	-	-	-	-	-	3 165 092	9 846 004
05 03 01 04	C1	Separate fruit and vegetables payment	-	-	392 870	-	-	-	-	-	-	-	-	-	-	-	-
05 03 01 05	C1	Specific support (Article 68) — Decoupled direct aids	3 396 318	-	-	20 284 820	-	-	-	-	48 096 479	138 591 020	-	150 104 234	-	-	-
05 03 01 06	C1	Separate soft fruit payment	-	117 121	-	-	-	-	-	-	-	-	-	-	-	-	-
05 03 01 99	C1	Other (decoupled direct aids)	- 40 902	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 03 01	C1		463 968 605	551 319 726	848 580 370	903 349 331	5 100 859 559	97 820 389	1 205 227 563	1 990 249 945	4 257 651 082	6 262 389 745	85 441 328	3 579 316 775	51 666 835	138 829 295	361 127 205
05 03 01	C4											640 496 126					
05 03 01	C5	Decoupled direct aids	73 827			96 022	355 733		896 316	59 476	191 525 919	280 662		200 246 232			
05 03 01	C1, C4, C5		464 042 432	551 319 726	848 580 370	903 445 354	5 101 215 292	97 820 389	1 206 123 879	1 990 309 422	4 449 177 001	6 903 166 534	85 441 328	3 779 563 008	51 666 835	138 829 295	361 127 205
05 03 02 06	C1	Sucker-cow premium	67 303 455	-	-	-	880	-	12 339	-	226 006 894	469 891 657	2 187 491	49 387	-	-	-
05 03 02 07	C1	Additional sucker-cow premium	16 761 486	-	-	-	-	-	-	-	22 312 708	-	-	1 283	-	-	-
05 03 02 13	C1	Sheep and goat premium	-	-	-	- 499	- 286	-	18 080	-	26 973	-	1 106 673	13 909	-	-	-
05 03 02 14	C1	Sheep and goat supplementary premium	-	-	-	-	-	-	-	-	14 364	-	111 635	17 188	-	-	-
05 03 02 28	C1	Aid for silkworms	-	-	-	-	-	-	-	374 845	-	5 984	-	9 328	-	-	-
05 03 02 36	C1	Payments for specific types of farming and quality production	-	-	-	-	-	-	-	- 162 943	144 531	-	-	82 408	-	-	-
05 03 02 39	C1	Additional amount for sugar beet and cane producers	-	-	-	-	-	-	-	5 244	18 510 648	-	-	- 2 726	-	-	-
05 03 02 40	C1	Area aid for cotton	-	-	-	-	-	-	-	175 472 816	56 332 146	-	-	-	-	-	-
05 03 02 42	C1	Transitional fruit and vegetables payment — Other products than tomatoes	-	-	-	-	-	-	-	- 9 695	21 423	682	-	4 780	756	-	-
05 03 02 44	C1	Specific support (Article 68) — Coupled direct aids	4 347 059	27 321 542	30 098 226	13 492 811	80	1 242 017	21 553 732	64 126 336	152 465 776	258 066 363	4 355 111	129 415 642	-	4 930 711	12 981 400
05 03 02 50	C1	POSEI — European Union support programmes	-	-	-	-	-	-	-	-	181 348 318	148 502 991	-	-	-	-	-
05 03 02 52	C1	POSEI — Aegean islands	-	-	-	-	-	-	-	16 316 286	-	-	-	-	-	-	-
05 03 02 99	C1	Other (direct aids)	- 3 453	-	-	- 8 106	37 933	-	8 726	- 13 526	27 822	44 284	-	- 6 913 642	-	-	-
05 03 02	C1	Other direct aids	88 408 547	27 321 542	30 098 226	13 484 205	38 607	1 242 017	21 592 878	256 109 362	657 219 332	876 511 961	7 760 910	122 677 557	756	4 930 711	12 981 400
05 03 03 00	C1	Additional amounts of aid	12	-	-	- 1 105	1 743	-	-	- 4 837	557	13 518	-	695	-	-	-
05 03 03	C1	Additional amounts of aid	12			- 1 105	1 743			- 4 837	557	13 518		695			
05 03	C1	Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	552 377 165	578 641 269	878 678 596	916 832 431	5 100 899 909	99 062 406	1 226 820 441	2 246 354 470	4 914 870 971	7 138 915 224	93 202 238	3 701 995 028	51 667 591	143 760 006	374 108 605
05 03	C4											640 496 126					
05 03	C5		73 827			96 022	355 733		896 316	59 476	191 525 919	280 662		200 246 232			
05 03	C1, C4, C5		552 450 992	578 641 269	878 678 596	916 928 453	5 101 255 642	99 062 406	1 227 716 757	2 246 413 946	5 106 396 890	7 779 692 012	93 202 238	3 902 241 260	51 667 591	143 760 006	374 108 605
05 04 01 14	C1	Completion of Rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	- 1 268	-	-	- 348 368	- 137 496	-	- 1 646	- 270	- 106 183	- 8 728	-	- 770 733	-	-	-
05 04 01	C1	Completion of Rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	- 1 268			- 348 368	- 137 496		- 1 646	- 270	- 106 183	- 8 728		- 770 733			
05 04	C1	Rural development	- 1 268			- 348 368	- 137 496		- 1 646	- 270	- 106 183	- 8 728		- 770 733			

ANNEX 13
 Budget 2014 - 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 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	-	-	-	1 026 401	49 652	404	77 921	-	-	1 411 480	-	8 636 153	-	-	5 792 301
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	-	-	-	1 026 401	49 652	404	77 921	-	-	1 411 480	-	8 636 153	-	-	5 792 301
05 07 02 00	C1	Settlement of disputes	6 593 489	-	1 113 245	10 448 282	220 201	-	715 599	908 136	2 304 398	37 201 986	-	2 396 636	-	-	81 942
05 07 02	C1	Settlement of disputes	6 593 489	-	1 113 245	10 448 282	220 201	-	715 599	908 136	2 304 398	37 201 986	-	2 396 636	-	-	81 942
05 07	C1	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	6 593 489	-	1 113 245	11 474 683	269 853	404	793 520	908 136	2 304 398	38 613 467	-	11 032 788	-	-	5 874 243
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			595 725 131	602 092 261	893 152 964	936 107 430	5 176 171 891	100 307 387	1 231 969 043	2 284 776 751	5 334 841 643	7 682 938 226	96 448 839	4 200 289 955	56 872 107	147 773 563	384 062 944
Sub-total EAGF Expenditure Fund source C4			-	-	-	-	6 903 215	-	-	6 420 791	19 088 794	640 496 126	-	-	-	-	-
Sub-total EAGF Expenditure Fund source C5			16 620 628	-	769 777	1 061 812	14 182 449	-	3 283 557	1 355 880	228 833 318	46 692 993	-	315 808 632	125 786	-	-
TOTAL 2014 EAGF EXPENDITURE BY MEMBER STATE			612 345 759	602 092 261	893 922 741	937 169 242	5 197 257 555	100 307 387	1 235 252 600	2 292 553 422	5 582 763 754	8 370 127 346	96 448 839	4 516 098 587	56 997 893	147 773 563	384 062 944

(*) The table only shows budget items/articles for which expenditure occurred in 2014.

ANNEX 13
 Budget 2014 - 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	-	-	-	-	-	-	-	-	-	-	-	-	-	7 899 090	7 899 090
05 01 04	C1	Support expenditure for operations and programmes in the Agriculture and rural development policy area	-	-	-	-	-	-	-	-	-	-	-	-	-	7 899 090	7 899 090
05 01	C1	Administrative expenditure of the Agriculture and rural development policy area	-	-	-	-	-	-	-	-	-	-	-	-	-	7 899 090	7 899 090
05 02 01 01	C1	Export refunds for cereals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 458 300
05 02 01	C1	Cereals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 458 300
05 02 02 01	C1	Export refunds for rice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 484
05 02 02	C1	Rice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 484
05 02 03 00	C1	Refunds on non-Annex 1 products	-	-	-	-	-	-	72 096	-	-	-	-	-	2 004	-	128 875
05 02 03	C1	Refunds on non-Annex 1 products	-	-	-	-	-	-	72 096	-	-	-	-	-	2 004	-	128 875
05 02 04 99	C1	Other measures (food programmes)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-7 238 760
05 02 04	C1	Food programmes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-7 238 760
05 02 05 01	C1	Export refunds for sugar and isoglucose	-	-	-	-	-	-	-	-	-	-	-	-	22 947	-	264 399
05 02 05 03	C1	Production refunds for sugar used in the chemical industry	-	-	-	-	-	-	-	-	-	-	-	-	-	-	194 999
05 02 05 99	C1	Other measures (sugar)	-	-	-	-	-	-	-141	-	-	-	-	-	-	-	-2 064
05 02 05	C1	Sugar	-	-	-	-	-	-	-141	-	-	-	-	-	22 947	-	457 334
05 02 06 03	C1	Storage measures for olive oil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-49 750
05 02 06 05	C1	Quality improvement measures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42 965 160
05 02 06 99	C1	Other measures (olive oil)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	115 269
05 02 06	C1	Olive oil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43 030 679
05 02 07 03	C1	Cotton — National restructuring programmes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 134 000
05 02 07 99	C1	Other measures (textile plants)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	139 976
05 02 07	C1	Textile plants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6 273 976
05 02 08 03	C1	Operational funds for producer organisations	-	1 312 115	-	17 126 013	3 301 468	687 598	6 878 822	-	-	430 380	650 078	3 106 238	20 995 859	-	421 772 993
05 02 08 03	C4	Operational funds for producer organisations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32 412 800
05 02 08 03	C5	Operational funds for producer organisations	-	2 956 806	-	10 216 152	6 435 738	200 851	1 065 107	642 043	-	266 964	787 166	1 037 364	11 450 031	-	270 258 867
05 02 08 03	C1, C4, C5	Operational funds for producer organisations	-	4 268 921	-	27 342 165	9 737 206	888 449	7 943 928	642 043	-	697 344	1 437 244	4 143 602	32 445 890	-	724 444 660
05 02 08 11	C1	Aid to producer groups for preliminary recognition	-	10 086 157	-	-	-	193 278 393	-	5 899 108	-	40 928	-	-	-	-	212 307 497
05 02 08 12	C1	School fruit scheme	261 904	4 527 155	267 792	1 825 869	743 268	13 129 362	1 059 676	4 448 584	625 447	1 879 750	-	-	-	-	73 702 632
05 02 08 99	C1	Other measures (fruit and vegetables)	-	-	-	57 547	-	-	213	-	-	-	-	-	-	-	72 957
05 02 08	C1	Fruit and vegetables	261 904	15 925 427	267 792	19 009 429	4 044 736	207 095 352	7 938 711	10 347 692	625 447	2 351 057	650 078	3 106 238	20 995 859	-	707 856 079
05 02 08	C4	Fruit and vegetables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32 412 800
05 02 08	C5	Fruit and vegetables	-	2 956 806	-	10 216 152	6 435 738	200 851	1 065 107	642 043	-	266 964	787 166	1 037 364	11 450 031	-	270 258 867
05 02 08	C1, C4, C5	Fruit and vegetables	261 904	18 882 233	267 792	29 225 581	10 480 474	207 296 203	9 003 817	10 989 735	625 447	2 618 021	1 437 244	4 143 602	32 445 890	-	1 010 527 746
05 02 09 08	C1	National support programmes for the wine sector	-	29 099 982	-	-	7 186 806	-	65 159 377	47 697 508	4 882 510	4 122 658	-	-	-	-	1 019 483 385
05 02 09 99	C1	Other measures (wine-growing sector)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 906 936
05 02 09	C1	Products of the wine-growing sector	-	29 099 982	-	-	7 186 806	-	65 159 377	47 697 508	4 882 510	4 122 658	-	-	-	-	1 022 390 321
05 02 10 01	C1	Promotion measures — Payments by Member States	-	-	-	2 712 174	2 845 319	5 093 790	996 289	902 116	515 994	-	70 346	-	1 828 903	-	53 195 490
05 02 10 02	C1	Promotion measures — Direct payments by the Union	-	-	-	-	-	-	-	-	-	-	-	-	-	1 495 798	1 495 798
05 02 10 99	C1	Other measures (promotion)	-	-	-	-	-	-	4 754	-	-	-	-	-	-	-	38 462
05 02 10	C1	Promotion	-	-	-	2 712 174	2 845 319	5 093 790	1 001 043	902 116	515 994	-	70 346	-	1 828 903	1 495 798	54 729 751
05 02 11 03	C1	Hops — Aid to producer organisations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2 277 000
05 02 11 04	C1	POSEI (excluding direct aids)	-	-	-	-	-	-	23 547 604	-	-	-	-	-	-	-	238 477 941
05 02 11	C1	Other plant products/ measures	-	-	-	-	-	-	23 547 604	-	-	-	-	-	-	-	240 754 941
05 02 12 01	C1	Refunds for milk and milk products	-	-	-	-	-	-	-	-	-	-	-	-	2 009	-	16 963
05 02 12 04	C1	Intervention storage of butter and cream	-	-	-	1 370 686	30 191	3 681	-	-	-	-	-	80 598	113 175	-	4 142 776
05 02 12 08	C1	School milk	18 934	1 919 874	21 688	280 639	703 723	9 669 913	449 960	11 995 866	3 855	662 800	3 647 730	8 916 518	4 382 584	-	67 626 502
05 02 12 99	C1	Other measures (milk and milk products)	-	-	-	-	185	-	-	-	-	-	-	-	-	-	3 135
05 02 12	C1	Milk and milk products	18 934	1 919 874	21 688	1 651 325	734 099	9 673 593	449 960	11 995 866	3 855	662 800	3 647 730	8 997 116	4 497 768	-	71 789 375
05 02 13 01	C1	Refunds for beef and veal	-	-	-	-	-	92 700	-	-	-	-	-	-	71	-	169 451
05 02 13 04	C1	Refunds for live animals	-	24 281	-	74 858	2 620	-	-	-	-	-	-	-	-	-	274 728
05 02 13 99	C1	Other measures (beef and veal)	-	-	-	-	-	-	-	-	-	-	-	-36	-	-	-36
05 02 13	C1	Beef and veal	-	24 281	-	74 858	2 620	92 700	-	-	-	-	-	-36	71	-	444 143

ANNEX 13
 Budget 2014 - 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 15 01	C1	Refunds for pigmeat	-	-	-	-	-	-	109 774	-	-	-	-	-	78 582	-	214 520
05 02 15 04	C1	Refunds for eggs	-	-	-	-	-	-	-	-	-	-	-	-	4 186	-	18 838
05 02 15 05	C1	Refunds for poultrymeat	-	6 502	-	16 295	-	6 434	58 710	61 261	2 384	-	-	-	-	-	924 088
05 02 15 06	C1	Specific aid for bee-keeping	16 826	2 308 395	6 774	165 131	811 713	2 419 212	1 002 470	3 341 048	241 189	547 902	101 661	202 434	590 752	-	30 948 597
05 02 15 99	C1	Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products)	-	-	-	-	-	815 640	-	-	-	-	-	-	-	-	815 640
05 02 15	C1	Pigmeat, eggs and poultry, bee-keeping and other animal products	16 826	2 314 897	6 774	181 426	811 713	3 241 285	1 170 954	3 402 309	243 573	547 902	101 661	202 434	673 520	-	32 921 682
05 02	C1	Improving the competitiveness of the agricultural sector through interventions in agricultural markets	297 664	49 284 460	296 254	23 629 212	15 625 292	225 196 721	99 339 603	74 345 491	6 271 379	7 684 417	4 469 815	12 305 753	28 021 072	1 495 798	2 176 003 182
05 02	C4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	32 412 800
05 02	C5		-	2 956 806	-	10 216 152	6 435 738	200 851	1 065 107	642 043	-	266 964	787 166	1 037 364	11 450 031	-	270 258 867
05 02	C1, C4, C5		297 664	52 241 267	296 254	33 845 364	22 061 031	225 397 572	100 404 710	74 987 535	6 271 379	7 951 382	5 256 981	13 343 117	39 471 103	1 495 798	2 478 674 849
05 03 01 01	C1	SPS (single payment scheme)	33 084 159	-	5 272 930	778 705 315	618 000 877	-	424 587 017	-	122 079 651	-	468 673 879	676 426 573	3 135 158 331	-	29 753 789 931
05 03 01 01	C4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	640 496 126
05 03 01 01	C5		3 901	-	-	44 817	211 979	-	498 652	-	9 668 842	-	18 069	128 166	35 845 579	-	439 954 193
05 03 01 01	C1, C4, C5		33 088 060	-	5 272 930	778 750 132	618 212 856	-	425 085 669	-	131 748 493	-	468 691 948	676 554 739	3 171 003 911	-	30 834 240 250
05 03 01 02	C1	SAPS (single area payment scheme)	-	1 114 894 707	-	-	-	2 706 811 375	-	1 211 213 587	-	339 575 125	-	-	-	-	7 366 436 540
05 03 01 03	C1	Separate sugar payment	-	39 028 271	-	-	-	154 961 125	-	7 050 218	-	18 561 429	-	-	-	-	274 493 126
05 03 01 04	C1	Separate fruit and vegetables payment	-	4 321 897	-	-	-	6 558 035	-	-	-	668 966	-	-	-	-	11 941 769
05 03 01 05	C1	Specific support (Article 68) — Decoupled direct aids	-	81 463 069	-	3 890 193	-	-	11 589 680	-	-	-	-	-	-	-	457 415 813
05 03 01 06	C1	Separate soft fruit payment	-	380 308	-	-	-	10 873 319	-	-	-	-	-	-	-	-	11 370 747
05 03 01 99	C1	Other (decoupled direct aids)	-	-	-	-	-	-	-22 701	-	-	-	-	-	-	-	-3 842 836
05 03 01	C1		33 084 159	1 240 088 252	5 272 930	782 595 509	618 000 877	2 879 203 854	436 153 996	1 218 263 805	122 079 651	358 805 520	468 673 879	676 426 573	3 135 158 331	-	37 871 605 091
05 03 01	C4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	640 496 126
05 03 01	C5	Decoupled direct aids	3 901	-	-	44 817	211 979	-	498 652	-	9 668 842	-	18 069	128 166	35 845 579	-	439 954 193
05 03 01	C1, C4, C5		33 088 060	1 240 088 252	5 272 930	782 640 325	618 212 856	2 879 203 854	436 652 648	1 218 263 805	131 748 493	358 805 520	468 691 948	676 554 739	3 171 003 911	-	38 952 055 410
05 03 02 06	C1	Suckler-cow premium	-	-	-	64 629 121	-	68 932 007	-	-	-	-	-	4 126	-	-	899 017 357
05 03 02 07	C1	Additional suckler-cow premium	-	-	-	78 212	-	8 214 825	-	-	-	-	-	498	-	-	47 369 013
05 03 02 13	C1	Sheep and goat premium	-	-	-	-	-	20 157 257	-	-	-	-	544 588	-	-	-	21 866 696
05 03 02 14	C1	Sheep and goat supplementary premium	-	-	-	-	-	6 460 837	-	-	-	-	180 209	-	-	-	6 784 232
05 03 02 28	C1	Aid for silkworms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	397 886
05 03 02 36	C1	Payments for specific types of farming and quality production	-	-	-	-	-	-	-	-	-	-	10 321	6 648	418	-	81 383
05 03 02 39	C1	Additional amount for sugar beet and cane producers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18 513 165
05 03 02 40	C1	Area aid for cotton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	231 804 961
05 03 02 42	C1	Transitional fruit and vegetables payment — Other products than tomatoes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17 946
05 03 02 44	C1	Specific support (Article 68) — Coupled direct aids	-	44 606 287	-	22 946 024	12 593 976	103 129 970	14 494 156	41 297 160	8 455 831	12 737 764	49 989 295	2 923 570	24 791 978	-	1 062 362 818
05 03 02 50	C1	POSEI — European Union support programmes	-	-	-	-	-	-	79 880 405	-	-	-	-	-	-	-	409 731 714
05 03 02 52	C1	POSEI — Aegean islands	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16 316 286
05 03 02 99	C1	Other (direct aids)	-	162	-	213 190	2 104	365	5 251	-	109	3 222	10 252	86	-87 154	-	-6 672 376
05 03 02	C1	Other direct aids	-	44 606 449	-	23 159 214	77 303 413	103 130 334	198 144 738	41 297 160	8 455 940	12 740 986	50 734 665	2 930 304	24 709 867	-	2 707 591 081
05 03 03 00	C1	Additional amounts of aid	-	-	-	-	11 071	-	-797	-	-	-	373	187	11 527	-	32 943
05 03 03	C1	Additional amounts of aid	-	-	-	-	11 071	-	-797	-	-	-	373	187	11 527	-	32 943
05 03	C1	Direct aids aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	33 084 159	1 284 694 701	5 272 930	805 754 722	695 315 361	2 982 334 188	634 297 937	1 259 560 966	130 535 591	371 546 506	519 408 916	679 357 064	3 159 879 725	-	40 579 229 115
05 03	C4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	640 496 126
05 03	C5		3 901	-	-	44 817	211 979	-	498 652	-	9 668 842	-	18 069	128 166	35 845 579	-	439 954 193
05 03	C1, C4, C5		33 088 060	1 284 694 701	5 272 930	805 799 539	695 527 340	2 982 334 188	634 796 588	1 259 560 966	140 204 433	371 546 506	519 426 986	679 485 230	3 195 725 305	-	41 659 679 434
05 04 01 14	C1	Completion of Rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	-	-	-	-	-	-	-19 496	-	-	-	-1 512	-	-1 677	-	-1 397 377
05 04 01	C1	Completion of Rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	-	-	-	-	-	-	-19 496	-	-	-	-1 512	-	-1 677	-	-1 397 377
05 04	C1	Rural development	-	-	-	-	-	-	-19 496	-	-	-	-1 512	-	-1 677	-	-1 397 377

ANNEX 13
 Budget 2014 - 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 01 02	C1	Monitoring and preventive measures — Direct payments by the Union	-	-	-	-	-	-	-	-	-	-	-	-	-	6 799 668	6 799 668
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	101 099	-	213	1 222 940	-	-	139 500	-	-	12 062	-	-	734 619	-	19 204 746
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	-	-	-	-	-	-	505 184	-	-	-	-	-	-	-	505 184
05 07 01	C1	Control of agricultural expenditure	101 099	-	213	1 222 940	-	-	644 683	-	-	12 062	-	-	734 619	6 799 668	26 509 597
05 07 02 00	C1	Settlement of disputes	-	-	-	11 297 996	2 980 099	7 602 920	312 485	-	-	1 345 031	-	888 272	5 916 931	-	92 327 650
05 07 02	C1	Settlement of disputes	-	-	-	11 297 996	2 980 099	7 602 920	312 485	-	-	1 345 031	-	888 272	5 916 931	-	92 327 650
05 07	C1	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	101 099	-	213	12 520 936	2 980 099	7 602 920	957 168	-	-	1 357 093	-	888 272	6 651 550	6 799 668	118 837 246
05 08 01	C1	Farm Accountancy Data Network (FADN)	-	-	-	-	-	-	-	-	-	-	-	-	-	14 516 206	14 516 206
05 08 02	C1	Surveys on the structure of agricultural holdings	-	-	-	-	-	-	-	-	-	-	-	-	-	249 074	249 074
05 08 03	C1	Restructuring of systems for agricultural surveys	-	-	-	-	-	-	-	-	-	-	-	-	-	1 751 498	1 751 498
05 08 06	C1	Enhancing public awareness of the common agricultural policy	-	-	-	-	-	-	-	-	-	-	-	-	-	10 773 023	10 773 023
05 08 09	C1	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	-	-	-	-	-	-	-	-	-	-	-	-	-	1 669 972	1 669 972
05 08	C1	Policy strategy and coordination of the Agriculture and rural development policy area	-	-	-	-	-	-	-	-	-	-	-	-	-	28 959 773	28 959 773
Sub-total		EAGF Expenditure Fund source C1	33 482 922	1 333 979 162	5 569 397	841 904 871	713 920 752	3 215 133 829	734 575 212	1 333 906 457	136 806 970	380 588 016	523 877 220	692 551 089	3 194 550 671	45 154 329	42 909 531 029
Sub-total		EAGF Expenditure Fund source C4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	672 908 926
Sub-total		EAGF Expenditure Fund source C5	3 901	2 956 806	-	10 260 968	6 647 717	200 851	1 563 759	642 043	9 668 842	266 964	805 235	1 165 530	47 295 610	-	710 213 060
TOTAL 2014 EAGF EXPENDITURE BY MEMBER STATE			33 486 823	1 336 935 968	5 569 397	852 165 839	720 568 469	3 215 334 680	736 138 971	1 334 548 500	146 475 812	380 854 981	524 682 455	693 716 619	3 241 846 281	45 154 329	44 292 653 015

(*) The table only shows budget items/articles for which expenditure occurred in 2014.

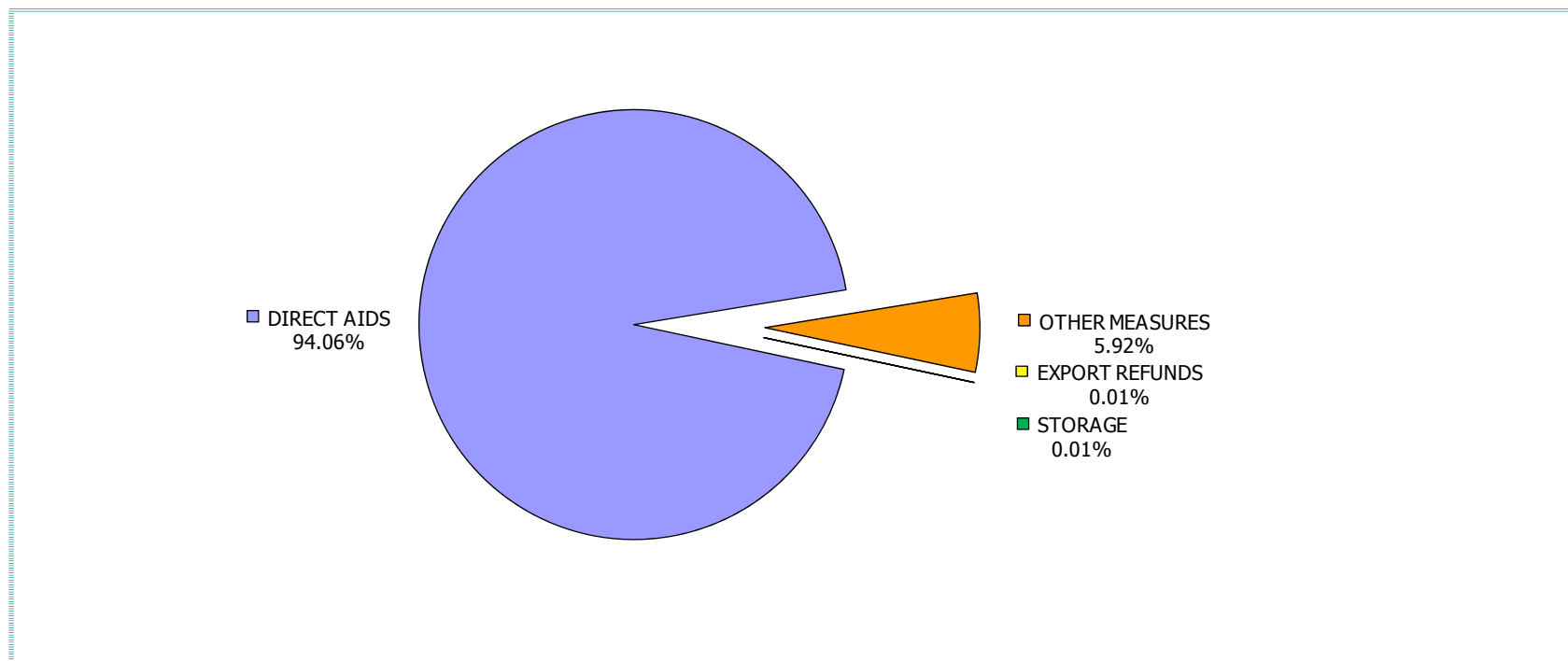
ANNEX 14

BREAKDOWN of 2014 EAGF EXPENDITURE

Commitment Appropriations

In EUR million

2014 EAGF EXPENDITURE	TOTAL	EXPORT REFUNDS		STORAGE		DIRECT AIDS		OTHER MEASURES	
	44 292.65	4.48	0.01%	5.10	0.01%	41 659.68	94.06%	2 623.39	5.92%



ANNEX 15

EAGF 2014 EXPENDITURE BY SECTOR according to the economic nature of the measures

MEASURE	TOTAL EXPENDITURE	%	EXPORT REFUNDS	%	STORAGE	%	DIRECT AIDS	%	In EUR million	
									(1)	(2)
SPS - Single Payment Scheme	30 834.240	69.61%	-	-	-	-	30 834.240	74.01%	-	-
SAPS - Single Area Payment Scheme	7 366.437	16.63%	-	-	-	-	7 366.437	17.68%	-	-
Separate SUGAR Payment	274.493	0.62%	-	-	-	-	274.493	0.66%	-	-
Separate FRUIT AND VEGETABLES Payment	11.942	0.03%	-	-	-	-	11.942	0.03%	-	-
SPECIFIC SUPPORT (article 68) - decoupled direct aids	457.416	1.03%	-	-	-	-	457.416	1.10%	-	-
Separate SOFT FRUIT payment	11.371	0.03%	-	-	-	-	11.371	0.03%	-	-
Other (decoupled direct aids)	-3.843	-0.01%	-	-	-	-	-3.843	-0.01%	-	-
OTHER DIRECT AIDS	2 707.591	6.11%	-	-	-	-	2 707.591	6.50%	-	-
ADDITIONAL AMOUNTS OF AID	0.033	0.00%	-	-	-	-	0.033	0.00%	-	-
REIMBURSEMENT OF DIRECT AIDS IN RELATION TO FINANCIAL DISCIPLINE	-	-	-	-	-	-	-	-	-	-
CEREALS	2.458	0.01%	2.458	54.89%	-	-	-	-	-	-
SUGAR	0.457	0.00%	0.264	5.90%	-	-	-	-	0.193	0.01%
OLIVE OIL	43.031	0.10%	-	-	-0.050	-0.97%	-	-	43.080	1.64%
DRIED FODDER	-	-	-	-	-	-	-	-	-	-
FLAX AND HEMP	0.140	0.00%	-	-	-	-	-	-	0.140	0.01%
COTTON	6.134	0.01%	-	-	-	-	-	-	6.134	0.23%
HOPS	2.277	0.01%	-	-	-	-	-	-	2.277	0.09%
FRUITS AND VEGETABLES	1 010.528	2.28%	0.002	0.04%	-	-	-	-	1 010.526	38.52%
PRODUCTS OF THE WINE-GROWING SECTOR	1 022.390	2.31%	-	-	1.011	19.81%	-	-	1 021.379	38.93%
TOBACCO	-	-	-	-	-	-	-	-	-	-
RICE	0.006	0.00%	0.006	0.14%	-	-	-	-	-	-
MILK AND MILK PRODUCTS	71.789	0.16%	0.017	0.38%	4.143	81.17%	-	-	67.630	2.58%
BEEF AND VEAL	0.444	0.00%	0.444	9.92%	-	-	-	-	0.000	0.00%
SHEEPM EAT AND GOATMEAT	-	-	-	-	-	-	-	-	-	-
PIGMEAT, EGGS, POULTRY and BEEKEEPING	32.922	0.07%	1.157	25.84%	-	-	-	-	31.764	1.21%
NON-ANNEX I PRODUCTS	0.129	0.00%	0.129	2.88%	-	-	-	-	-	-
FOOD PROGRAMMES	-7.239	-0.02%	-	-	-	-	-	-	-7.239	-0.28%
POSEI	238.478	0.54%	-	-	-	-	-	-	238.478	9.09%
RURAL DEVELOPMENT (ex-EAGGF Guarantee Section)	-1.397	0.00%	-	-	-	-	-	-	-1.397	-0.05%
POLICY STRATEGY AND COORDINATION	28.960	0.07%	-	-	-	-	-	-	28.960	1.10%
AUDIT OF AGRICULTURAL EXPENDITURE	26.510	0.06%	-	-	-	-	-	-	26.510	1.01%
SETTLEMENT OF DISPUTES	92.328	0.21%	-	-	-	-	-	-	92.328	3.52%
PROMOTION ACTIONS	54.730	0.12%	-	-	-	-	-	-	54.730	2.09%
OTHER MEASURES / OTHER PRODUCTS (3)	7.899	0.02%	-	-	-	-	-	-	7.899	0.30%
Sub-total FUND SOURCE C1 Expenditure (*)	42 909.531	-	4.478	-	5.104	-	40 579.229	-	2 320.719	-
Sub-total FUND SOURCE C4 Expenditure (**)	672.909	-	-	-	-	-	640.496	-	32.413	-
Sub-total FUND SOURCE C5 Expenditure (***)	710.213	-	-	-	-	-	439.954	-	270.259	-
TOTAL 2014 EAGF EXPENDITURE	44 292.653		4.478		5.104		41 659.679		2 623.391	

(*) EAGF 2014 EXPENDITURE funded by initial budget appropriations - Fund source C1.

(**) EAGF 2014 EXPENDITURE funded by assigned revenue collected in 2014 - Fund source C4.

(***) EAGF 2014 EXPENDITURE funded by assigned revenue carried over from 2013 - 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)

ANNEX 16

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

PRODUCTS	Situation at 30.09.2012 (1)			Situation at 30.09.2013 (1)			Situation at 30.09.2014 (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%	0	0.00	-	0	0.00	-
Barley	9 003	0.91	100.0%	0	0.00	-	0	0.00	-
Rye	0	0.00	0.0%	0	0.00	-	0	0.00	-
Sorghum	0	0.00	0.0%	0	0.00	-	0	0.00	-
Maize	0	0.00	0.0%	0	0.00	-	0	0.00	-
Rice	0	0.00	0.0%	0	0.00	-	0	0.00	-
Total cereals/ rice	9 003	0.91	100.0%	0	0.00	-	0	0.00	-
Skimmed milk powder	0	0.00	0.0%	0	0.00	-	0	0.00	-
Butter	0	0.00	0.0%	0	0.00	-	0	0.00	-
Total milk products	0	0.00	0.0%	0	0.00	-	0	0.00	-
White sugar	0	0.00	0.0%	0	0.00	-	0	0.00	-
Raw sugar	0	0.00	0.0%	0	0.00	-	0	0.00	-
Total sugar	0	0.00	0.0%	0	0.00	-	0	0.00	-
Beef meat in quarters	0	0.00	0.0%	0	0.00	-	0	0.00	-
Boned beef meat (2)	0	0.00	0.0%	0	0.00	-	0	0.00	-
Total beef meat (2)	0	0.00	0.0%	0	0.00	-	0	0.00	-
Alcohol (hl)	0	0.00	0.0%	0	0.00	-	0	0.00	-
TOTAL		0.91	100.0%		0.00	-		0.00	-

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

(1) Regulations (EC) Nos 883/2006, 884/2006 & 885/2006 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 17

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY ARTICLE - 2008 to 2014 FINANCIAL YEARS

Commitment Appropriations		In EUR million						
Budget Line	MEASURE	2008	2009	2010	2011	2012	2013	2014
05 01 04	Support expenditure of Policy Area Agriculture and Rural Development	7.80	7.76	7.56	8.44	8.02	7.21	7.90
05 01	ADMINISTRATIVE AGRICULTURAL EXPENDITURE	7.80	7.76	7.56	8.44	8.02	7.21	7.90
05 02 01	Cereals	-51.30	65.06	135.07	-156.22	41.87	0.09	2.46
05 02 02	Rice	0.00	-0.03	-	0.01	0.00	0.00	0.01
05 02 03	Refunds on non-Annex 1 products	118.12	89.68	51.35	12.74	9.12	4.88	0.13
05 02 04	Food programmes	345.05	477.91	465.55	514.98	515.07	491.53	-7.24
05 02 05	Sugar	475.56	146.96	9.99	2.20	-0.23	-0.15	0.46
05 02 06	Olive oil	45.15	54.49	53.17	44.15	55.35	60.94	43.03
05 02 07	Textile plants	20.99	21.11	28.81	30.28	25.16	17.14	6.27
05 02 08	Fruit and vegetables	1 153.04	793.66	836.72	1 127.88	1 071.21	1 138.09	1 010.53
05 02 09	Products of the wine-growing sector	1 170.00	1 311.72	1 309.24	1 104.26	1 072.05	1 044.23	1 022.39
05 02 10	Promotion	53.19	47.43	47.61	47.25	48.71	51.48	54.73
05 02 11	Other plant products/measures	375.42	352.53	356.47	367.55	328.93	227.65	240.75
05 02 12	Milk and milk products	147.99	370.61	529.09	5.08	67.01	70.35	71.79
05 02 13	Beef and veal	47.23	59.34	24.56	55.65	37.33	6.49	0.44
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	258.87	196.49	136.15	188.30	134.42	80.52	32.92
05 02	INTERVENTIONS IN AGRICULTURAL MARKETS	4 159.30	3 986.97	3 983.77	3 344.12	3 406.01	3 193.23	2 478.67
05 03 01	Decoupled direct aids	31 414.47	32 794.10	33 825.04	36 830.39	37 665.47	38 842.11	38 952.06
05 03 02	Other direct aids	5 620.41	5 777.59	5 847.02	3 347.04	3 213.93	2 815.99	2 707.59
05 03 03	Additional amounts of aid	533.70	542.23	3.67	0.60	0.64	0.17	0.03
05 03 09	Reimbursement of direct aids in relation to financial discipline	-	-	-	-	-	-	-
05 03	DIRECT AIDS	37 568.58	39 113.92	39 675.73	40 178.03	40 880.03	41 658.28	41 659.68
05 04 01	Rural development financed by the EAGGF Guarantee Section — Completion of earlier programmes (2000 to 2006)	-14.05	-13.28	-7.14	-6.63	-2.80	-1.03	-1.40
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)	-14.05	-13.28	-7.14	-6.63	-2.80	-1.03	-1.40
05 07 01	Control of agricultural expenditure	-29.52	-108.69	-42.59	76.45	71.23	119.25	26.51
05 07 02	Settlement of disputes	0.21	35.47	-	0.00	39.13	0.32	92.33
05 07	AUDIT OF AGRICULTURAL EXPENDITURE	-29.30	-73.21	-42.59	76.45	110.37	119.58	118.84
05 08 01	Farm Accountancy Data Network (FADN)	12.68	13.51	13.77	14.23	14.28	14.52	14.52
05 08 02	Surveys on the structure of agricultural holdings	8.40	15.25	15.00	0.20	19.91	0.00	0.25
05 08 03	Restructuring of systems for agricultural surveys	1.90	1.46	1.46	1.44	1.51	1.54	1.75
05 08 06	Enhancing public awareness of the common agricultural policy	6.39	7.58	7.02	7.99	7.91	7.96	10.77
05 08 08	External study on the impact of Directive 2000/36/EC of the European Parliament and of the Council	0.00	0.00	-	-	-	-	-
05 08 09	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	0.00	0.35	1.14	1.27	1.46	2.71	1.67
05 08	POLICY STRATEGY & COORDINATION OF AGRICULTURE & RURAL DEVELOPMENT POLICY AREA	29.37	38.14	38.39	25.13	45.08	26.73	28.96
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	14.92	14.42	15.44	14.96	14.95	16.44	-
11 02 02	Irregularities (Fisheries markets)	-	0.00	-	-	-	-	-
11 02 03	Fisheries programme for the outermost regions	36.83	15.00	15.00	15.00	15.00	15.00	-
11 02	FISHERIES MARKETS	51.75	29.42	30.44	29.96	29.94	31.44	-
17 01 04	Support expenditure for veterinary operations	1.95	2.07	2.02	2.21	2.64	2.64	-
17 01	ADMINISTRATIVE VETERINARY EXPENDITURE	1.95	2.07	2.02	2.21	2.64	2.64	-
17 03 02	Community tobacco fund - Direct payments by the European Union	16.84	16.00	16.90	0.00	0.00	-	-
17 03	PUBLIC HEALTH	16.84	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	184.45	267.29	274.08	238.02	202.18	197.39	-
17 04 02	Other measures in the veterinary, animal welfare and public health field	13.60	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	163.99	18.10	15.09	10.05	2.61	8.00	-
17 04 04	Plant-health measures	5.90	16.85	8.29	21.26	12.80	10.23	-
17 04 05	Other measures	0.00	0.00	-	-	-	-	-
17 04 07	Feed and food safety and related activities	21.02	25.93	30.95	29.54	29.31	33.91	-
17 04	FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE AND PLANT HEALTH	388.96	346.27	340.94	312.37	265.77	263.29	-
TOTAL EAGF EXPENDITURE		42 181.20	43 454.05	44 046.01	43 970.08	44 745.59	45 302.14	44 292.65
Of which :	EXPENDITURE funded by budget current financial year appropriations - Fund source C1	40 934.19	41 408.17	43 794.08	42 839.19	43 893.98	43 930.07	42 909.53
	EXPENDITURE funded by assigned revenue collected in current financial year - Fund source C4	87.47	569.77	105.53	225.34	409.00	120.71	672.91
	EXPENDITURE funded by assigned revenue carried over from previous financial year - Fund source C5	1 159.54	1 476.11	146.41	905.55	442.62	1 251.36	710.21
05 02 16	Sugar Restructuring Fund (fund sources C4 and C5) (*)	1 284.10	3 017.69	330.30	187.94	109.70	-	-
TOTAL EXPENDITURE		43 465.30	46 471.74	44 376.31	44 158.01	44 855.29	45 302.14	44 292.65

(*) 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 18
 EVOLUTION OF EAGF EXPENDITURE BY SECTOR AND MEASURE - 2008 to 2014 Financial years

Commitment Appropriations

In EUR million

SECTOR AND MEASURE	2008	2009	2010	2011	2012	2013	2014
<u>DIRECT AIDS</u>							
DECOUPLED DIRECT AIDS	31 414.469	32 794.095	33 825.039	36 830.388	37 665.465	38 842.109	38 952.055
SPS - Single Payment Scheme	28 233.837	28 805.562	29 070.902	31 081.826	31 080.529	31 393.933	30 834.240
SAPS - Single Area Payment Scheme	2 974.387	3 723.437	4 460.928	5 084.280	5 915.682	6 681.197	7 366.437
Separate SUGAR Payment	206.245	252.936	281.033	270.215	281.153	280.142	274.493
Separate FRUIT AND VEGETABLES Payment	-	12.161	12.176	12.177	12.332	12.290	11.942
SPECIFIC SUPPORT (article 68) - decoupled direct aids	-	-	-	381.891	376.755	463.237	457.416
Separate SOFT FRUIT payment	-	-	-	-	-	11.480	11.371
Other (decoupled direct aids)	-	-	-	-	-0.985	-0.169	-3.843
OTHER DIRECT AIDS	5 620.408	5 777.592	5 847.022	3 347.044	3 213.927	2 815.995	2 707.591
ADDITIONAL AMOUNTS OF AID	533.700	542.232	3.670	0.597	0.638	0.173	0.033
REIMBURSEMENT OF DIRECT AIDS IN RELATION TO FINANCIAL DISCIPLINE	-	-	-	-	-	-	-
Sub-total DIRECT AIDS	37 568.577	39 113.919	39 675.731	40 178.030	40 880.030	41 658.277	41 659.679
<u>INTERVENTION IN AGRICULTURAL MARKETS (Including Fisheries)</u>							
CEREALS	-51.296	65.063	135.067	-156.215	41.873	0.088	2.458
- Export refunds	9.701	0.854	-0.372	0.052	0.222	-	2.458
- Storage	-100.728	24.079	95.717	-189.472	1.575	0.089	-
- Market measures and other interventions	39.732	40.129	39.723	33.205	40.077	-0.001	-
SUGAR	475.556	146.955	9.985	2.201	-0.234	-0.147	0.457
- Export refunds	501.339	179.111	9.796	1.475	-0.005	0.045	0.264
- Storage	-26.747	-32.370	0.432	0.000	-	-	-
- Market measures and other interventions	0.965	0.214	-0.242	0.725	-0.230	-0.192	0.193
OLIVE OIL	45.145	54.486	53.174	44.154	55.349	60.939	43.031
- Export refunds	-	-0.006	-	0.010	-	-	-
- Storage	0.013	-	7.927	-	12.190	17.204	-0.050
- Market measures and other interventions	45.133	54.492	45.248	44.144	43.158	43.734	43.080
FLAX AND HEMP	20.990	21.016	18.847	20.272	15.044	7.038	0.140
- Export refunds	-	-	-	-	-	-	-
- Storage	1.873	0.407	0.049	1.249	0.045	-	-
- Market measures and other interventions	19.117	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
- Market measures and other interventions	-	0.097	9.967	10.006	10.117	10.103	6.134
FRUITS AND VEGETABLES	1 153.035	793.663	836.722	1 127.882	1 071.205	1 138.086	1 010.528
- Export refunds	18.595	5.165	0.388	0.050	0.137	1.192	0.002
- Storage	0.093	0.028	-	-	-	-	-
- Market measures and other interventions	1 134.347	788.471	836.334	1 127.833	1 071.068	1 136.894	1 010.526
PRODUCTS OF THE WINE-GROWING SECTOR	1 170.002	1 311.716	1 309.240	1 104.263	1 072.050	1 044.232	1 022.390
- Export refunds	14.538	7.344	0.686	0.297	0.078	0.043	-
- Storage	202.149	70.843	12.264	1.922	0.148	0.704	1.011
- Market measures and other interventions	953.316	1 233.529	1 296.290	1 102.044	1 071.825	1 043.485	1 021.379
TOBACCO	6.280	1.128	0.716	0.379	-	-	-
- Market measures and other interventions	6.280	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)	136.464	127.137	121.578	143.449	101.280	2.251	2.277
- Export refunds	-	-	-	-	-	-	-
- Storage	-	-	-	-	-	-	-
- Market measures and other interventions	136.464	127.137	121.578	143.449	101.280	2.251	2.277
MILK AND MILK PRODUCTS	147.994	370.613	529.086	5.082	67.010	70.349	71.789
- Export refunds	28.832	181.100	186.444	5.419	0.173	0.063	0.017
- Storage	33.891	106.837	-23.288	-64.666	-2.391	7.102	4.143
- Market measures and other interventions	85.271	82.676	365.930	64.330	69.228	63.185	67.630

ANNEX 18
 EVOLUTION OF EAGF EXPENDITURE BY SECTOR AND MEASURE - 2008 to 2014 Financial years

Commitment Appropriations

In EUR million

SECTOR AND MEASURE	2008	2009	2010	2011	2012	2013	2014
BEEF AND VEAL	47.227	59.343	24.556	55.648	37.335	6.489	0.444
- Export refunds	33.147	31.640	25.349	55.778	37.193	6.489	0.444
- Storage	-0.002	0.000	-	0.006	-	-	-
- Market measures and other interventions	14.082	27.704	-0.793	-0.136	0.142	0.000	0.000
SHEEPMEAT AND GOATMEAT	-	-	-	-	-	-	-
- Export refunds	-	-	-	-	-	-	-
- Storage	-	-	-	-	-	-	-
- Market measures and other interventions	-	-	-	-	-	-	-
PIGMEAT, EGGS AND POULTRY	258.874	196.490	136.147	188.304	134.421	80.522	32.922
- Export refunds	200.546	154.653	111.396	103.599	99.749	49.670	1.157
- Storage	37.007	3.616	0.490	56.325	5.818	-	-
- Market measures and other interventions	21.321	38.220	24.262	28.380	28.854	30.852	31.764
FISH	51.752	29.416	30.440	29.958	30.473	32.222	-
- Export refunds	-	-	-	-	-	-	-
- Storage	-	-	-	-	-	-	-
- Direct Payments reserved for EAGF - Others	51.752	29.416	30.440	29.958	30.473	32.222	-
Sub-total INTERVENTION IN AGRICULTURAL MARKETS	3 462.025	3 177.091	3 215.526	2 575.391	2 635.922	2 452.173	2 192.577
OTHER MEASURES EXPENDITURE							
NON-ANNEX I PRODUCTS - Export refunds	118.121	89.684	51.349	12.737	9.124	4.880	0.129
FOOD PROGRAMES	345.047	477.912	465.547	514.980	515.071	491.529	-7.239
- Food aid (Export refunds)	0.630	0.021	0.058	0.009	-	0.001	-
- Programmes for deprived persons (Others)	344.417	477.890	465.489	514.971	515.071	491.528	-7.239
POSEI	232.679	224.271	234.173	223.718	227.654	225.394	238.478
- Storage	0.353	-	-	-	-	-	-
- Other measures and interventions	232.327	224.271	234.173	223.718	227.654	225.394	238.478
RURAL DEVELOPMENT (financed by ex-EAGGF Guarantee Section)	-14.052	-13.282	-7.136	-6.632	-2.799	-1.028	-1.397
POLICY STRATEGY AND COORDINATION OF AGRICULTURE & RD P.A.	29.369	38.144	38.388	25.132	45.076	26.730	28.960
AUDIT OF AGRICULTURAL EXPENDITURE	-29.517	-108.686	-42.586	76.445	71.234	119.253	26.510
SETTLEMENT OF DISPUTES	0.215	35.472	-	-	39.134	0.325	92.328
PROMOTION AND INFORMATION ACTIONS	53.185	47.426	47.611	47.255	48.713	51.476	54.730
Payments by Member States	49.431	46.514	46.402	46.267	47.380	50.129	53.195
Direct Payments by the European Community	3.754	0.911	1.209	0.998	1.326	1.347	1.496
Other measures	-	-	-	-0.010	0.007	-	0.038
VETERINARY MEASURES	407.751	364.349	359.857	314.576	268.410	265.923	-
OTHER MEASURES (2)	7.798	7.756	7.556	8.442	8.023	7.208	7.899
Sub-total OTHER MEASURES EXPENDITURE	1 150.595	1 163.044	1 154.758	1 216.655	1 229.642	1 191.689	440.397
TOTAL EAGF EXPENDITURE	42 181.197	43 454.054	44 046.015	43 970.076	44 745.595	45 302.139	44 292.653
SUGAR RESTRUCTURING FUND (3)	1 284.100	3 017.690	330.297	187.936	109.699	-	-
TOTAL EXPENDITURE	43 465.297	46 471.744	44 376.312	44 158.011	44 855.293	45 302.139	44 292.653

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

(2) Support of administrative expenditure Agriculture and Rural Development Policy Area

(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 19

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY SECTOR (2008 to 2014 Financial years)

SECTOR	2008		2009		2010		2011		2012		2013		2014	
	MIO Euro	%	MIO Euro	%	MIO Euro	%	MIO Euro	%	MIO Euro	%	MIO Euro	%	MIO Euro	%
SPS - Single Payment Scheme	28 233.8	66.9%	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%
SAPS - Single Area Payment Scheme	2 974.4	7.1%	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%
Separate SUGAR Payment	206.2	0.5%	252.9	0.6%	281.0	0.6%	270.2	0.6%	281.2	0.6%	280.1	0.6%	274.5	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%
Specific support (article 68) - decoupled direct aids	-	-	-	-	-	-	381.9	0.9%	376.8	0.8%	463.2	1.0%	457.4	1.0%
Separate SOFT FRUIT payment	-	-	-	-	-	-	-	-	-	11.5	0.0%	11.4	0.0%	
Other (decoupled direct aids)	-	-	-	-	-	-	-	-	-1.0	0.0%	-0.2	0.0%	-3.8	0.0%
Other Direct aids	5 620.4	13.3%	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%
Additional amounts of aids	533.7	1.3%	542.2	1.2%	3.7	0.0%	0.6	0.0%	0.6	0.0%	0.2	0.0%	0.0	0.0%
Reimbursement of direct aids in relation to financial discipline	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DIRECT AIDS	37 568.6	89.1%	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%
CEREALS	-51.3	-0.1%	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	475.6	1.1%	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	45.1	0.1%	54.5	0.1%	53.2	0.1%	44.2	0.1%	55.3	0.1%	60.9	0.1%	43.0	0.1%
DRIED FODDER & GRAIN LEGUMES	136.1	0.3%	126.6	0.3%	121.6	0.3%	141.2	0.3%	99.0	0.2%	0.0	0.0%	0.0	0.0%
TEXTILE PLANTS (1)	21.0	0.0%	21.1	0.0%	28.8	0.1%	30.3	0.1%	25.2	0.1%	17.1	0.0%	6.3	0.0%
FRUITS AND VEGETABLES	1 153.0	2.7%	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%
PRODUCTS OF THE WINE-GROWING SECTOR	1 170.0	2.8%	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%
TOBACCO	6.3	0.0%	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%
PLANT PRODUCTS	2 955.8	7.0%	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%
MILK AND MILK PRODUCTS	148.0	0.4%	370.6	0.9%	529.1	1.2%	5.1	0.0%	67.0	0.1%	70.3	0.2%	71.8	0.2%
BEEF AND VEAL	47.2	0.1%	59.3	0.1%	24.6	0.1%	55.6	0.1%	37.3	0.1%	6.5	0.0%	0.4	0.0%
SHEEPMEAT AND GOATMEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PIGMEAT, EGGS AND POULTRY	258.9	0.6%	196.5	0.5%	136.1	0.3%	188.3	0.4%	134.4	0.3%	80.5	0.2%	32.9	0.1%
OTHERS	0.0	0.0%	-	-	0.0	0.0%	-	-	-	-	-	-	-	-
FISH	51.8	0.1%	29.4	0.1%	30.4	0.1%	30.0	0.1%	30.5	0.1%	32.2	0.1%	-	-
ANIMAL PRODUCTS	505.8	1.2%	655.9	1.5%	720.2	1.6%	279.0	0.6%	269.2	0.6%	189.6	0.4%	105.2	0.2%
NON-ANNEX I PRODUCTS	118.1	0.3%	89.7	0.2%	51.3	0.1%	12.7	0.0%	9.1	0.0%	4.9	0.0%	0.1	0.0%
FOOD PROGRAMMES	345.0	0.8%	477.9	1.1%	465.5	1.1%	515.0	1.2%	515.1	1.2%	491.5	1.1%	-7.2	0.0%
POSEI	232.7	0.6%	224.3	0.5%	234.2	0.5%	223.7	0.5%	227.7	0.5%	225.4	0.5%	238.5	0.5%
VETERINARY MEASURES	407.8	1.0%	364.3	0.8%	359.9	0.8%	314.6	0.7%	268.4	0.6%	265.9	0.6%	-	-
MONITORING AND PREVENTION MEASURES	6.5	0.0%	0.0	0.0%	-	-	-	-	-	-	-	-	-	-
AUDIT OF AGRICULTURAL EXPENDITURE	-36.0	-0.1%	-108.7	-0.3%	-42.6	-0.1%	76.4	0.2%	71.2	0.2%	119.3	0.3%	26.5	0.1%
SETTLEMENT OF DISPUTES	0.21	0.0%	35.47	0.1%	-	-	-	-	39.1	0.1%	0.3	0.0%	92.3	0.2%
PROMOTION MEASURES	53.2	0.1%	47.4	0.1%	47.6	0.1%	47.3	0.1%	48.7	0.1%	51.5	0.1%	54.7	0.1%
POLICY STRATEGY AND COORDINATION	29.4	0.1%	38.1	0.1%	38.4	0.1%	25.1	0.1%	45.1	0.1%	26.7	0.1%	29.0	0.1%
OTHER MEASURES (3)	8.2	0.0%	8.3	0.0%	7.6	0.0%	8.4	0.0%	8.0	0.0%	7.2	0.0%	7.9	0.0%
OTHERS	1 165.0	2.8%	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%
RURAL DEVELOPMENT	-14.1	0.0%	-13.3	0.0%	-7.1	0.0%	-6.6	0.0%	-2.8	0.0%	-1.0	0.0%	-1.4	0.0%
TOTAL EXPENDITURE	42 181.2	100%	43 454.1	100%	44 046.0	100%	43 970.1	100%	44 745.6	100%	45 302.1	100%	44 292.7	100%

(1) Flax & Hemp, Cotton

(2) Financial years 2008 to 2010 : Rice // Financial years 2011 to 2014 : Rice, Hops

(3) Other measures and Support Administrative expenditure Agriculture and Rural Development Policy area

ANNEX 20
 EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY MEMBER STATE - 2008 to 2014 Financial years

Member State	Commitment Appropriations																								In EUR million and in %											
	EU 27																				EU 28															
	2008			2009			2010			2011			2012			2013		2014																		
	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL	EAGF	EAGF																			
BE	747.9	1.8%	106.6	8.3%	854.5	2.0%	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%		
BG	178.3	0.4%	-	0.0%	178.3	0.4%	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%		
CZ	401.7	1.0%	43.9	3.4%	445.6	1.0%	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%		
DK	1 061.3	2.5%	-	0.0%	1 061.3	2.4%	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%		
DE	5 704.0	13.5%	-	0.0%	5 704.0	13.1%	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%		
EE	41.7	0.1%	-	0.0%	41.7	0.1%	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%		
IE	1 306.3	3.1%	149.9	11.7%	1 456.2	3.4%	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%		
EL	2 553.8	6.1%	73.8	5.7%	2 627.6	6.0%	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%		
ES	5 864.1	13.9%	69.1	5.4%	5 933.2	13.7%	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%		
FR	8 946.9	21.2%	42.9	3.3%	8 989.8	20.7%	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%		
HR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0	0.0%	96.4	0.2%
IT	4 660.6	11.0%	525.6	40.9%	5 186.3	11.9%	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%		
CY	28.1	0.1%	-	0.0%	28.1	0.1%	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%		
LV	63.3	0.1%	36.9	2.9%	100.2	0.2%	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%		
LT	173.9	0.4%	-	0.0%	173.9	0.4%	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%		
LU	35.3	0.1%	-	0.0%	35.3	0.1%	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%		
HU	513.6	1.2%	45.9	3.6%	559.5	1.3%	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%		
MT	2.6	0.0%	-	0.0%	2.6	0.0%	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%		
NL	977.4	2.3%	43.2	3.4%	1 020.6	2.3%	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%		
AT	741.6	1.8%	3.9	0.3%	745.5	1.7%	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%		
PL	1 453.3	3.4%	-	0.0%	1 453.3	3.3%	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%		
PT	717.7	1.7%	19.5	1.5%	737.2	1.7%	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%		
RO	474.0	1.1%	-	0.0%	474.0	1.1%	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%		
SI	61.8	0.1%	34.2	2.7%	96.0	0.2%	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%		
SK	165.2	0.4%	35.1	2.7%	200.3	0.5%	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%		
FI	559.9	1.3%	26.2	2.0%	586.0	1.3%	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	1.6%	1.9	1.8%	552.3	1.2%	541.5	1.2%	524.7	1.2%		
SE	745.1	1.8%	27.4	2.1%	772.5	1.8%	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%		
UK	3 494.9	8.3%	-	0.0%	3 494.9	8.0%	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%		
EU (1)	506.9	1.2%	-	0.0%	506.9	1.2%	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%		
TOTAL EAGF	42 181.2	100%			43 454.1	100%			44 046.0	100%			43 970.1	100%			44 745.6	100%			44 745.6	100%			45 302.1	100%	44 292.7	100%								
SRF (2)		1 284.1	100%			3 017.7	100%			330.3	100%			187.9	100%			109.7	100%			109.7	100%													
TOTAL EXPENDITURE			43 465.3	100%			46 471.7	100%			44 376.3	100%			44 158.0	100%			44 855.3	100%			44 855.3	100%			45 302.1	100%	44 292.7	100%						

(1) Expenditure made directly by the Commission

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

ANNEX 21

EAGF - EVOLUTION OF EXPENDITURE FOR DIRECT AIDS BY MEASURE
 2008 to 2014 Financial years

Commitment Appropriations		In EUR million						
BUDGET LINE	MEASURE	2008	2009	2010	2011	2012	2013	2014
05 03 01 01	SPS (single payment scheme)	28 233.837	28 805.562	29 070.902	31 081.826	31 080.529	31 393.933	30 834.240
05 03 01 02	SAPS (single area payment scheme)	2 974.387	3 723.437	4 460.928	5 084.280	5 915.682	6 681.197	7 366.437
05 03 01 03	Separate sugar payment	206.245	252.936	281.033	270.215	281.153	280.142	274.493
05 03 01 04	Separate fruit and vegetables payment	-	12.161	12.177	12.177	12.332	12.290	11.942
05 03 01 05	Specific support (article 68) — Decoupled direct aids	-	-	-	381.891	376.755	463.237	457.416
05 03 01 06	Separate soft fruit payment	-	-	-	-	-	11.480	11.371
05 03 01 99	Other (decoupled direct aids)	-	-	0.000	0.000	-0.985	-0.169	-3.843
05 03 01	Decoupled direct aids	31 414.469	32 794.095	33 825.039	36 830.388	37 665.465	38 842.109	38 952.055
05 03 02 01	Crop area payments	1 432.236	1 448.669	1 434.867	3.754	3.414	3.618	-
05 03 02 04	Supplementary aid for durum wheat: traditional production zones	46.105	49.060	47.455	-0.634	-0.838	0.191	-
05 03 02 05	Production aid for seeds	20.044	23.166	25.127	23.216	22.416	0.189	-
05 03 02 06	Suckler-cow premium	1 153.842	1 153.142	1 139.054	931.759	933.971	921.054	899.017
05 03 02 07	Additional suckler-cow premium	51.777	51.724	51.566	50.119	49.788	48.978	47.369
05 03 02 08	Beef special premium	90.500	90.641	92.119	71.615	72.726	0.149	-
05 03 02 09	Beef slaughter premium — Calves	121.005	117.618	114.699	7.665	7.343	0.004	-
05 03 02 10	Beef slaughter premium — Adults	224.140	221.276	218.049	51.636	50.473	0.410	-
05 03 02 13	Sheep and goat premium	239.900	232.869	246.946	23.053	22.340	21.139	21.867
05 03 02 14	Sheep and goat supplementary premium	74.151	72.391	74.767	7.020	6.824	6.821	6.784
05 03 02 16	Dairy premium	0.189	-	-	-	-	-	-
05 03 02 17	Additional payments for milk producers	0.055	-	-	-	-	-	-
05 03 02 18	Payments to starch potato producers	103.507	103.238	103.818	81.221	100.487	0.135	-
05 03 02 19	Area aid for rice	168.102	164.364	168.912	154.271	152.840	0.265	-
05 03 02 21	Aid for olive groves	99.410	96.040	97.345	2.442	1.260	0.284	-
05 03 02 22	Tobacco premium	301.423	300.612	295.845	0.257	0.098	0.038	-
05 03 02 23	Hops area aid	2.467	2.485	2.516	0.000	0.000	0.000	-
05 03 02 24	Specific quality premium for durum wheat	79.191	87.675	80.676	0.246	-0.161	0.347	-
05 03 02 25	Protein crop premium	42.559	32.942	42.671	49.640	43.564	0.719	-
05 03 02 26	Area payments for nuts	86.494	92.207	94.026	87.644	87.714	0.786	-
05 03 02 27	Aid for energy crops	72.111	53.697	73.696	1.189	0.201	-	-
05 03 02 28	Aid for silkworms	0.548	0.446	0.436	0.403	0.356	0.415	0.398
05 03 02 29	Area aid for dried grapes	111.928	0.032	-	-	-	-	-
05 03 02 36	Payments for specific types of farming and quality production	422.876	428.728	434.091	123.321	113.883	1.307	0.081
05 03 02 39	Additional amount for sugar beet and cane producers	25.157	22.870	51.614	45.225	23.007	20.940	18.513
05 03 02 40	Area aid for cotton	247.548	216.879	221.737	247.266	245.812	242.262	231.805
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
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
05 03 02 50	POSEI — Community support programmes	372.256	375.202	386.198	415.970	411.085	457.955	409.732
05 03 02 51	POSEI — Other direct aids and earlier regimes	21.191	20.898	21.025	0.138	0.010	0.000	-
05 03 02 52	POSEI — Aegean Islands	16.792	16.479	18.487	17.274	17.898	16.156	16.316
05 03 02 99	Other (direct aids)	-7.096	1.385	1.002	-2.402	-4.216	-9.714	-6.672
05 03 02	Other direct aids	5 620.408	5 777.592	5 847.022	3 347.044	3 213.927	2 815.995	2 707.591
05 03 03	Additional amounts of aid	533.700	542.232	3.670	0.597	0.638	0.173	0.033
05 03 09	Reimbursement of direct aids in relation to financial discipline	-	-	-	-	-	-	-
EXPENDITURE funded by budget current financial year: appropriations - Fund source C1		36 771.702	37 778.700	39 430.879	39 676.534	40 206.902	40 556.119	40 579.229
EXPENDITURE funded by assigned revenue collected in current financial year - Fund source C4		-	204.845	104.173	-	242.413	-	640.496
EXPENDITURE funded by assigned revenue carried over from previous financial year - Fund source C5		796.875	1 130.374	140.679	501.496	430.715	1 102.158	439.954
TOTAL EAGF DIRECT AIDS EXPENDITURE		37 568.577	39 113.919	39 675.731	40 178.030	40 880.030	41 658.277	41 659.679

ANNEX 22

EVOLUTION OF EAGF DIRECT AIDS EXPENDITURE BY SECTOR

2008 to 2014 Financial years

Commitment Appropriations								In EUR million
SECTOR	2008	2009	2010	2011	2012	2013	2014	
	31 948.17	33 336.33	33 828.71	36 830.99	37 666.10	38 842.28	38 952.09	
SPS (single payment scheme)	28 233.84	28 805.56	29 070.90	31 081.83	31 080.53	31 393.93	30 834.24	
SAPS (single area payment scheme)	2 974.39	3 723.44	4 460.93	5 084.28	5 915.68	6 681.20	7 366.44	
Separate sugar payment	206.25	252.94	281.03	270.21	281.15	280.14	274.49	
Separate fruit and vegetables payment	-	12.16	12.18	12.18	12.33	12.29	11.94	
Specific support (article 68) — Decoupled direct aids	-	-	-	381.89	376.75	463.24	457.42	
Separate soft fruit payment	-	-	-	-	-	11.48	11.37	
Other (decoupled direct aids)	-	-	-	-	-0.99	-0.17	-3.84	
Additional amounts of aid	533.70	542.23	3.67	0.60	0.64	0.17	0.03	
Reimbursement of direct aids in relation to financial discipline	-	-	-	-	-	-	-	
	5 620.41	5 777.59	5 847.02	3 347.04	3 213.93	2 815.99	2 707.59	
CEREALS	1 854.63	1 672.04	1 679.36	54.20	46.18	4.88	-	
SUGAR	51.76	22.87	51.61	45.22	23.01	20.94	18.51	
OLIVE OIL	126.28	96.04	97.35	2.44	1.26	0.28	-	
FRUITS AND VEGETABLES	301.93	496.34	506.12	374.61	254.32	35.96	0.02	
RICE	168.24	164.36	168.91	154.27	152.84	0.26	-	
SEEDS	20.04	23.17	25.13	23.22	22.42	0.19	-	
HOPS	2.47	2.49	2.52	0.00	-	-	-	
SILKWORMS	0.55	0.45	0.44	0.40	0.36	0.42	0.40	
COTTON	260.65	216.88	221.74	247.27	245.81	242.26	231.80	
TOBACCO	310.45	300.61	295.85	0.26	0.10	0.04	-	
MILK AND MILK PRODUCTS	18.78	0.00	0.00	-	-	-	-	
BEEF AND VEAL	1 766.54	1 634.40	1 615.49	1 112.79	1 114.30	970.59	946.39	
SHEEPMEAT AND GOATMEAT	333.63	305.26	321.71	30.07	29.16	27.96	28.65	
POSEI	410.24	412.58	425.71	433.38	428.99	474.11	426.05	
OTHER PRODUCTS	-5.78	1.39	1.00	-2.40	-4.22	-9.71	-6.67	
SPECIFIC TYPES OF FARMING & QUALITY PRODUCTION *	-	428.73	434.09	123.32	113.88	1.31	0.08	
SPECIFIC SUPPORT (ARTICLE 68) - COUPLED DIRECT AIDS	-	-	-	747.99	785.51	1 046.51	1 062.36	
TOTAL DIRECT AIDS	37 568.58	39 113.92	39 675.73	40 178.03	40 880.03	41 658.28	41 659.68	

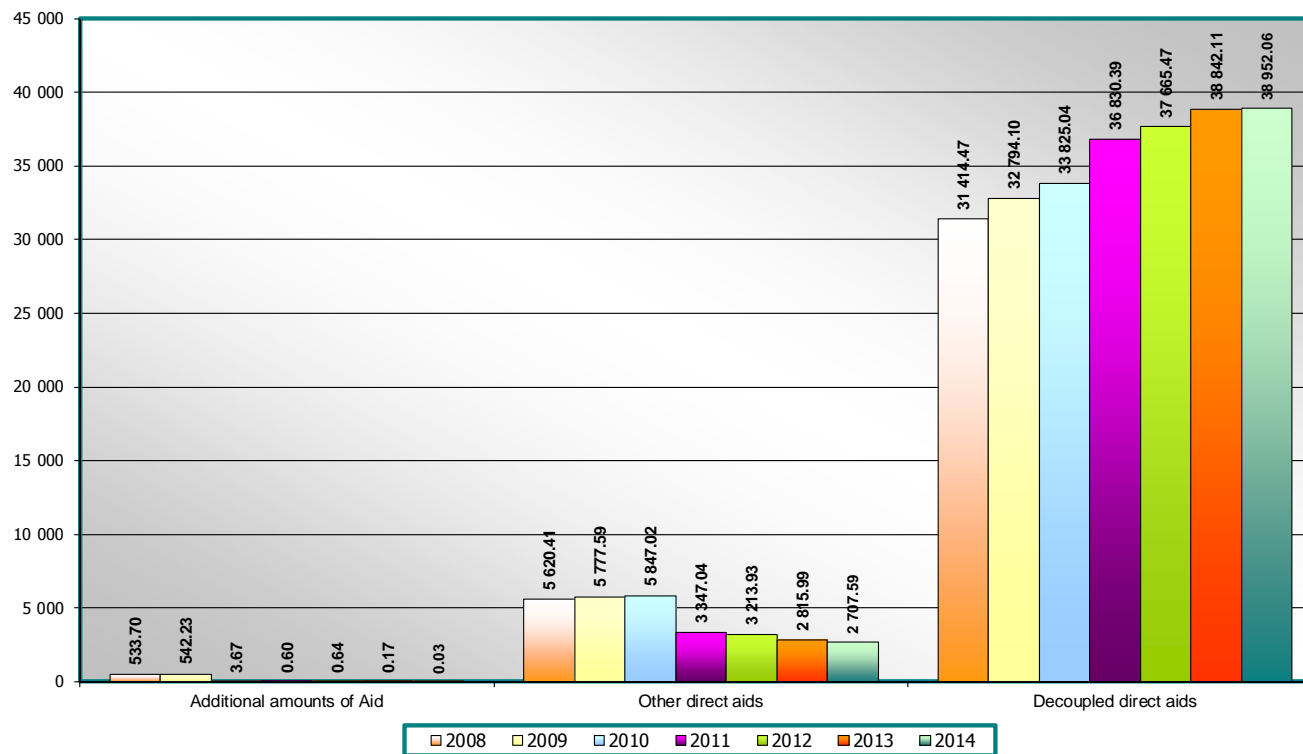
* For financial year 2008, this payment amount is included in each concerned sector

ANNEX 23

EVOLUTION OF EAGF DIRECT AIDS EXPENDITURE BY ARTICLE

2008 to 2014 Financial years

Commitment Appropriations		<i>in EUR million</i>						
BUDGET ARTICLE	MEASURE	2008	2009	2010	2011	2012	2013	2014
05 03 01	Decoupled direct aids	31 414.47	32 794.10	33 825.04	36 830.39	37 665.47	38 842.11	38 952.06
05 03 02	Other direct aids	5 620.41	5 777.59	5 847.02	3 347.04	3 213.93	2 815.99	2 707.59
05 03 03	Additional amounts of aid	533.70	542.23	3.67	0.60	0.64	0.17	0.03
TOTAL DIRECT AIDS EXPENDITURE		37 568.58	39 113.92	39 675.73	40 178.03	40 880.03	41 658.28	41 659.68



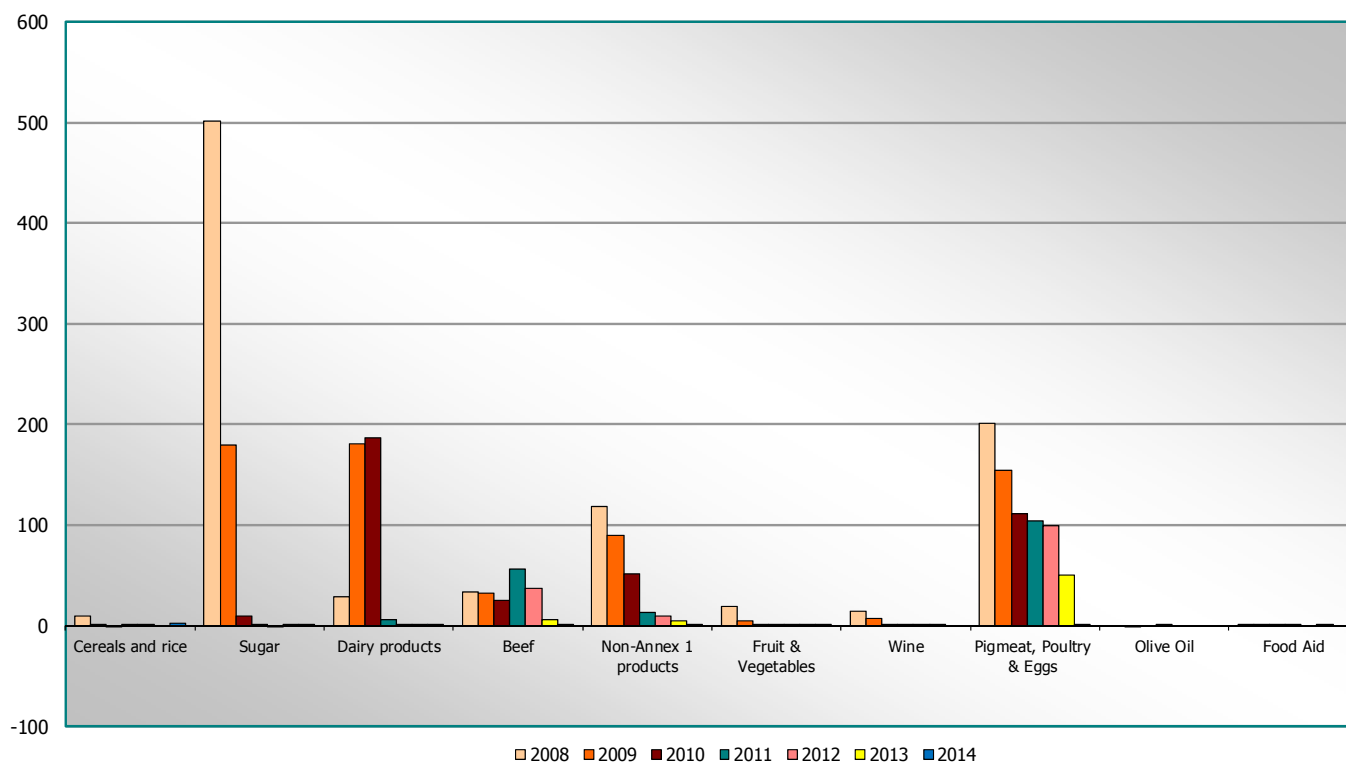
ANNEX 24

EVOLUTION OF EAGF EXPORT REFUNDS EXPENDITURE by SECTOR - 2008 to 2014 Financial years

Commitment Appropriations

In EUR million

Sector	2008		2009		2010		2011		2012		2013		2014	
Cereals and rice	9.7	1.0%	0.8	0.1%	-0.4	-0.1%	0.1	0.0%	0.2	0.2%	0.0	0.0%	2.5	55.0%
Sugar	501.3	54.2%	179.1	27.6%	9.8	2.5%	1.5	0.8%	0.0	0.0%	0.0	0.1%	0.3	5.9%
Dairy products	28.8	3.1%	181.1	27.9%	186.4	48.4%	5.4	3.0%	0.2	0.1%	0.1	0.1%	0.0	0.4%
Beef	33.1	3.6%	31.6	4.9%	25.3	6.6%	55.8	31.1%	37.2	25.4%	6.5	10.4%	0.4	9.9%
Non-Annex 1 products	118.1	12.8%	89.7	13.8%	51.3	13.3%	12.7	7.1%	9.1	6.2%	4.9	7.8%	0.1	2.9%
Fruit & Vegetables	18.6	2.0%	5.2	0.8%	0.4	0.1%	0.0	0.0%	0.1	0.1%	1.2	1.9%	0.0	0.0%
Wine	14.5	1.6%	7.3	1.1%	0.7	0.2%	0.3	0.2%	0.1	0.1%	0.0	0.1%	0.0	0.0%
Pigmeat, Poultry & Eggs	200.5	21.7%	154.7	23.8%	111.4	28.9%	103.6	57.7%	99.7	68.0%	49.7	79.6%	1.2	25.8%
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	0.6	0.1%	0.0	0.0%	0.1	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%	0.0	0.0%
Total Export Refunds Expenditure	925.4		649.5		385.1		179.4		146.7		62.4		4.5	



ANNEX 25

EVOLUTION OF EAGF EXPORT REFUNDS EXPENDITURE BY MEMBER STATE - 2008 to 2014 Financial years

Commitment Appropriations

in EUR million

Member State	EU 27					EU 28	
	2008	2009	2010	2011	2012	2013	2014
Belgium	122.631	71.905	36.439	2.641	1.114	0.188	0.015
Bulgaria	0.767	2.501	0.150	0.505	0.525	0.406	0.012
Czech Republic	1.666	5.546	2.794	0.872	0.204	0.022	0.000
Denmark	70.399	46.828	29.189	4.748	2.004	0.505	-0.007
Germany	96.249	65.283	34.663	21.446	7.078	2.360	0.543
Estonia	0.173	0.999	1.035	0.077	0.031	0.036	0.000
Ireland	16.568	19.013	23.450	3.453	1.327	0.087	0.000
Greece	3.065	0.939	0.067	0.075	0.109	0.000	0.000
Spain	31.688	18.442	3.659	3.007	3.095	0.670	0.011
France	220.792	141.992	116.946	85.704	81.701	42.181	0.692
Croatia	-	-	-	-	-	0.000	0.000
Italy	46.811	23.301	14.550	15.311	12.476	6.667	2.574
Cyprus	0.247	0.281	0.235	0.048	0.017	0.000	0.000
Latvia	0.657	0.551	0.233	0.005	0.017	0.000	0.000
Lithuania	11.396	10.939	6.165	4.680	3.865	0.350	0.000
Luxembourg	0.001	0.000	0.000	0.000	0.000	0.000	0.000
Hungary	17.509	7.148	2.210	1.500	1.057	0.843	0.031
Malta	0.026	0.000	0.000	0.000	0.000	0.000	0.000
Netherlands	91.482	104.519	59.461	8.286	5.509	1.980	0.091
Austria	22.609	17.370	5.821	5.541	1.796	0.153	0.003
Poland	118.861	34.633	13.825	14.391	18.823	3.736	0.099
Portugal	12.531	6.380	5.104	4.651	4.330	1.181	0.241
Romania	0.023	0.252	0.067	0.473	0.574	0.792	0.061
Slovenia	0.806	0.629	0.794	0.545	0.328	0.000	0.002
Slovakia	1.448	0.501	0.716	0.206	0.100	0.002	0.000
Finland	7.619	16.059	9.257	0.093	0.091	0.002	0.000
Sweden	11.338	21.054	5.484	0.100	0.065	0.000	0.000
United Kingdom	18.086	32.468	12.778	1.075	0.434	0.222	0.110
TOTAL Export Refunds Expenditure	925.448	649.534	385.093	179.432	146.670	62.383	4.478

ANNEX 26

Analytical evolution of EAGF storage expenditure 2008 - 2014

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			
	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%
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%
BEEF MEAT	-	-	-	-	-	-	-	-	-	-	-	-
SHEEP AND GOAT MEAT	-	-	-	-	-	-	-	-	-	-	-	-
PIG MEAT	5.82	-	5.82	33.47%	-	-	-	-	-	-	-	-
	25.91	-8.52			25.01	0.09			5.10	0.00		
TOTAL			17.38				25.10				5.10	

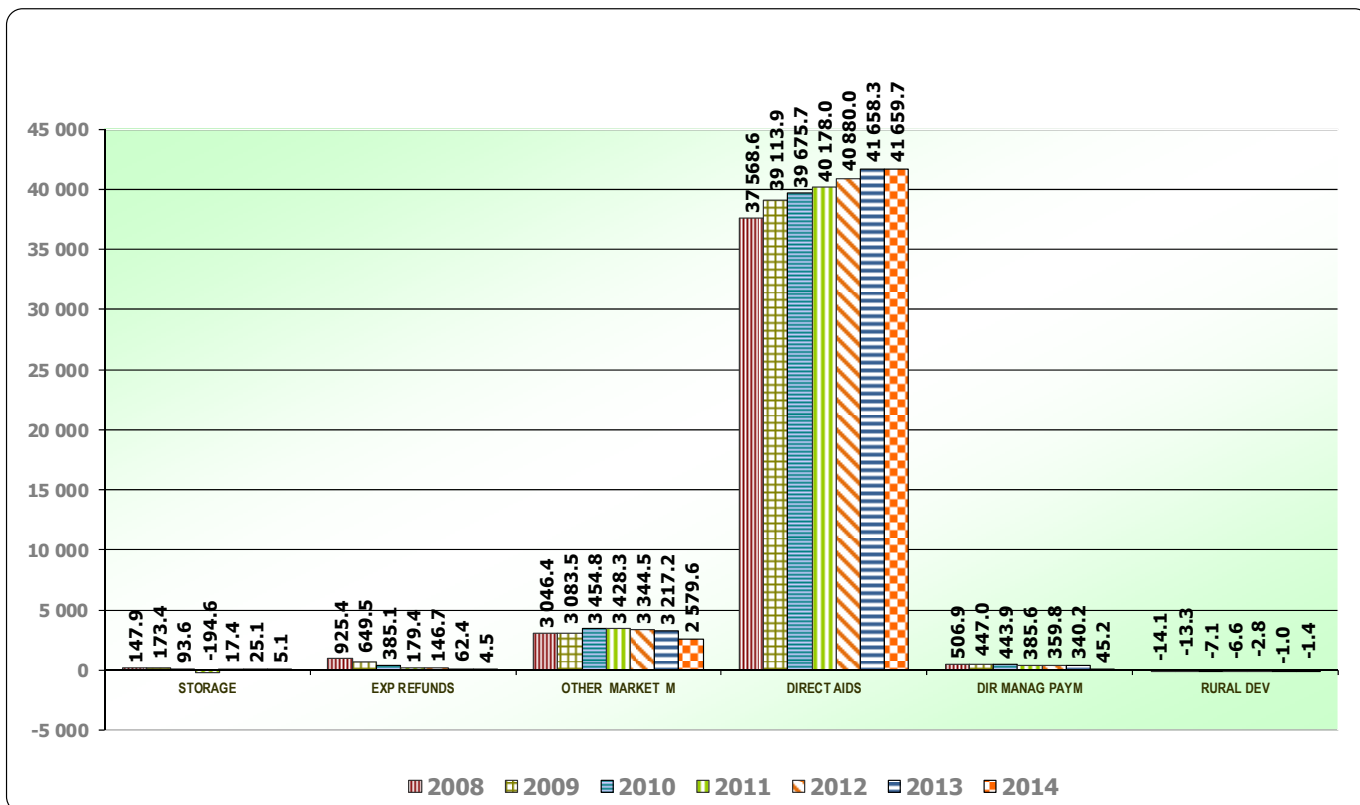
ANNEX 27

EVOLUTION of THE BREAKDOWN of EAGF EXPENDITURE - 2008 to 2014 Financial years

Commitment Appropriations

in EUR Million

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



ANNEX 28

APPEALS AGAINST CLEARANCE OF ACCOUNTS DECISIONS
PENDING ON 15 October 2014

Case Number	Member State	Challenged amount EUR
T-3/11	PT	-40 477 428.09
T-44/11	IT	-15 945 121.39
T-358/11	IT	-1 280 077.00
T-632/11	GR	-9 744 878.94
T-661/11	IT	-70 912 382.00
T-387/12	IT	-8 746 634.09
T-503/12	GB	-30 063 412.05
T-241/13	GR	-3 686 189.20
T-245/13	GB	-14 558 888.05
T-255/13	IT	-66 763 882.96
C-273/13 P	PL	-50 957 891.41
T-550/13	GR	-3 018 301.74
T-557/13	DE	-6 192 951.34
T-563/13	BE	-4 108 237.42
C-610/13 P	NL	-22 691 407.79
T-107/14	GR	-87 274 683.10
T-126/14	NL	-5 277 577.43
T-384/14	IT	-7 909 116.03
T-437/14	GB	-5 207 883.08
T-661/14	LV	-436 206.49
T-667/14	SI	-345 431.44
T-675/14	ES	-2 612 275.03
T-686/14	IT	-5 222 276.39
Total		-463 433 132.46

ANNEX 29
 Financial corrections (net) in decisions 1-45 from financial year 1996 - 2012

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	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	-8 697.0	-10 712 595.0	-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
Grand Total	-782 789 677.9	-475 262 512.9	-324 243 115.8	-325 030 723.6	-554 908 941.4	-675 099 167.9	-566 638 254.5	-697 407 501.4	-768 390 158.8	-660 673 139.3	-965 893 470.8	-900 861 309.9	-734 225 219.4	-483 963 331.2	-269 765 034.2	-34 370 917.2	-15 827 486.2	-250 697 338.0	-9 486 407 300.5	

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