



EUROPEAN
COMMISSION

Brussels, 7.8.2019
SWD(2019) 317 final

COMMISSION STAFF WORKING DOCUMENT
Accompanying the document

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

**12th FINANCIAL REPORT FROM THE COMMISSION TO THE EUROPEAN
PARLIAMENT AND THE COUNCIL on the
EUROPEAN AGRICULTURAL GUARANTEE FUND
2018 FINANCIAL YEAR**

{COM(2019) 366 final}

TABLE OF CONTENTS

1.	BUDGET PROCEDURE	4
1.1.	Financial Framework 2014-2020.....	4
1.2.	Draft Budget 2018 and Amending Letter 1/2018.....	5
1.3.	Adoption of the 2018 budget	5
1.4.	Revenue assigned to the EAGF	6
2.	CASH POSITION AND MANAGEMENT OF APPROPRIATIONS	7
2.1.	Management of appropriations	7
2.1.1.	Appropriations available for the 2018 financial year	7
2.1.2.	Expenditure section of the EU budget in relation to EAGF.....	7
2.1.3.	Assigned revenue section of the EU budget in relation to EAGF	8
2.1.4.	Budget execution of appropriations available for the 2018 financial year.....	8
2.1.5.	Assigned revenue received under shared management	8
2.1.6.	Budget execution	9
2.1.7.	Budget execution of voted appropriations - Expenditure under direct management made by the Commission	9
2.1.8.	Budget execution - Expenditure under direct management made by the Commission - Automatic carry-over/carry-over from 2017	10
2.2.	Monthly payments	10
2.2.1.	Monthly payments to Member States under shared management	10
2.2.1.1.	Monthly payments on the provision for expenditure.....	10
2.2.1.2.	Decisions on monthly payments	11
2.2.1.3.	Reductions and suspensions of monthly payments	11
2.2.2.	Direct management expenditure by the Commission.....	12
3.	THE IMPLEMENTATION OF THE 2018 EAGF BUDGET	12
3.1.	The uptake of the EAGF budget appropriations.....	12
3.2.	Comments on the budget implementation	12
3.2.1.	Chapter 05 02: Interventions in agricultural markets	13
3.2.1.1.	Introduction	13
3.2.1.2.	Article 05 02 08: Fruits and vegetables	13
3.2.1.3.	Article 05 02 09: Products of the wine-growing sector.....	13
3.2.1.4.	Article 05 02 10: Promotion	14
3.2.1.5.	Article 05 02 12: Milk and milk products	14
3.2.1.6.	Article 05 02 13: Beef and veal	14

3.2.1.7.	Article 05 02 15: Pigmeat, eggs and poultry, bee-keeping and other animal products	14
3.2.1.8.	Article 05 02 18: School schemes	15
3.2.2.	Chapter 05 03: Direct payments	15
3.2.2.1.	Article 05 03 01: Decoupled direct payments	15
3.2.2.2.	Article 05 03 02: Other direct payments	16
3.2.2.3.	Article 05 03 03: Additional amounts of aid	17
3.2.2.4.	Article 05 03 09: Reimbursement of direct payments in relation to financial discipline	17
3.2.2.5.	Article 05 03 10: Reserve for crises in the agricultural sector	18
3.2.3.	Chapter 05 04: Rural Development	18
3.2.4.	Chapter 05 07: Audit of agricultural expenditure.....	18
3.2.4.1.	Article 05 07 01: Control of agricultural expenditure	18
3.2.4.2.	Article 05 07 02: Settlement of disputes	18
3.2.5.	Chapter 05 08: Policy strategy and coordination.....	19
3.2.5.1.	Article 05 08 01: Farm accountancy data network (FADN)	19
3.2.5.2.	Article 05 08 03: Restructuring of systems for agricultural surveys.....	19
3.2.5.3.	Article 05 08 06: Enhancing public awareness of the common agricultural policy... 19	
3.2.5.4.	Article 05 08 09: EAGF – Operational technical assistance	19
4.	IMPLEMENTATION OF REVENUE ASSIGNED TO EAGF	19
5.	CONTROL MEASURES	20
5.1.	Introduction	20
5.2.	Integrated Administration and Control System (IACS)	20
5.3.	Market measures.....	21
5.4.	Application of Chapter III of Title V Regulation (EU) No 1306/2013 (ex-post scrutiny).....	21
6.	CLEARANCE OF ACCOUNTS.....	22
6.1.	Conformity clearance	22
6.1.1.	Introduction	22
6.1.2.	Audits and decisions adopted in 2018	22
6.1.2.1.	Audits.....	22
6.1.2.2.	Conformity decisions.....	23
6.2.	Financial clearance	24
6.2.1.	Introduction	24
6.2.2.	Decisions	25
6.2.2.1.	Financial clearance decision for the financial year 2015	25

6.2.2.2.	Financial clearance decision for the financial year 2016	25
6.2.2.5.	Financial clearance decision for the financial year 2017	25
6.3.	Appeals brought before the Court of Justice against clearance decisions	25
6.3.1.	Judgments handed down.....	25
6.3.2.	New appeals.....	26
6.3.3.	Appeals pending	26
7.	RELATIONS WITH PARLIAMENT AND WITH THE EUROPEAN COURT OF AUDITORS	26
7.1.	Relations with Parliament.....	26
7.2.	Relations with the European Court of Auditors	27
7.2.1.	Mission of the European Court of Auditors	27
7.2.2.	Annual Report for financial year 2017	27
7.2.3.	Special Reports by the Court of Auditors.....	29
8.	ANNEXES	30

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 1311/2013². Specifically, CAP expenditure is part of the ceiling fixed for Heading 2 - Sustainable growth: natural resources. Within that overall ceiling, a specific sub-ceiling has been fixed for market related expenditure and direct payments financed by the European Agricultural Guarantee Fund (EAGF).

The ceiling for market related expenditure and direct payments had to be adjusted following the transfer of certain amounts of direct payments to rural development (financed by the European Agricultural Fund for Rural Development - EAFRD) for the years 2015-2020 (flexibility between CAP pillars and reduction of direct payments), the transfer of the aids for cotton in Greece, the unspent amounts by Germany and Sweden and the voluntary adjustment of the United Kingdom as well as the transfer from rural development (EAFRD) for the years 2015-2020 to direct payments (flexibility). Therefore, on the basis of Commission Implementing Regulation (EU) No 367/2014³ setting the net balance available for expenditure of the EAGF, the CAP amounts included in heading 2 of the financial framework (2014-2020) are:

(in EUR million; current prices)

Heading 2*	2014	2015	2016	2017	2018	2019	2020
Total	49 857	64 692	64 262	60 191	60 267	60 344	60 421
of which:							
- Market related expenditure and direct payments, a), b), c), d), f), g)	43 778.1	44 189.8	43 950.2	44 145.7	44 162.4	43 880.3	43 887.1
- Rural development a), b), c), d), e), f), g)	5 298.9	18 183.7	18 683.7	14 371.2	14 381.0	14 690.6	14 709.4

*) Sustainable growth: natural resources

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

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

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

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

e) The EAFRD amounts reflect the re-programming carried out in 2015, transferring unused allocations for the year 2014 to 2015 and 2016 in accordance with article 19 of Regulation (EU) No 1311/2013;

f) After transfer of additional EUR 735.9 million from EAGF to EAFRD for the financial years 2019 and 2020 on the basis of Article 14(2) of Regulation (EU) No 1307/2013.

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

¹ This procedure is presented in annex 1.

² OJ L 347 of 20.12.2013, p. 884.

³ OJ L 108 of 11.4.2014, p. 13.

1.2. Draft Budget 2018 and Amending Letter 1/2018

The Draft Budget 2018 was published by the Commission and proposed to the Budgetary Authority on 29 June 2017. The commitment appropriations proposed for the EAGF totalled EUR 43 518.3 million.

The Council published its position on the Draft Budget 2018 on 4 September 2017, reducing the commitment appropriations for the EAGF by EUR 269.4 million. The European Parliament adopted its position on 25 October 2017, increasing the commitment appropriations for the EAGF by EUR 56.9 million compared to the Draft Budget.

On 16 October 2017 the Commission published Amending Letter (AL) No 1 to the Draft Budget 2018 increasing the needs in commitments by EUR 188.1 million compared to the Draft Budget. However, these additional needs were more than compensated by the EUR 242 million increase in the assigned revenue expected to be available in 2018. As a result, the requested commitment appropriations for the EAGF in the AL decreased by EUR 53.9 million compared to the Draft Budget.

1.3. Adoption of the 2018 budget

The Conciliation Committee, composed of members of the European Parliament and of the Council, agreed on a Joint Text on 27 November 2017. Finally, the 2018 budget was declared as adopted by the European Parliament and by the Council on 30 November 2017. The budget's total commitment appropriations for the EAGF amounted to EUR 43 234.5 million and its payment appropriations amounted to EUR 43 188.7 million.

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

Specifically, of the voted EAGF commitment appropriations for policy area 05 (Agriculture and Rural Development) amounting to EUR 43 234.5 million: EUR 2 358.1 million were foreseen for interventions in agricultural markets under chapter 05 02; EUR 40 668.7 million were foreseen for direct payments under chapter 05 03; EUR 160.2 million were foreseen for audit of agricultural expenditure under chapter 05 07; and EUR 36.4 million for policy strategy and coordination under chapter 05 08.

Further details are provided in annex 1.

Subsequently, during the financial year 2018, EAGF appropriations for articles 05 01 04 (support expenditure) and 05 08 09 (operational technical assistance) were reduced by respectively EUR 0.4 million and EUR 1.0 million through Amending Budget No 6.

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 Policy⁵, revenue originating from financial corrections under accounting or conformity clearance decisions, from irregularities and from the milk levy are designated as revenue assigned to the financing of EAGF expenditure. According to these rules, assigned revenue can be used to cover the financing of any EAGF expenditure. If a part of this revenue is not used, then this part will be automatically carried forward to the following budget year.

At the time of establishing the 2018 budget, an estimate of the revenue was made both for the amount expected to be collected in the course of the 2018 budget year as well as of the amount which was expected to be carried over from the budget year 2017 into 2018. This estimate amounted to EUR 1 475.9 million and it was taken into consideration when the Budgetary Authority adopted the 2018 budget. In particular:

- revenue from clearance corrections and from irregularities was estimated at EUR 733.9 million and EUR 132 million respectively while no revenue from the milk levy was anticipated. Thus, the total amount of assigned revenue expected to be collected in the course of the 2018 budget year was estimated at EUR 865.9 million;
- The amount of assigned revenue expected to be carried over from the budget year 2017 into 2018 was estimated at EUR 610 million.

In the 2018 budget, this initially estimated revenue of EUR 1 475.9 million was assigned to two schemes, i.e.:

- EUR 400 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 1 075.9 million for the basic payment scheme (direct payments).

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

- EUR 872 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 17 402 million for the basic payment scheme (direct payments).

⁴ These amounts are not entered in the revenue lines of the budget (article 670 for the revenue assigned to the EAGF), which mention "p.m." ("pro memoria"), but the forecast amount is mentioned in the budgetary remarks for this article.

⁵ OJ L 347 of 20.12.2013, p. 549.

2. CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

2.1. Management of appropriations

2.1.1. Appropriations available for the 2018 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	43 234 516 899.00	43 188 677 466.00	1. Clearance decisions	733 900 000.00
1a. Appropriations under shared management	43 089 300 000.00	43 089 300 000.00	2. Irregularities	132 000 000.00
1b. Appropriations under direct management	145 216 899.00	99 377 466.00	3. Super levy from milk producers	-
2. Amending Budget	-1 400 000.00	-1 400 000.00	Total forecast of AR	865 900 000.00
3. Transfer to / out of EAGF in the year		-7 525 000.00		
4. Final appropriations for EAGF of which	43 233 116 899.00	43 179 752 466.00		
4a. Appropriations under shared management	43 089 150 000.00	43 089 150 000.00		
4b. Appropriations under direct management	143 966 899.00	90 602 466.00		

- (1) Appropriations entered in the 2018 budget after deducting the expected assigned revenue to be collected in 2018 and the one carried over from 2018 to 2019 in accordance with Article 14 of Regulation (EU, EURATOM) No 966/2012.
- (2) AR: Assigned revenue to be collected. There are no amounts of revenue entered on the revenue line (p.m.), but the forecast amount is indicated in the budget remarks.

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

The initial commitment appropriations for 2018 totalled EUR 43 234 516 899. This was a net amount after deducting the expected assigned revenue to be collected in 2018 and the one carried over from 2017 to 2018. The initial payment appropriations amounted to EUR 43 188 677 466.

In financial year 2018, there was an Amending Budget for commitment and payment appropriations and transfers of payment appropriations out of EAGF. The commitment and payment appropriations finally available to the EAGF, after the Amending Budget and the transfers, amounted to EUR 43 233 116 899 and EUR 43 179 752 466 respectively.

Part of the appropriations coming from assigned revenue received in 2017 was not used in that financial year and it was automatically carried over to 2018. The amount of these appropriations totalled EUR 603 292 064.36. Also appropriations for an amount of EUR 450 500 000 were made available for the reimbursement of direct payments in relation to financial discipline following Commission Decision

C(2018)776 relating to the non-automatic carry-over of appropriations from the 2017 budget to the 2018 budget.

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

For more details, please see point 1.4.

2.1.4. *Budget execution of appropriations available for the 2018 financial year*

In EUR

	Execution of commitment appropriations	Execution of payment appropriations
Shared management (1)	44 223 038 392.88	44 223 038 392.88
Expenditure under direct management	141 443 524.13	71 180 250.83
Total	44 364 481 917.01	44 294 218 643.71

(1) Committed amounts. Commitments and payments less assigned revenue of EUR 997 361 033.56 (see point 4 and annex 6) received for shared management: EUR 43 225 677 359.32.

For the financial year 2018, the actual amount of commitment appropriations used amounted to EUR 44 364 481 917.01 while that for payment appropriations amounted to EUR 44 294 218 643.71.

The amount paid out (EUR 43 225 151 242.49) under shared management was less than EUR 43 225 677 359.32 due to suspended amounts for Poland (see 2.2.1.3.b).

2.1.5. *Assigned revenue received under shared management*

In EUR

Assigned revenue	
Forecasted revenue	865 900 000.00
Revenue received	997 361 033.56
Difference	131 461 033.56

For details, please see points 1.4 and 4.

2.1.6. Budget execution

In EUR

Expenditure under shared management (1)				
	Final appropriations (C1)	Non automatic carry-over of 2017 C1 appropriations (C2)	Assigned revenue appropriations (C4)	Carry-over of assigned revenue appropriations (C5) from 2017
Appropriations	43 089 150 000.00	450 500 000.00	997 361 033.56	603 292 064.36
Execution (2)	42 629 536 522.13	441 680 298.76	548 529 507.63	603 292 064.36
Appropriations cancelled	113 477.87	8 819 701.24	-	0.00
Carry-over to 2019	459 500 000.00	0.00	448 831 525.93	-

(1) Commitment appropriations = Payment appropriations

(2) Including suspended amounts (see 2.2.1.3)

Appropriations available for the financing of the measures under shared management with Member States (excluding expenditure under direct management by the Commission) amounted to EUR 43 089 million compared to actual expenditure of EUR 42 630 million. In order to make it available for the reimbursement of direct payments in relation with financial discipline, an amount of EUR 459.5 million was carried over to budget year 2019 with Commission Decision C(2019)1102 of 12 February 2019 on non-automatic carry-over of appropriations from the 2018 budget to the 2019 budget.

The 2018 appropriations coming from assigned revenue amounted to EUR 997.4 million of which an amount of EUR 102.2 million was used in chapter 05 02 and an amount of EUR 446.3 million was used in chapter 05 03. The remaining amount of EUR 448.8 million was automatically carried over to budget year 2019.

Part of the appropriations coming from assigned revenue received in 2017 was not used in financial year 2017 and was automatically carried forward to 2018. These appropriations amounted to EUR 603.3 million and had to be used in accordance with Article 12 of Regulation (EU, Euratom) 2018/1046 (former Article 14 of Regulation (EU, Euratom) 966/2012) within that year. All these appropriations carried over from the previous financial year were fully used in 2018 in accordance with the Financial Regulation.

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

In EUR

Expenditure under direct management	Commitment appropriations	Payment appropriations	Carry-over to 2019 (2)
Appropriations (C1) (1)	143 966 899.00	90 602 466.00	-
Execution (C1)	141 443 524.13	71 180 250.83	17 517 431.10
Appropriations cancelled	2 523 374.87	1 904 784.07	-

(1) C1 denotes the budget's voted appropriations. This amount includes transfers from "shared management" for an amount of EUR 150 000.00 for commitment and payment appropriations, transfers "out" of EAGF for a total amount of EUR -7 525 000.00 for payment appropriations and an Amending Budget of EUR -1 400 000.00 for commitment and payment appropriations.

(2) Carry-over to 2019 only for non-differentiated appropriations.

The available commitment appropriations for expenditure under direct management in the 2018 budget were EUR 144.0 million. An amount of EUR 141.4 million was committed in 2018. The balance of these appropriations, EUR 2.5 million, was cancelled.

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

The automatic carry-over to 2019, which relates only to non-differentiated appropriations, amounts to EUR 17.5 million.

For details, please see annexes 3 and 4.

2.1.8. *Budget execution - Expenditure under direct management made by the Commission - Automatic carry-over/carry-over from 2017*

In EUR

Carry-over from 2017 to 2018	Commitments	De-commitments	Payments	Cancelled appropriations
Carried over appropriations	17 671 686.06	899 616.48	16 745 648.84	26 420.74

The automatic carry-over from 2017 to 2018 only concerned expenditure under direct management for non-differentiated appropriations. As indicated in the table above, an amount of EUR 17.7 million was carried over from 2017 to 2018. In 2018 an amount of EUR 0.9 million from this carry-over was de-committed. The payments made amounted to EUR 16.7 million.

For details, please see annex 4.

2.2. Monthly payments

2.2.1. *Monthly payments to Member States under shared management*

2.2.1.1. Monthly payments on the provision for expenditure

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

The monthly payments are a reimbursement of net expenditure (after deduction of revenue) which has been already carried out and are made available on the basis of the monthly declarations forwarded by the Member States⁶. The monthly booking of expenditure and revenue is subject to checks and corrections on the basis of these

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

declarations. Moreover, these payments will become final following the Commission's verifications under the accounting clearance of accounts procedure.

Payments made by the Member States from 16 October 2017 to 15 October 2018 are covered by the system for monthly payments.

For the whole financial year, the total net amount of monthly payments decided, after deduction of clearance and other corrections, was EUR 43 225 677 359.32. Taking into account the suspended amounts (see below 2.2.1.3.b), EUR 43 225 151 242.49 have effectively been paid to Member States.

2.2.1.2. Decisions on monthly payments

The Commission adopted a payment decision for each of the twelve periods of the financial year. Furthermore, an additional decision was adopted in December, adjusting the total expenditure chargeable to the year. For details, please see annex 2.

2.2.1.3. Reductions and suspensions of monthly payments

a. Reductions of the monthly payments

In 2018, reductions for a net amount of EUR 58.4 million were made to the monthly payments effected to the Member States. The categories of corrections are detailed in the following points:

- *reductions of the monthly payments as a result of the non-compliance with the payment deadlines*

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

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

As a result of non-respecting the set payment deadlines, the Commission decided reductions for a total amount of EUR 50.9 million.

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

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

These corrections lead to reductions of the monthly payments. As a result of overspending these financial ceilings, the Commission made financial corrections for a total amount of EUR 7.5 million.

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

For some measures, expenditure paid after the deadline is not eligible. In previous years, the Commission executed financial corrections for non-respect of these deadlines. In 2018, no such corrections were made as Member States were not any longer able to declare positive amounts for the concerned measures once the deadline had been passed.

b. Suspensions of the monthly payments

Following Commission Decision C(2017)2104 of 4 April 2017, the Commission has suspended for Poland the monthly payments for expenditure effected in financial year 2018 for a total amount of EUR 526 116.83.

2.2.2. Direct management expenditure by the Commission

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

For details, please see annexes 3 and 4.

3. THE IMPLEMENTATION OF THE 2018 EAGF BUDGET

3.1. The uptake of the EAGF budget appropriations

The implementation of the budget amounted to EUR 44 364.5 million⁷. This expenditure was funded by the budget's initial appropriations and by using the revenue assigned to policy area 05, composed of the entire amount of EUR 603.3 million carried over from 2017 and of a part of the assigned revenue collected in 2018 amounting to EUR 548.50 million out of a total EUR 997.4 million.

Within policy area 05, the expenditure for market measures amounted to EUR 2.709.4 million and for direct payments to EUR 41 496.5 million.

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

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

3.2. Comments on the budget implementation

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

- Annex 5: Analysis of the execution of the 2018 EAGF budget. The expenditure incurred for each budget item appears in column 6. Columns 1, 2, 3 and 4 indicate, respectively, the source and amount of funding which originates either from voted appropriations or from transfers of assigned revenue and of voted appropriations from other items of the budget;
- Annex 6: Assigned revenue (C4) collected and used in 2018;
- Annex 7: Assigned revenue (C5) carried over from 2017 and used in 2018;

⁷ This figure includes the reimbursement of the financial discipline related to the agricultural crisis reserve carried over from financial year 2017.

– Annex 9: Expenditure by Member State, by fund source and by item.

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

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

3.2.1.1. Introduction

Total payments for this chapter amounted to EUR 2 709.4 million and they were funded by the voted appropriations amounting to EUR 2 358.1 million and by assigned revenue amounting to EUR 400 million. The latter was used to cover the expenditure incurred in the fruit and vegetables sector (for details, see point 3.2.1.2). In items where the needs exceeded the budgetary appropriations, the additional expenditure was covered through transfers from other items of the budget. For the market measures where the budget's appropriations were under-spent, the resulting available appropriations were transferred to other budget lines within the EAGF to cover additional expenditure as needed.

Annex 5 presents these details at the level of each budget item. In case the execution was close to the foreseen level in the 2018 budget, no further remarks are made.

3.2.1.2. Article 05 02 08: Fruits and vegetables

The budget foresaw total available appropriations of EUR 931.8 million to cover the needs of all the measures for this sector. The Budgetary Authority voted appropriations of EUR 531.8 million as it took into account the estimated revenue assigned to this sector (EUR 400.0 million). Moreover, EUR 27.3 million was transferred from other budget lines within the same chapter. The expenditure incurred by Member States in 2018 amounted to EUR 865.1 million. The balance of the unused assigned revenue of EUR 93.9 million was carried over to the budget year 2019 to cover the needs of that year.

In particular, the total needs in the budget for the operational funds for producer organisations were estimated at EUR 872 million. The expenditure incurred by Member States amounted to EUR 830.9 million and it was funded by voted appropriations amounting to EUR 472.0 million, by assigned revenue of EUR 306.1 million and by transfers of appropriations of EUR 52.8 million. Lower than forecasted expenditure in the budget was incurred for the operational funds, for the temporary exceptional measures, the National Financial Assistance as well as the aid to producer groups for preliminary recognition .

Expenditure for the former school fruit scheme was very close to the amount of the budget appropriations.

Finally, the forecasted needs in the budget for the temporary exceptional measures for producers who are not members of producer organisations in view of the prolongation of the Russian ban on imports amounted to EUR 39.8 million. However, Member States declared expenditure of EUR 19.5 million only.

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

The budget foresaw total available appropriations at EUR 1 058 million to cover the needs of all the measures for this sector. The under-execution of EUR 89.9 million,

compared to the forecasted budget needs, was due to the lower expenditure incurred by some Member States, particularly for the promotion and restructuring components of their national wine programmes.

3.2.1.4. Article 05 02 10: Promotion

As regards promotion measures – payments by Member States, the under-execution of EUR 10.4 million compared to the forecasted budget needs was due to the lower expenditure incurred by some Member States for their promotion programmes approved by the Commission compared to the expenditure foreseen in the budget.

As regards direct payments made by the European Union, the Commission committed appropriations for the total amount foreseen (EUR 88.6 million) in the budget for these actions.

3.2.1.5. Article 05 02 12: Milk and milk products

The budget foresaw total available appropriations amounting to EUR 34.1 million to cover the needs of all the measures for this sector. Expenditure incurred by Member States amounted to EUR 201.1 million. Budget transfers from other articles have been made to cover the extra needs.

In particular, the needs for storage measures for skimmed milk powder had been estimated at EUR 12.0 million in the budget, while expenditure incurred amounted to EUR 182.3 million. The difference is merely due to an end-of-year depreciation of the public stocks of skimmed milk powder amounting to EUR 126.5 million following Commission Decision C(2018)6591 of 12 December 2018. Furthermore, EUR 42.9 million was spent on sales of quantities of skimmed milk powder in public storage (difference between a sales price that is lower than the buying-in price), EUR 11.7 million on technical costs for public storage and EUR 1.2 million for private storage of skimmed milk powder (which was estimated in the budget at EUR 0.9 million).

For the former school milk scheme, Member States incurred expenditure amounting to EUR 19.1 million compared to the forecasted needs of EUR 22 million.

Finally, the needs for other measures were estimated at EUR 0.1 million. It concerns temporary and exceptional measures taken in previous years, for which Member States only declared corrections of previous expenditure. The available amount of EUR 0.4 million has been transferred to other budget articles.

3.2.1.6. Article 05 02 13: Beef and veal

The budget foresaw no appropriations while minor expenditure was incurred by Member States (EUR 0.1 million) for residual payments related to export refunds linked to certificates issued before 2014. This residual expenditure was covered via a transfer of appropriations available in the same chapter.

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

The budget foresaw total available appropriations amounting to EUR 95.0 million to cover the needs of all the measures for this sector. However, the expenditure incurred by Member States amounted only to EUR 64.0 million. The difference of EUR 31 million has been transferred to other budget articles.

The expenditure for specific aid for beekeeping amounted to EUR 33.9 million compared to forecasted needs of EUR 35.0 million included in the budget.

Under the “other” measures, EUR 9.3 million was foreseen for an exceptional measure related to swine fever in Poland, of which only EUR 1 million has been effectively used. Expenditure for an exceptional support measure on avian influenza in France amounted to EUR 29.1 million, while EUR 51 million had been budgeted.

3.2.1.8. Article 05 02 18: School schemes

The expenditure incurred for school schemes amounted to EUR 155.8 million compared to forecasted needs of EUR 188.0 million included in the budget. The lower uptake reflects the fact that 2017/2018 was the first school year of the integration of the previously separate fruit and milk schemes into one school scheme, with Member States declaring less expenditure than anticipated when drawing up the budget.

3.2.2. *Chapter 05 03: Direct payments*

Financial year 2018 was the third year of implementation of the reformed direct payments as decided in the 2013 reform of the Common Agricultural Policy. Total payments for this budget chapter amounted to EUR 41 496.5 million. This includes an amount of EUR 441.7 million paid for the reimbursement of direct payments to farmers in relation to financial discipline, financed from EUR 450.5 million carried over from 2017 (for details, see point 3.2.2.4). The rest of the payments made, EUR 41 054.8 million, was funded by voted appropriations (EUR 40 668.7 million) and by assigned revenue (EUR 1 200.7 million). The latter was used to cover part of the expenditure incurred for the basic payment scheme (for details, see point 3.2.2.1).

The total unused appropriations amounted to EUR 823.3 million, of which EUR 814.4 million have been carried over to financial year 2019. Moreover, the unused amount of the crisis reserve (EUR 459.5 million), which was established from the proposed financial discipline in 2018, was transferred to budget article 05 03 09 so that the amount of the effectively applied financial discipline (EUR 459.5 million) could be carried over to 2019 for the reimbursement to the Member States concerned (see point 3.2.2.5). The remaining balance of assigned revenue collected in 2018 (EUR 354.9 million) was carried over to 2019. In items where the needs exceeded the budget's voted appropriations, the additional expenditure was covered through transfers of voted appropriations from other items of the budget or of assigned revenue. Equally, for direct payments where the budget's appropriations were under-spent, the resulting available appropriations were transferred to other budget lines within the EAGF in order to cover additional expenditure as needed.

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

3.2.2.1. Article 05 03 01: Decoupled direct payments

The main schemes funded by this article's appropriations are the single area payment scheme (SAPS), the basic payment scheme (BPS), the payment for agricultural practices beneficial for the climate and the environment, the redistributive payment and the payment for young farmers. All aid schemes in this article are paid independently of production but on certain conditions, e.g. the respect of cross-compliance. The 2018 budgetary needs for decoupled direct

payments amounted to EUR 35 960.3 million for which the Budgetary Authority voted appropriations amounting to EUR 34 309.1 million after taking into consideration assigned revenue amounting to EUR 1 651.2 million. The expenditure incurred by Member States for all schemes in this article amounted to EUR 35 304.8 million, which corresponds to 98.2% of the needs foreseen in the budget for these schemes.

As regards the BPS, the budgetary needs were estimated at EUR 17 402 million. To cover these needs, the Budgetary Authority voted appropriations amounting to EUR 16 326.1 million after taking into account the revenue of EUR 1 075.9 million assigned to this scheme. The expenditure declared by Member States for this scheme amounted to EUR 17 300.8 million and covered 99.4% of the estimated needs.

As regards SAPS, the appropriations in the budget amounted to EUR 4 162.0 million and Member States incurred payments amounting to EUR 4 177.3 million. The extra EUR 15.3 million needed have been transferred from budget items within the same article.

As regards the payment for agricultural practices beneficial for the climate and the environment, the so-called greening, the expenditure incurred by Member States amounted to EUR 11 774.6 million whereas appropriations in the budget were at EUR 11 739.0 million giving an execution rate of 100.3%.

The needs for the redistributive payment amounted to EUR 1 666.0 million and the expenditure declared by Member States was EUR 1 650.8 million or 99.1% of the budgeted needs.

For the payment for young farmers, needs were estimated at EUR 391.0 million in the budget. Expenditure amounted to EUR 381.6 or 97.6% of the budgeted needs.

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

3.2.2.2. Article 05 03 02: Other direct payments

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

The 2018 budget included appropriations amounting to EUR 5 900.0 million for this budget article. Member States incurred expenditure amounting to EUR 5 750.0 million hence lower than the appropriations entered in the budget.

For the crop-specific payment for cotton, needs were estimated at EUR 242.0 million in the budget. Expenditure was EUR 243.8 million, i.e. 100.7% of the budgeted amount.

The execution for the POSEI-EU support programmes ran up to 100.5% of the needs (EUR 420.0 million) foreseen in the budget.

For the voluntary coupled support scheme, needs were estimated at EUR 3 993.0 million in the budget. Expenditure was EUR 4 033.2 million, i.e. 101.0% of the needs.

For the small farmers scheme, needs were estimated at EUR 1 224.0 million in the budget. Expenditure was EUR 1 035.6 million, i.e. only 84.6% of the needs.

As regards item 05 03 02 99 – Other (direct payments), the budget included appropriations of EUR 2.0 million intended to cover expenditure and corrections for older schemes which were not covered under other budget items of the coupled direct payments sector. There was a negative expenditure of around EUR – 2.1 million and in order to cover the funding needs of other items of the budget, appropriations amounting to EUR 4.1 million were transferred out of this budget item.

3.2.2.3. Article 05 03 03: Additional amounts of aid

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

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

No appropriations are allocated to this article by the Budgetary Authority. This article serves the purpose of collecting the non-committed voted appropriations including in particular the appropriations of the unused crisis reserve in order to be carried over into budget year N+1 and finance the reimbursement of the financial discipline applied to direct payments in respect of calendar year N⁸.

Each year, if applicable, a Commission Implementing Regulation sets the amounts that each Member State has to reimburse to farmers and, in accordance with the introductory phrase of Article 12(2) of Regulation (EU, Euratom) 2018/1046, determines that the expenditure in relation to this reimbursement shall only be eligible for Union financing if the amounts have been paid to the beneficiaries before 16 October of the financial year to which the appropriations are carried over. From the amount of EUR 450.5 million, corresponding to the financial discipline applied during financial year 2017 and which was carried over to budget 2018 for reimbursement, Member States reimbursed EUR 441.7 million. The difference of EUR 8.8 million reverted to the 2018 budget for its return to Member States via an Amending Budget in the following budget year.

For financial year 2019, Commission Implementing Regulation (EU) 2018/1848⁹ sets the amount of reimbursement at EUR 459.5 million. This amount corresponds to the amount of financial discipline effectively applied for claim year 2018 and this amount was carried over into the 2019 budget.

⁸ These appropriations may be carried over, in accordance with point (d) of the first subparagraph and the third subparagraph of Article 12(2) of Regulation (EU, Euratom) 2018/1046, and, in accordance with Article 26(5) of Regulation (EU) No 1306/2013, are made available to the Member States for the reimbursement of the final recipients who are subject, in the financial year to which the appropriations are carried over, to the application of financial discipline in accordance with Article 26, paragraphs (1) to (4) thereof.

⁹ OJ L 300, 27.11.2018, p. 4

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

The appropriations of this article are intended to cover expenditure for measures which have to be taken in order to cope with major crises affecting agricultural production or distribution. The crisis reserve is established by applying, at the beginning of each year, a reduction to the direct payments through the financial discipline mechanism in accordance with Articles 25 and 26 of Regulation (EU) No 1306/2013 as well as Article 8 of Regulation (EU) No 1307/2013¹⁰. This reserve shall be set up with an annual amount of EUR 400 million (in 2011 prices). For the budget year 2018, the equivalent amount of the crisis reserve in current prices was EUR 459.5 million. The reserve was not used in financial year 2018.

For the 2017 claim year, the financial discipline was calculated exclusively for the constitution of the crisis reserve of EUR 459.5 million. However, by the end of the financial year, non-committed voted appropriations corresponding to the amount of financial discipline effectively applied for claim year 2017 (taking into account the unused amount of the crisis reserve) was transferred to budget article 05 03 09 in order to be carried over to the next financial year and, in this way, fund the reimbursement of financial discipline imposed on farmers in the calendar year 2018 (please see point 3.2.2.4).

3.2.3. *Chapter 05 04: Rural Development*

For Article 05 04 01 – Completion of Rural Development financed by the EAGGF-Guarantee section – Programming period 2000 to 2006, the final net amount recovered was EUR 0.5 million.

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

3.2.4.1. Article 05 07 01: Control of agricultural expenditure

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

The European Union directly funded the purchase of satellite images within the framework of the Integrated Administration and Control System (IACS) for an amount of EUR 9.3 million.

The corrections in favour of the Member States following conformity clearance of accounts turned out to be lower than expected (EUR 12.2 million instead of EUR 21.4 million foreseen in the budget), while the corrections in favour of Member States following accounting clearance of accounts were in line with the budgeted amount (EUR 5.2 million).

3.2.4.2. Article 05 07 02: Settlement of disputes

The appropriations in this article are intended to cover expenditure for which the Commission could be held liable by decision of a court of justice, including the cost of settling claims for damages and interest. The 2018 budget foresaw appropriations

¹⁰ OJ L 347, 20.12.2013, p. 608

amounting to EUR 124.5 million, of which EUR 88.8 million were executed. The remainder of appropriations has been transferred to other items of the budget.

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

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

Appropriations committed for data collection on farm holdings under this network amounted to EUR 14.7 million, while the budget foresaw appropriations amounting to EUR 14.9 million.

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

Appropriations committed for the restructuring of systems of agricultural surveys amounted to EUR 1.9 million, while the budget foresaw appropriations amounting to EUR 2.8 million.

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

This article entails actions, fairs and publications aimed at enhancing public awareness of the CAP, including actions under Corporate Communication. Almost all appropriations (EUR 14.6 million) were committed.

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

Appropriations committed for operational technical assistance for the EAGF amounted to approximately EUR 2.5 million, while the budget foresaw appropriations amounting to EUR 4.1 million. EUR 1.0 million of the voted appropriations was reallocated outside EAGF through Amending Budget No 6.

4. IMPLEMENTATION OF REVENUE ASSIGNED TO EAGF

The assigned revenue actually carried over from 2017 into 2018, amounted to EUR 603.3 million and was entirely used in financing expenditure of the 2018 budget year in accordance with article 14 of the Financial Regulation. As presented in annex 7, this amount covered expenditure of EUR 203.8 million for the operational funds for producer organisations in the fruits and vegetables sector and of EUR 399.4 million for the basic payment scheme.

As regards the assigned revenue collected in 2018, annex 6 shows that this revenue amounted to EUR 997.4 million and it originated from:

- the clearance corrections procedure, EUR 861.9 million;
- the receipts from irregularities, EUR 131.6 million;
- the milk levy collections, EUR 3.9 million.

The assigned revenue collected in 2018 was used to cover expenditure incurred for the following measures:

- EUR 102.2 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 446.3 million for the basic payment scheme (BPS) (direct payments).

The balance of the assigned revenue collected in 2018 (EUR 448.8 million) was automatically carried over into the 2019 budget to fund budgetary needs of that year.

5. CONTROL MEASURES

5.1. Introduction

In accordance with the EU legislation and as in previous years, 2018 agricultural expenditure was submitted to a comprehensive system of control measures.

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

Member States have to ensure that the transactions are carried out and executed correctly, to prevent and deal with irregularities and to recover amounts unduly paid.

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

The controls are carried out by the paying agencies or by delegated bodies operating under their supervision and effective, dissuasive and proportionate sanctions are imposed if the controls reveal non-compliance with EU rules. The system generally provides for exhaustive administrative controls of 100% of the aid applications, cross-checks with other databases where this is considered appropriate as well as pre-payment on-the-spot controls of a sample of transactions ranging between 1% and 100%, depending on the risk associated with the regime in question.

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

5.2. Integrated Administration and Control System (IACS)

Regulation (EU) No 1306/2013, Regulation (EU) No 1307/2013, Commission Delegated Regulation (EU) No 639/2014¹¹ and Commission Delegated Regulation (EU) No 640/2014¹² contain the rules on the IACS.

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

This system foresees a 100% administrative control covering the eligibility of the claim, complemented by administrative cross-controls with standing databases ensuring that only areas or animals that fulfil all eligible requirements are paid the

¹¹ OJ L 181, 20.6.2014, p. 1

¹² OJ L 181, 20.6.2014, p.48

premium and by a minimum 5% of on-the-spot checks to check the existence and eligibility of the area or the animals claimed.

For the financial year 2018, the IACS covered 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 2018, 54% of payments made under the EAFRD were also covered.

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

5.3. Market measures

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

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

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

An ex-post control system is provided for under Regulation (EU) No 1306/2013 in Title V, Chapter III. It provides for an ex-post control system which is a complement to the sectoral control systems described above. The system constitutes an extra layer of control which contributes to the assurance that transactions have been carried out in conformity with the rules or otherwise allows recovering the unduly paid amounts.

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

In 2018, Member States scrutiny services completed ex-post controls in respect of undertakings to which payments were made in financial year 2016. The annual reports in respect of the respective scrutiny period (July 2016-June 2017) shows that Member States completed more than 90% of the planned scrutinies. The regulation also foresees Member States providing mutual assistance in the performance of scrutinies. In the 2017/2018 scrutiny period, around 30 such requests were fulfilled.

6. CLEARANCE OF ACCOUNTS

6.1. Conformity clearance

6.1.1. Introduction

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

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

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

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

6.1.2. Audits and decisions adopted in 2018

6.1.2.1. Audits

The following table presents an overview of the conformity audits with missions and their coverage in respect of financial year 2018, broken down per Activity Based Budgeting (ABB):

Financial Year 2018	ABB 02	ABB 03	ABB 04 ⁽¹⁾	Total ⁽²⁾
Number of conformity audits with missions carried out ⁽³⁾	23	36	40	122

⁽¹⁾ concerns only EAFRD.

⁽²⁾ The total figure includes 101 conformity audits, of which 87 audits targeted the 3 ABBs areas (audits targeting more than one ABBs are counted only once) and 14 other conformity audits (8 audits on cross compliance and 6 IT audits). In addition, 21 other missions not subject to conformity clearance procedure have been carried out (1 audit on IPARD, 1 audit on direct expenditure, 1 financial audit, 16 audits on the Certification Bodies as regards legality and regularity and 2 pre-accession audits).

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

6.1.2.2. Conformity decisions

Three conformity clearance decisions having an impact on the financial year 2018 were adopted involving financial corrections in a number of sectors. These decisions had an overall financial impact for EAGF by excluding from EU financing a total of EUR 400 million:

- Decision 2017/2014/EU of 8 November 2017 – 55th Decision, financial impact of EUR 282.65 million;
- Decision 2018/304/EU of 27 February 2018 – 56th Decision, financial impact of EUR 28.13 million;
- Decision 2018/873/EU of 13 June 2018 – 57th Decision, financial impact of EUR 89.70 million.

For the decisions 55 (2017/2014/EU) and 57 (2018/873/EU) due to the relative magnitude of corrections compared to certain Member State's GDP, the Commission decided that corrections amounting to EUR 17.12 million could be paid in 3 equal annual instalments. In addition, financial corrections for Greece in decisions 56 and 57 are included in the deferral decisions (C(2015)4122 of 22 June 2015 and C(2017)3780 of 08/06/2017) amounting to EUR 4.9 million for EAGF.

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

Sector	Decision 55	Decision 56	Decision 57
Area aids / Arable crops	-183 621 437.99	-10 754 184.94	-32 776 245.27
Financial Audit	-7 853 190.29	-947 249.83	-23 477 666.16
Fruit and vegetables	-79 775 824.55	-13 220 640.72	-17 090 624.75
Intervention storage		-178 013.36	-1 178 488.62
Irregularities		-1 898 801.98	
Livestock premiums		-109 171.15	
Milk Products		-279 321.42	-256 772.80
POSEI			-6 393 217.16
Specific support (Art.68 of Reg.73/2009)	-9 327 823.15	-738 537.05	-6 392 751.82
Voluntary Coupled Support			-8 878.53

Wine	-2 067 324.72		-2 127 261.99
Grand Total	-282 645 600.70	-28 125 920.45	-89 701 907.10

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

Regarding financial year 2018, Member States reported the information about recovery cases by 15 February 2019. The Member States recovered during financial year 2018 around EUR 136 million for EAGF. Recovered amounts were EUR 128.2 million for EAFRD and EUR 0.4 million for Transitional Rural Development Instrument (TRDI). The outstanding amount still to be recovered from beneficiaries at the end of the financial year 2018 was EUR 1 039 million for EAGF, EUR 645.3 million for EAFRD and EUR 11.3 million for TRDI. The financial consequences to the Member States for non recovery of EAGF, EAFRD and TRDI cases dating from 2012 or 2008 account to EUR 16.3 million. During financial year 2018, around EUR 17.7 million was borne at 100% by the EU budget for EAGF, EAFRD and TRDI.

6.2. Financial clearance

6.2.1. Introduction

The financial clearance covers the completeness, accuracy and veracity of paying agencies' accounts, the internal control systems set up by these paying agencies and the legality and regularity of the expenditure for which reimbursement has been requested from the Commission. Within this framework, Directorate-General for Agriculture and Rural Development (DG AGRI) pays particular attention to the 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, DG AGRI also covers aspects relating to conformity issues and protecting the financial interests of the EU as regards advances paid, securities obtained and intervention stocks.

The Commission adopts an annual clearance of accounts decision clearing the paying agencies' annual accounts on the basis of the certificates and reports from the 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 decides whether the accounts of each paying agency are cleared and adopts its clearance decision by 31 May of the year following the financial year in question. The accounts not cleared by 31 May are cleared later in a future decision, once assurance on the completeness, accuracy and veracity of the accounts is obtained.

6.2.2. Decisions

6.2.2.1. Financial clearance decision for the financial year 2015

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

On 2 August 2018, the Commission adopted Decision C(2018)5001 where the accounts of AGEA (Italy) were cleared for an amount of EUR 2 263 million.

6.2.2.2. Financial clearance decision for the financial year 2016

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

On 15 February 2018, the Commission adopted Decision C(2018)801 where the accounts of State Fund Agriculture (Bulgaria), Danish AgriFish Agency (Denmark) and Agriculture and Rural Payments Agency (Malta) were cleared for a total amount of EUR 1 583 million.

6.2.2.5. Financial clearance decision for the financial year 2017

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

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

6.3.1. Judgments handed down

In the financial year 2018, the Court handed down 12 judgments in appeals brought by the Member States against conformity clearance decisions.

In financial year 2018, the Court partially annulled:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
T-505/15	HU	14-12-2017	48	02-09-2015
T-627/16	CZ	13-09-2018	51	31-08-2016

In financial year 2018, the Court annulled:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
C-4/17P	CZ	06-09-2018	47	04-01-2017
T-260/16	SE	25-09-2018	50	24-05-2016

In financial year 2018, the Court rejected appeals brought in the following cases:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
T-502/15	ES	19-10-2017	48	01-09-2017
T-26/16	EL	25-10-2017	49	22-01-2016
T-506/15	EL	01-02-2018	48	29-08-2015
T-462/16	PT	09-03-2018	51	22-08-2016
T-507/15	PL	15-03-2018	48	02-09-2015
T-233/17	PT	25-09-2018	53	20-04-2017
T-463/16	PT	26-09-2018	51	22-08-2016
T-272/16	EL	04-10-2018	50	25-05-2016

6.3.2. *New appeals*

In the financial year 2018, 11 new appeals were brought by the Member States against clearance decisions:

Case Number	MS	Lodging Date	Challenged Decision
T-14/18	EL	16-01-2018	55
T-19/18	LT	19-01-2018	55
T-21/18	PL	19-01-2018	55
T-26/18	FR	19-01-2018	55
C-6/18P	EL	02-02-2018	49
T-292/18	PT	07-05-2018	56
C-252/18P	EL	18-05-2018	48
T-295/18	EL	07-06-2018	56
C-358/18P	PL	20-07-2018	48
T-506/18	PL	24-08-2018	57
T-507/18	FR	12-09-2018	57

6.3.3. *Appeals pending*

The situation as at 15 October 2018 with regard to appeals pending together with the amounts concerned is shown in annex 15.

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

7.1. Relations with Parliament

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

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

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

The Committee on Budgetary Control monitors the correct implementation of the budget and drafts the opinion proposing to the Parliament to grant the discharge and making recommendations to the Commission or Member States.

The European Parliament granted discharge to the Commission, in respect to the implementation of the general budget of the European Union for the 2016 financial year, by a vote in plenary on a Parliamentary Decision which took place on 18 April 2018.

The same procedure applied in relation with financial year 2017 and the discharge was granted to the Commission by a vote in plenary on a Parliamentary Decision which took place on 27 March 2019.

7.2. Relations with the European Court of Auditors

7.2.1. Mission of the European Court of Auditors

The European Court of Auditors is the external auditor of the European Union. Articles 285 to 287 of the Treaty on the Functioning of the European Union provide that the Court shall audit the Union finances with a view to improving financial management and reporting on the use of public funds. The Court of Auditors should provide the European Parliament and the Council with a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions. This statement, which can be complemented by specific assessments for various policy areas, is of prime importance to the European Parliament in its deliberations on granting discharge to the Commission for the implementation of the budget.

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

7.2.2. Annual Report for financial year 2017

Every year the Court of Auditors publishes its Annual report on the implementation of the EU budget in which it gives a statement of assurance on the reliability of the consolidated accounts of the EU as well as on the legality and regularity of transactions. This is supplemented with specific assessments of each major area of EU activity. The report is published along with the Institutions' replies and is presented to the European Parliament after the summer break of year N+1.

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

In the Annual report for financial year 2017, the activities relevant for the Directorate-General for Agriculture and Rural development are considered together with other policy areas relevant to “natural resources” under one single chapter, Chapter 7 – Natural Resources. Within this chapter, direct payment transactions financed under the EAGF are assessed separately from market measures transactions financed under the EAGF, transactions financed under the EAFRD and transactions financed under other policy areas (environment, climate action and fisheries).

Whilst a breakdown of the level of error per type of transaction is not provided, the Court states that its estimate of the level of error for EAGF direct payments is below the materiality threshold of 2%. The Court tested 121 direct payment transactions, of which 103 were unaffected by error.

For EAGF market measures, the Court tested 19 transactions, of which 12 were unaffected by errors and only 2 presented an error with financial impact. Market measures are considered together with rural development and other policy areas (environment, climate and fisheries) as higher risk spending areas.

The level of error estimated by the Court for ‘Natural resources’ as a whole was 2.4%, which confirm the descending trend over time.

The audit conclusion of the Court is consistent with the error rates reported in DG AGRI’s AAR2017.

The Court considered, as was already the case for 2016, that the Land Parcel Identification System (LPIS) contributes significantly to preventing and reducing the error level. For 2017, the Court adds that the preliminary cross-checks which the paying agencies have started to conduct on direct aid applications alert farmers of certain errors in their application and give them the chance to correct. The Court also surveyed farmers and paying agencies about the use of the Geo-Spatial Aid Application (GSAA), with an overall conclusion that both (farmers and paying agencies) considered that the GSAA helped to prevent errors at applicant level and enabled them to correct mistakes in their claims. Furthermore, the GSAA generated time savings both at applicant and paying agency level, and most beneficiaries considered the GSAA more user-friendly than previous systems.

The recommendations addressed to the Commission are (para 7.43):

The Court made two recommendations in relation to EAGF:

- Assess the effectiveness of the Member States’ actions to address the causes of errors for payments for market measures and rural development, and issue further guidance where necessary.

- Monitor progress made by the paying agencies in supporting farmers not yet using the GSAA and promote best practices, in order to maximise the benefits and achieve full implementation of the new system within the regulatory deadlines.

The Commission has accepted the recommendations. It will continue to request the Member State to establish remedial action plans when serious deficiencies and weaknesses are identified and to monitor the effectiveness of their implementation. The Commission is monitoring the progress made in the Member States. The GSAA has been implemented promptly in most Member States, in accordance with the regulatory timeline.

7.2.3. *Special Reports by the Court of Auditors*

In calendar year 2018, the Court published eight special reports covering DG AGRI's activities:

- Special report No 33/2018: Combating desertification in the EU: a growing threat in need of more action (published 18 December 2018)
- Special report No 25/2018: Floods Directive: progress in assessing risks, while planning and implementation need to improve (published 20 November 2018)
- Special report No 31/2018: Animal welfare in the EU: closing the gap between ambitious goals and practical implementation
- Special report No 17/2018: Commission's and Member States' actions in the last years of the 2007-2013 programmes tackled low absorption but had insufficient focus on results (published 13 September 2018)
- Special report No 23/2018: Air pollution: Our health still insufficiently protected (published 11 September 2018)
- Special report No 11/2018: New options for financing rural development projects: Simpler but not focused on results (published 26 April 2018)
- Special report No 10/2018: Basic Payment Scheme for farmers – operationally on track, but limited impact on simplification, targeting and the convergence of aid levels (published 15 March 2018)
- Special report No 05/2018: Renewable energy for sustainable rural development: significant potential synergies, but mostly unrealised (published 1 March 2018).

8. ANNEXES

General

1. EAGF budgetary procedure for 2018

Cash position and management of appropriations

2. Monthly reimbursements to Member States decided for the 2018 financial year
3. Payments under direct management by the European Commission in the 2018 financial year (Differentiated Appropriations)
4. Payments under direct management by the European Commission in the 2018 financial year (Non-Differentiated Appropriations)

Budget outturn

5. EAGF 2018 Analysis of budget execution
6. EAGF 2018 Analysis of execution of assigned revenue C4
7. EAGF 2018 Analysis of execution of assigned revenue C5
8. EAGF 2018 Expenditure for intervention in storage
9. EAGF 2018 Expenditure by Member State, by item and by fund source
10. Evolution of EAGF Expenditure by article of the budget. Financial years 2012 to 2018
11. Evolution of EAGF Expenditure by Member State & in % terms. Financial years 2012 to 2018
12. Evolution of EAGF Direct payments expenditure by measure. Financial years 2012 to 2018
13. Evolution of EAGF Storage expenditure. Financial years 2011 to 2018
14. Evolution of the breakdown of EAGF expenditure. Financial years 2012 to 2018

Clearance of accounts

15. Appeals against Clearance Decisions pending on 15 October 2018
16. Financial corrections (Decisions 1 - 57) by decision and financial year

ANNEX 1
 EAGF Budgetary procedure for 2018

In EUR Million

Article Chapter Title	Heading	Draft Budget		Draft Budget Council position		Amending Letter 1		Draft Budget European parliament position		BUDGET	
		CA*	PA**	CA*	PA**	CA*	PA**	CA*	PA**	CA*	PA**
05 01	ADMINISTRATIVE EXPENDITURE OF POLICY AREA AGRICULTURE AND RURAL DEVELOPMENT	11,08	11,08	10,84	10,84	11,08	11,08	11,08	11,08	11,08	11,08
05 01 04	Support expenditure for operations of Policy Area Agriculture (1)	8,00	8,00	7,76	7,76	8,00	8,00	8,00	8,00	8,00	8,00
05 01 06	Consumer, Health, Agriculture and Food Executive Agency (2)	3,08	3,08	3,08	3,08	3,08	3,08	3,08	3,08	3,08	3,08
05 02	INTERVENTIONS IN AGRICULTURAL MARKETS (3)	2 276,30	2 215,10	2 235,30	2 174,10	2 358,10	2 296,90	2 283,20	2 222,00	2 358,10	2 296,90
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	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 04	Food programmes	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 05	Sugar	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 06	Olive oil	46,10	46,10	43,10	43,10	46,10	46,10	47,00	47,00	46,10	46,10
05 02 07	Textile plants	0,10	0,10	0,10	0,10	0,10	0,10	0,10	0,10	0,10	0,10
05 02 08	Fruit and vegetables	519,00	519,00	481,00	481,00	531,80	531,80	519,00	519,00	531,80	531,80
05 02 09	Products of wine-growing sector	1 051,00	1 051,00	1 051,00	1 051,00	1 058,00	1 058,00	1 051,00	1 051,00	1 058,00	1 058,00
05 02 10	Promotion	171,60	110,40	171,60	110,40	171,60	110,40	171,60	110,40	171,60	110,40
05 02 11	Other plant products/measures	233,40	233,40	233,40	233,40	233,40	233,40	233,40	233,40	233,40	233,40
05 02 12	Milk and milk products	32,10	32,10	32,10	32,10	34,10	34,10	38,10	38,10	34,10	34,10
05 02 13	Beef and veal	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 14	Sheepmeat and goatmeat	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	35,00	35,00	35,00	35,00	95,00	95,00	35,00	35,00	95,00	95,00
05 02 18	School schemes	188,00	188,00	188,00	188,00	188,00	188,00	188,00	188,00	188,00	188,00
05 03	DIRECT PAYMENTS	41 143,10	41 143,10	40 935,10	40 935,10	40 898,60	40 898,60	41 193,10	41 193,10	40 668,70	40 668,70
05 03 01	Decoupled direct payments (4)	34 668,50	34 668,50	34 480,50	34 480,50	34 539,00	34 539,00	34 718,50	34 718,50	34 309,10	34 309,10
05 03 02	Other direct payments	6 015,00	6 015,00	5 995,00	5 995,00	5 900,00	5 900,00	6 015,00	6 015,00	5 900,00	5 900,00
05 03 03	Additional amount of aid	0,10	0,10	0,10	0,10	0,10	0,10	0,10	0,10	0,10	0,10
05 03 10	Reserve for crisis in the agricultural sector	459,50	459,50	459,50	459,50	459,50	459,50	459,50	459,50	459,50	459,50
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 (5)	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 04 03	Other measures; Plant and animal genetic resources	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 07	AUDIT OF AGRICULTURAL EXPENDITURE	51,43	52,18	35,43	38,18	160,23	160,98	51,43	52,18	160,23	160,98
05 07 01	Control of agricultural expenditure	29,13	29,88	15,13	17,88	35,73	36,48	29,13	29,88	35,73	36,48
05 07 02	Settlement of disputes	22,30	22,30	20,30	20,30	124,50	124,50	22,30	22,30	124,50	124,50
05 08	POLICY STRATEGY AND COORDINATION OF POLICY AREA AGRICULTURE & RURAL DEVELOPMENT	36,41	51,02	32,28	48,90	36,41	51,02	36,41	51,02	36,41	51,02
05 08 01	Farm Accountancy Data Network (FADN)	14,90	14,11	11,90	13,11	14,90	14,11	14,90	14,11	14,90	14,11
05 08 02	Surveys on the structure of agricultural holdings	pm	10,61	pm	10,61	pm	10,61	pm	10,61	pm	10,61
05 08 03	Restructuring of systems for agricultural surveys	2,81	7,60	2,81	7,60	2,81	7,60	2,81	7,60	2,81	7,60
05 08 06	Enhancing public awareness of the common agricultural policy	14,56	14,56	13,56	13,56	14,56	14,56	14,56	14,56	14,56	14,56
05 08 09	EAGF - Operational technical assistance	4,14	4,14	4,02	4,02	4,14	4,14	4,14	4,14	4,14	4,14
TOTAL 2018 EAGF APPROPRIATIONS		43 518,32	43 472,48	43 248,95	43 207,11	43 464,42	43 418,58	43 575,22	43 529,38	43 234,52	43 188,68

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

(2) The budget item concerning EAGF is 05 01 06 01.

(3) Additional needs to be covered by assigned revenue: for the DB, the AL and the Budget estimated at EUR 400 million.

(4) Additional needs to be covered by assigned revenue: for the DB estimated at EUR 604 million, for the AL estimated at EUR 846 million and for the Budget estimated at EUR 1 076 million.

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

* CA : Commitment Appropriations

** PA: Payment Appropriations

ANNEX 2

Amounts due to Member States decided for the 2018 financial year (*)

TO PAY in EUR	2017.11 January	2017.12 February	2018.01 March	2018.02 April	2018.03 May	2018.04 June	2018.05 July	2018.06 August	2018.07 September	2018.08 October	2018.09 November	2018.10 December	2018 Compl. Payment	Financial year 2018	
BE	215.742.074,34	118.963.011,09	4.650.672,15	82.619.257,00	66.761.503,80	3.112.191,82	3.821.214,42	28.917.198,93	10.442.534,96	5.610.877,00	13.335.119,34	47.534.356,45	-115.693,15	601.394.318,15	BE
BG	3.629.952,92	377.675.608,78	2.628.004,50	2.105.739,79	39.244.425,93	52.544.118,10	241.893.484,34	61.580.997,22	1.942.114,29	3.422.830,28	3.463.687,42	17.543.024,53	0,00	807.673.988,10	BG
CZ	282.542.418,65	186.631.700,36	121.818.949,06	159.369.205,14	56.097.905,16	11.480.616,24	6.985.932,24	3.657.492,39	6.449.388,58	-2.906.765,61	2.327.645,07	3.692.554,48	0,00	838.147.041,76	CZ
DK	2.194.994,66	692.364.225,26	79.146.878,41	20.446.709,81	30.661.771,09	4.115.014,32	581.162,98	796.953,50	615.565,88	-277.351,07	8.328.120,31	1.293.615,26	124.749,14	840.392.409,55	DK
DE	3.806.493,97	4.558.435.271,66	212.226.176,79	21.492.364,39	15.481.416,56	9.467.539,37	17.519.961,42	8.461.965,22	15.783.533,00	29.568.841,27	33.606.081,46	59.185.023,08	0,00	4.985.034.668,19	DE
EE	5.603,26	122.229.433,00	377.277,27	305.869,07	287.148,85	-229.287,53	129.609,01	148.165,53	107.682,84	35.963,49	1.392.292,26	327.741,68	0,00	125.117.498,73	EE
IE	775.421.198,78	371.853.044,20	14.922.447,87	7.348.094,00	5.989.915,67	3.173.641,97	4.681.490,12	2.321.674,63	14.960.401,51	1.501.439,68	2.439.926,76	17.966.726,96	0,00	1.222.580.002,15	IE
EL	702.285.017,49	932.521.533,17	7.844.645,02	62.317.867,12	205.542.423,77	3.073.872,55	122.170.002,85	15.713.220,91	860.033,23	-98.614.684,79	10.202.099,39	44.159.680,79	0,00	2.008.075.711,50	EL
ES	2.640.599.857,83	1.397.958.235,24	10.081.812,22	106.123.095,91	319.033.574,93	251.743.886,08	122.215.732,94	274.944.621,26	55.293.519,02	-75.992.715,34	59.081.907,73	306.910.523,02	-1.040.818,78	5.466.953.232,06	ES
FR	258.431.338,26	148.253.737,46	618.365.331,16	5.430.910.060,12	458.664.513,91	228.469.744,45	66.646.942,91	63.601.341,71	63.210.487,64	19.031.125,92	210.304.088,71	90.144.508,00	0,00	7.656.033.220,25	FR
HR	126.354.227,54	66.311,95	30.530,30	69.657.040,11	7.780.313,32	11.572.782,43	10.112.166,53	14.407.385,77	484.776,28	1.634.861,35	481.557,59	4.630.293,25	0,00	247.212.246,42	HR
IT	1.995.575.666,19	115.193.398,81	21.919.268,83	334.092.520,62	313.755.785,90	59.173.571,07	87.406.894,61	882.098.096,02	30.855.062,95	-25.887.456,04	59.117.673,89	200.432.971,18	0,00	4.073.733.454,03	IT
CY	69.300,71	43.301.184,35	4.362.219,77	1.045.880,39	715.321,52	-490.341,60	458.675,47	134.011,43	663.594,35	441.315,51	2.182.848,32	3.503.855,50	0,00	56.387.865,72	CY
LV	76.416.147,46	110.505.106,11	32.545.437,89	1.402.394,60	3.612.122,25	1.391.706,15	446.800,41	1.700.772,17	2.337.640,50	3.628.783,99	126.568,39	2.609.088,56	0,00	236.722.568,48	LV
LT	213.947.057,12	197.282.890,44	12.113.872,25	2.130.859,62	26.626.351,08	3.186.531,02	1.352.421,64	1.673.324,37	400.776,48	11.302.643,98	183.036,22	16.643.345,03	0,00	486.843.109,25	LT
LU	46.556,47	21.672.162,39	410.608,60	242.464,69	9.788.189,26	0,00	136.561,80	694.004,58	204.001,04	-266,02	26.621,57	17.890,37	0,00	33.238.794,75	LU
HU	663.007.623,58	9.580.806,51	358.081.278,68	67.395.124,78	128.907.363,71	10.750.639,04	12.615.828,03	8.225.030,02	2.770.746,04	2.338.227,65	7.928.041,64	20.459.354,78	-2.444.864,00	1.289.615.200,46	HU
MT	-646,42	-7.050,56	-693,68	2.611,15	4.885.429,84	96.505,10	40.925,94	8.807,27	72.951,66	-1.904,08	8.254,81	137.006,63	0,00	5.242.197,66	MT
NL	3.959.359,45	627.116.714,54	2.404.408,99	12.552.502,49	26.100.357,32	22.015.517,42	18.537.466,76	13.723.787,50	13.786.877,72	7.001.196,48	7.481.149,00	16.528.400,12	0,00	771.207.737,79	NL
AT	1.442.961,59	668.406.677,67	1.847.614,26	1.305.095,30	1.217.720,93	15.381.154,21	945.467,97	3.026.558,26	754.404,55	10.282.143,27	5.746.461,94	5.253.570,41	0,00	715.609.830,36	AT
PL	2.116.787.964,17	67.902.927,97	5.952.321,66	181.012.817,73	238.716.270,98	174.247.137,43	224.520.536,44	216.895.072,65	30.834.260,42	11.921.046,71	22.540.661,73	15.826.677,10	0,00	3.307.157.694,99	PL
PT	330.365.782,73	292.033.057,74	5.486.317,78	17.582.310,22	9.404.076,68	8.772.062,35	4.893.790,01	47.851.402,48	10.798.948,07	-7.607.845,68	6.868.162,66	13.624.125,98	-2.095,44	740.070.095,58	PT
RO	664.267.352,23	414.782.550,35	195.004.799,01	216.417.295,59	103.807.023,03	29.349.814,88	87.565.950,06	25.597.554,26	-1.579.731,97	-1.687.395,80	3.371.134,74	32.060.719,57	0,00	1.768.957.065,95	RO
SI	20.466,89	42.157,69	61.593.646,19	69.140.983,11	2.697.909,36	1.006.684,09	736.053,17	358.925,38	414.834,66	470.840,51	875.128,92	4.465.690,08	0,00	141.823.320,05	SI
SK	25.158.790,43	254.897.682,16	4.951.410,79	46.274.191,12	53.363.060,05	25.250.183,18	14.749.982,04	8.438.543,47	5.622.689,95	3.767.229,77	1.427.044,00	-808.580,65	0,00	443.092.226,31	SK
FI	1.398.391,65	465.857.558,31	-1.691.806,90	232.083,39	150.727,13	361.590,88	409.843,01	51.102.161,62	7.062.394,62	509.497,80	1.433.418,93	1.685.182,68	-54.155,68	528.456.887,44	FI
SE	2.591.585,98	628.449.919,15	13.755.463,31	21.257.848,93	8.240.033,69	2.820.075,41	2.301.420,14	1.599.851,32	868.577,15	1.364.632,15	1.678.273,79	12.034.611,42	0,00	696.962.292,44	SE
UK	215.263.175,30	1.658.735.946,00	426.357.865,47	63.160.152,73	32.192.210,12	107.098.362,99	224.878.968,76	351.774.887,43	19.015.092,50	-4.911.554,84	10.318.894,97	28.058.679,77	0,00	3.131.942.681,20	UK
TOTAL	11.321.330.713,23	14.482.705.801,80	2.217.186.757,65	6.997.942.438,92	2.169.724.865,84	1.038.935.313,42	1.278.755.286,02	2.089.453.807,30	295.033.157,92	-104.054.442,46	476.275.901,56	965.920.636,03	-3.532.877,91	43.225.677.359,32	

(*) The total amount paid out (EUR 43 225 151 242,49) was less due to suspensions for Poland (EUR 652 883,38 partly reimbursed for EUR 126 766,55).

ANNEX 3

Payments carried out under direct management by the European Commission during financial year 2018 (differentiated appropriations)

in EUR

Direct management payments on the appropriations of the 2018 Budget				
Budget item	Total available commitment appropriations	Commitments	Total available payment appropriations	Amounts charged (payments)
05 02 10 02	88.600.000,00	88.600.000,00	24.696.000,00	24.696.000,00
05 04 03 02	pm	0,00	pm	0,00
05 07 01 02	9.280.000,00	9.279.971,58	9.879.183,00	9.859.896,50
05 08 01 00	14.900.087,00	14.743.559,23	14.194.446,00	14.131.123,37
05 08 02 00	0,00	0,00	6.826.858,00	6.570.682,44
05 08 03 00	2.806.812,00	1.895.012,70	6.625.979,00	6.514.999,00
TOTAL	115.586.899,00	114.518.543,51	62.222.466,00	61.772.701,31
Direct management payments on additional appropriations (assigned revenue) and not-automatically carried over appropriations from financial year 2017 to financial year 2018				
Budget item	Additional / Carryovers	Commitments	Payment appropriations	Amounts charged (payments)
C5				
05 07 01 02	6.236,40	6.236,40	6.236,40	6.236,40

ANNEX 4

Payments carried out under direct management by the European Commission during financial year 2018 (non-differentiated appropriations)

in EUR

Direct management payments on the appropriations of the 2018 Budget					
Budget item	Total available appropriations	Commitments	Cancelled commitment appropriations	Amounts charged (payments)	Automatic carryovers
05 01 04 01	7.600.000,00	6.796.076,01	803.923,99	2.646.783,99	4.149.292,02
05 01 06 01	3.080.000,00	3.080.000,00	0,00	3.080.000,00	0,00
05 08 06 00	14.560.000,00	14.557.195,66	2.804,34	2.557.003,45	12.000.192,21
05 08 09 00	3.140.000,00	2.491.708,95	648.291,05	1.123.762,08	1.367.946,87
TOTAL	28.380.000,00	26.924.980,62	1.455.019,38	9.407.549,52	17.517.431,10
Direct management payments on additional appropriations (assigned revenue) and not-automatically carried over appropriations from financial year 2017 to financial year 2018					
Budget item	Carryovers	Commitments	Available appropriations	Amounts charged (payments)	Still to be charged
-	-	-	-	-	-
Direct management payments on automatically carried over appropriations from financial year 2017 to financial year 2018					
Budget item	Commitments carryovers	Decommitments	Total commitments remaining carryovers	Amounts charged (payments)	Appropriations lapsing
05 01 04 01	4.215.046,74	184.011,48	4.031.035,26	4.027.535,26	3.500,00
05 01 06 01	0,00	-	-	-	-
05 08 06 00	12.237.313,49	715.605,00	11.521.708,49	11.498.787,75	22.920,74
05 08 09 00	1.219.325,83	-	1.219.325,83	1.219.325,83	0,00
TOTAL	17.671.686,06	899.616,48	16.772.069,58	16.745.648,84	26.420,74

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2018 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M	F	H	T	C	A	I	HEADING	ADOPTED BUDGET	AMENDING	ASSIGNED	TRANSFERS	TOTAL AVAILABLE	EXECUTION 2018	DIFFERENCE	APPROPRIATIONS	DIFFERENCE	% EXECUTION /
								2018	BUDGET	REVENUE							
								(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
(a)																	
05 AGRICULTURE AND RURAL DEVELOPMENT								43.234.516.899	-1.400.000	2.051.159.334	0	45.284.276.233	44.364.488.153	919.788.080	899.331.526	20.456.554	100%
05 01 ADMINISTRATIVE EXPENDITURE OF THE AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA								11.080.000	-400.000	0	0	10.680.000	9.876.076	803.924	0	803.924	92%
2	05	01	04	Support expenditure				8.000.000	-400.000	0	0	7.600.000	6.796.076	803.924	0	803.924	89%
2	05	01	04	01	European Agricultural Guarantee Fund (EAGF) - Non-operational technical assistance			8.000.000	-400.000	0	0	7.600.000	6.796.076	803.924	0	803.924	89%
2	05	01	06	Executive agencies				3.080.000	0	0	0	3.080.000	3.080.000	0	0	0	100%
2	05	01	06	01	Consumer, Health, Agriculture and Food Executive Agency — Contribution from the Agricultural promotion programme			3.080.000	0	0	0	3.080.000	3.080.000	0	0	0	100%
05 02 IMPROVING THE COMPETITIVENESS OF THE AGRICULTURAL SECTOR THROUGH INTERVENTIONS IN AGRICULTURAL MARKETS								2.358.100.000	0	400.000.000	45.267.908	2.803.367.908	2.709.448.854	93.919.054	93.914.111	4.943	100%
2	05	02	01	Cereals				p.m.	0	0	14.897.957	14.897.957	14.897.957	0	0	0	-
2	05	02	01	01	Export refunds for cereals			p.m.	0	0	0	0	0	0	0	0	0
2	05	02	01	02	Intervention storage of cereals			p.m.	0	0	0	0	0	0	0	0	0
2	05	02	01	99	Other measures (cereals)			p.m.	0	0	14.897.957	14.897.957	14.897.957	0	0	0	0
2	05	02	02	Rice				p.m.	0	0	0	0	0	0	0	0	-
2	05	02	02	01	Export refunds for rice			p.m.	0	0	0	0	0	0	0	0	0
2	05	02	02	02	Intervention storage of rice			p.m.	0	0	0	0	0	0	0	0	0
2	05	02	02	99	Other measures (rice)			p.m.	0	0	0	0	0	0	0	0	0
2	05	02	03	Refunds on non-Annex I products				p.m.	0	0	0	0	0	0	0	0	-
2	05	02	04	Food programmes				p.m.	0	0	0	0	0	0	0	0	-
2	05	02	04	99	Other measures (food programmes)			p.m.	0	0	0	0	0	0	0	0	0
2	05	02	05	Sugar				p.m.	0	0	0	0	0	0	0	0	-
2	05	02	05	01	Export refunds for sugar and isoglucose			p.m.	0	0	0	0	0	0	0	0	0
2	05	02	05	03	Production refunds for sugar used in the chemical industry			p.m.	0	0	0	0	0	0	0	0	0
2	05	02	05	08	Private storage of sugar			p.m.	0	0	0	0	0	0	0	0	0
2	05	02	05	99	Other measures (sugar)			p.m.	0	0	0	0	0	0	0	0	0
2	05	02	06	Olive oil				46.100.000	0	0	1.820.790	47.920.790	47.920.784	6	0	6	100%
2	05	02	06	03	Private storage of olive oil			p.m.	0	0	0	0	0	0	0	0	0
2	05	02	06	05	Quality improvement measures			46.000.000	0	0	1.920.790	47.920.790	47.920.784	6	0	6	100%
2	05	02	06	99	Other measures (olive oil)			100.000	0	0	-100.000	0	0	0	0	0	0
2	05	02	07	Textile plants				100.000	0	0	-100.000	0	0	0	0	0	-
2	05	02	07	02	Private storage of flax fibre			p.m.	0	0	0	0	0	0	0	0	0
2	05	02	07	03	Cotton — National restructuring programmes			p.m.	0	0	0	0	0	0	0	0	0
2	05	02	07	99	Other measures (textile plants)			100.000	0	0	-100.000	0	0	0	0	0	0
2	05	02	08	Fruits and vegetables				531.800.000	0	400.000.000	27.263.942	959.063.942	865.146.648	93.917.294	93.914.111	3.183	100%
2	05	02	08	03	Operational funds for producer organisations			472.000.000	0	400.000.000	52.814.682	924.814.682	830.900.571	93.914.111	93.914.111	0	100%
2	05	02	08	11	Aid to producer groups for preliminary recognition			10.000.000	0	0	-5.155.000	4.845.000	4.844.990	10	0	10	100%
2	05	02	08	12	School fruit scheme			10.000.000	0	0	-140.740	9.859.260	9.859.260	0	0	0	100%
2	05	02	08	99	Other measures (fruit and vegetables)			39.800.000	0	0	-20.255.000	19.545.000	19.541.827	3.173	0	3.173	100%

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2018 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M F H	T	C	A	I	HEADING	ADOPTED BUDGET	AMENDING	ASSIGNED	TRANSFERS	TOTAL AVAILABLE	EXECUTION 2018	DIFFERENCE	APPROPRIATIONS	DIFFERENCE	% EXECUTION /
						2018	BUDGET	REVENUE		APPROPRIATIONS		EXECUTION / TOTAL	CARRIED OVER	EXECUTION / TOTAL	
						(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
(a)															
2	05	02	09		Products of the wine-growing sector	1 058 000 000	0	0	-89 905 860	968 094 140	968 094 138	2	0	2	100%
2	05	02	09	08	National support programmes for the wine sector	1 057 000 000	0	0	-88 996 960	968 003 040	968 003 038	2	0	2	100%
2	05	02	09	99	Other measures (wine-growing sector)	1 000 000	0	0	-908 900	91 100	91 100	0	0	0	-
2	05	02	10		Promotion	171 600 000	0	0	-10 385 290	161 214 710	161 214 706	4	0	4	100%
2	05	02	10	01	Promotion measures - Payments by Member States	83 000 000	0	0	-10 385 290	72 614 710	72 614 706	4	0	4	100%
2	05	02	10	02	Promotion measures - Direct payments by the Union	88 600 000	0	0	0	88 600 000	88 600 000	0	0	0	100%
2	05	02	10	99	Other measures (promotion)	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	11		Other plant products/measures	233 400 000	0	0	-2 201 990	231 198 010	231 198 002	8	0	8	100%
2	05	02	11	03	Hops - Aid to producer organisations	2 300 000	0	0	-23 000	2 277 000	2 277 000	0	0	0	100%
2	05	02	11	04	POSEI (excluding direct payments)	231 000 000	0	0	-2 249 156	228 750 844	228 750 836	8	0	8	100%
2	05	02	11	99	Other measures (other plant products/measures)	100 000	0	0	70 166	170 166	170 166	0	0	0	-
2	05	02	12		Milk and Milk products	34 100 000	0	0	166 982 990	201 082 990	201 081 275	1 715	0	1 715	100%
2	05	02	12	01	Refunds for milk and milk products	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	12	02	Storage measures for skimmed-milk powder	12 000 000	0	0	170 323 930	182 323 930	182 323 930	1	0	1	100%
2	05	02	12	04	Storage measures for butter and cream	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	12	06	Private storage of certain cheeses	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	12	08	School milk	22 000 000	0	0	-2 944 140	19 055 860	19 055 851	9	0	9	100%
2	05	02	12	99	Other measures (milk and milk products)	100 000	0	0	-396 800	-296 800	-298 505	1 705	0	1 705	101%
2	05	02	13		Beef and Veal	p.m.	0	0	129 789	129 789	129 787	2	0	2	100%
2	05	02	13	01	Refunds for beef and veal	p.m.	0	0	112 312	112 312	112 311	1	0	1	100%
2	05	02	13	02	Storage measures for beef and veal	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	13	04	Refunds for live animals	p.m.	0	0	31 891	31 891	31 890	1	0	1	100%
2	05	02	13	99	Other measures (beef and veal)	p.m.	0	0	-14 414	-14 414	-14 415	1	0	1	100%
2	05	02	14		Sheepmeat and goatmeat	p.m.	0	0	-1 390	-1 390	-1 391	1	0	1	100%
2	05	02	14	01	Private storage of sheepmeat and goatmeat	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	14	99	Other measures (sheepmeat and goatmeat)	p.m.	0	0	-1 390	-1 390	-1 391	1	0	1	100%
2	05	02	15		Pigmeat, eggs and poultry, bee-keeping and other animal products	95 000 000	0	0	-31 050 930	63 949 070	63 949 056	14	0	14	100%
2	05	02	15	01	Refunds for pigmeat	p.m.	0	0	12	12	11	1	0	1	95%
2	05	02	15	02	Private storage of pigmeat	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	15	04	Refunds for eggs	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	15	05	Refunds for poultrymeat	p.m.	0	0	12 256	12 256	12 255	1	0	1	-
2	05	02	15	06	Specific aid for bee-keeping	35 000 000	0	0	-1 088 438	33 911 562	33 911 555	7	0	7	100%
2	05	02	15	99	Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products)	60 000 000	0	0	-29 974 760	30 025 240	30 025 234	6	0	6	100%
2	05	02	18		School schemes	188 000 000	0	0	-32 182 100	155 817 900	155 817 892	8	0	8	-

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2018 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M F H	T	C	A	I	HEADING	ADOPTED BUDGET 2018	AMENDING BUDGET 6/2018 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2018	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2019	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2019	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2019
						(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
(a)															
05 03 DIRECT PAYMENTS AIMED AT CONTRIBUTING TO FARM INCOMES, LIMITING FARM INCOME VARIABILITY AND MEETING ENVIRONMENT AND CLIMATE OBJECTIVES						40 668 700 000	0	1 651 153 098	0	42 319 853 098	41 496 516 339	823 336 759	814 417 415	8 919 344	100%
2	05	03	01		Decoupled direct payments	34 309 100 000	0	1 200 653 098	150 083 601	35 659 836 699	35 304 819 644	355 017 055	354 917 415	99 640	100%
2	05	03	01	01	SPS (single payment scheme)	19 000 000	0	0	-4 724 590	14 275 410	14 275 401	9	0	9	100%
2	05	03	01	02	SAPS (single area payment scheme)	4 162 000 000	0	0	15 307 237	4 177 307 237	4 177 307 237	0	0	0	100%
2	05	03	01	07	Redistributive payment	1 666 000 000	0	0	-15 183 924	1 650 816 076	1 650 816 075	1	0	1	100%
2	05	03	01	10	Basic payment scheme (BPS)	16 326 100 000	0	1 200 653 098	129 009 822	17 655 762 920	17 300 845 505	354 917 415	354 917 415	0	100%
2	05	03	01	11	Payment for agricultural practices beneficial for the climate and the environment	11 739 000 000	0	0	35 595 411	11 774 595 411	11 774 595 411	0	0	0	100%
2	05	03	01	12	Payment for farmers in areas with natural constraints	5 000 000	0	0	-84 887	4 915 113	4 915 112	1	0	1	100%
2	05	03	01	13	Payment for young farmers	391 000 000	0	0	-9 387 506	381 612 494	381 612 493	1	0	1	100%
2	05	03	01	99	Other (decoupled direct payments)	1 000 000	0	0	-447 962	552 038	452 409	99 629	0	99 629	-
2	05	03	02		Other direct payments	5 900 000 000	0	0	-149 989 553	5 750 010 447	5 750 010 445	2	0	2	100%
2	05	03	02	40	Crop-specific payment for cotton	242 000 000	0	0	1 748 034	243 748 034	243 748 034	0	0	0	100%
2	05	03	02	44	Specific support (Article 68 of Regulation (EC) No 73/2009) — Coupled direct payments	2 000 000	0	0	-1 141 769	858 231	858 230	1	0	1	100%
2	05	03	02	50	POSEI - European Union support programmes	420 000 000	0	0	2 006 970	422 006 970	422 006 970	0	0	0	100%
2	05	03	02	52	POSEI - Aegean Islands	17 000 000	0	0	-235 385	16 764 615	16 764 615	0	0	0	100%
2	05	03	02	60	Voluntary coupled support scheme	3 993 000 000	0	0	40 188 856	4 033 188 856	4 033 188 856	0	0	0	100%
2	05	03	02	61	Small farmers scheme	1 224 000 000	0	0	-188 413 500	1 035 586 500	1 035 586 499	1	0	1	100%
2	05	03	02	99	Other (direct payments)	2 000 000	0	0	-4 142 759	-2 142 759	-2 142 759	0	0	0	-
2	05	03	03		Additional amounts of aid	100 000	0	0	-94 048	5 952	5 951	1	0	1	100%
2	05	03	09		Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline (c)	p.m.	0	450 500 000	459 500 000	910 000 000	441 680 299	468 319 701	459 500 000	8 819 701	99%
2	05	03	10		Reserve for crisis in the agricultural sector	459 500 000	0	0	-459 500 000	0	0	0	0	0	-

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2018 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M F F H	T	C	A	I	HEADING	ADOPTED BUDGET 2018	AMENDING BUDGET 6/2018 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2018	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2019	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2019	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2019
						(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
(a)															
05 04 RURAL DEVELOPMENT						0	0	0	-479 631	-479 631	-488 523	8 892	0	8 892	-
2	05	04	01		Completion of rural development financed by the EAGGF-Guarantee Section – Programming period 2000 - 2006	p.m.	0	0	-479 631	-479 631	-488 523	8 892	0	8 892	-
2	05	04	01	14	Completion of rural development financed by the EAGGF Guarantee Section - Programming period 2000-2006	p.m.	0	0	-479 631	-479 631	-488 523	8 892	0	8 892	-
2	05	04	03		Completion of other measures	p.m.	0	0	0	0	0	0	0	0	-
2	05	04	03	02	Plant and animal genetic resources - Completion of earlier measures	p.m.	0	0	0	0	0	0	0	0	-
05 07 AUDIT OF AGRICULTURAL EXPENDITURE FINANCED BY THE EAGF						160 230 000	0	6 236	-44 788 277	115 447 959	115 447 930	29	0	29	100%
2	05	07	01		Control of agricultural expenditure		0	6 236	-9 062 725	26 673 511	26 673 482	29	0	29	100%
2	05	07	01	02	Monitoring and preventive measures - Direct payments by the Union		9 130 000	6 236	150 000	9 286 236	9 286 208	28	0	28	100%
2	05	07	01	06	Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years'		21 400 000	0	-9 171 480	12 228 520	12 228 519	1	0	1	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		5 200 000	0	-41 245	5 158 755	5 158 755	0	0	0	100%
2	05	07	02		Settlement of disputes		124 500 000	0	-35 725 552	88 774 448	88 774 448	0	0	0	-
05 08 POLICY STRATEGY AND COORDINATION OF THE AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA						36 406 899	-1 000 000	0	0	35 406 899	33 687 477	1 719 422	0	1 719 422	95%
2	05	08	01		Farm Accountancy Data Network (FADN)		14 900 087	0	0	14 900 087	14 743 559	156 528	0	156 528	99%
2	05	08	02		Surveys on the structure of agricultural holdings		0	0	0	0	0	0	0	0	-
2	05	08	03		Restructuring of systems for agricultural surveys		2 806 812	0	0	2 806 812	1 895 013	911 799	0	911 799	68%
2	05	08	06		Enhancing public awareness of the common agricultural		14 560 000	0	0	14 560 000	14 557 196	2 804	0	2 804	100%
2	05	08	09		EAGF - Operational technical assistance		4 140 000	-1 000 000	0	3 140 000	2 491 709	648 291	0	648 291	79%
TOTAL 2018 EAGF						43 234 516 899	-1 400 000	2 051 159 334	0	45 284 276 233	44 364 488 153	919 788 080	908 331 526	11 456 554	100%

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

(b) For EAGF, the Amending Budget No 6/2017 concerns only item 05 01 04 01 and article 05 08 09: appropriations were reduced by EUR 0.9 million and EUR 1.0 million respectively.

(c) The difference established in column (9) relates to unused appropriations for the reimbursement in relation to financial discipline in 2018 which cannot be used by the EAGF after 2018.

ANNEX 6

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

Commitment Appropriations						Assigned Revenue 2018					Use of Assigned Revenue					in EUROS
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Item	Funds	Description	Amount		Carriedforward to 2019				
				Budgetary Item	Amount					Detail	Total		Detail	Total		
					Detail	Total										
CHAPTER 67 : REVENUE CONCERNING EAGF																
6 7 0 1	IC4	Clearance of EAGF accounts – Assigned revenue	861 884 003,55	05 02 08 03	196 155 472,43		05 02 08 03	C4	Operational funds for producer organisations	102 241 361,56						
				05 03 01 10	665 728 531,12		05 03 01 10	C4	Basic payment scheme (BPS)	310 811 116,06						
						861 884 003,55				413 052 477,62		448 831 525,93				
6 7 0 2	IC4	EAGF Irregularities – Assigned revenue	131 592 394,89	05 03 01 10	131 592 394,89		05 03 01 10	C4	Basic payment scheme (BPS)	131 592 394,89						
6 7 0 3	IC4	Superlevy from milk producers – Assigned revenue	3 884 635,12	05 03 01 10	3 884 635,12		05 03 01 10	C4	Basic payment scheme (BPS)	3 884 635,12						
						135 477 030,01				135 477 030,01		0,00				
6 7 0	IC4	Revenue concerning EAGF	997 361 033,56													
6 7	IC4	REVENUE CONCERNING EAGF TOTAL Chapter 67	997 361 033,56								548 529 507,63	448 831 525,93				
TOTAL			997 361 033,56							TOTAL	548 529 507,63	448 831 525,93				

ANNEX 7

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

Commitment Appropriations

in EUROS

Assigned Revenue 2018					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	603 292 064,36	05 02 08 03	203 844 527,57		05 02 08 03	C5	Operational funds for producers organisations	203 844 527,57			
				05 03 01 10	399 447 536,79		05 03 01 01	C5	Basic payment scheme (BPS)	399 447 536,79			
					603 292 064,36						603 292 064,36		
6 7 0 2	IC5	EAGF Irregularities – Assigned revenue	0,00										
6 7 0 3	IC5	Superlevy from milk producers – Assigned revenue	0,00										
					0,00						0,00		
6 7 0	IC5	Revenue concerning EAGF	603 292 064,36										
6 7	IC5	REVENUE CONCERNING EAGF TOTAL Chapter 67	603 292 064,36			603 292 064,36					603 292 064,36		
TOTAL			603 292 064,36							TOTAL	603 292 064,36		

ANNEX 8

Budget 2018 - 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									
FIBRE FLAX AND HEMP									
PRODUCTS OF THE WINE-GROWING SECTOR/ ALCOHOL									
MILK PRODUCTS	182,32	1,22	181,10	11,69		42,91	126,50		126,50
SKIMMED MILK	182,32	1,22	181,10	11,69		42,91	126,50		126,50
BUTTER AND CREAM									
CHEESE									
BEEF MEAT									
PIGMEAT									
TOTAL	182,32	1,22	181,10	11,69		42,91	126,50		126,50

ANNEX 9
 Budget 2018 - 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 Agricultural Guarantee Fund (EAGF) — Non-operational technical assistance															
05 01 04	C1	Support expenditure for operations and programmes in the 'Agriculture and rural development' policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 01 06 01	C1	Consumer, Health, Agriculture and Food Executive Agency — Contribution from the agricultural promotion programme															
05 01 06	C1	Executive agencies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 01	C1	Administrative expenditure of the 'Agriculture and rural development' policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 02 01 99	C1	Other measures (cereals)						1 338 863								3 396 294	9 084 327
05 02 01	C1	Cereals	0	0	0	0	0	1 338 863	0	0	0	0	0	0	0	3 396 294	9 084 327
05 02 06 05	C1	Quality improvement measures								13 392 496		523 795		34 004 493			
05 02 06	C1	Olive oil	0	0	0	0	0	0	0	13 392 496	0	523 795	0	34 004 493	0	0	0
05 02 08 03	C1		45 499 311		1 413 413	2 951 449	26 118 291		263 036	12 725 583	137 000 572	53 485 309		170 303 813	758 819	448 090	
05 02 08 03	C4	Operational funds for producer organisations								72 148 895	30 092 466						
05 02 08 03	C5		14 614 202		784 333	1 837 226	14 880 745		4 105 767	6 578 677	25 923 670	26 311 730		78 842 974	38 970	252 758	
05 02 08 03	C1,C4,C5		60 113 513	0	2 197 746	4 788 675	40 999 036	0	4 368 803	19 304 260	235 073 137	109 889 506	0	249 146 787	797 789	700 848	0
05 02 08 11	C1	Aid to producer groups for preliminary recognition		1 981 676								2 911					
05 02 08 12	C1	School fruit scheme	220 490		548 422	462 683	1 503 832				646 452	1 044 244	5 163	40 615	30 425		66 662
05 02 08 99	C1	Other measures (fruit and vegetables)								859 644	1 700 168		1 003 427	62 693	555 002		
05 02 08	C1		45 719 802	1 981 676	1 961 835	3 414 132	27 622 123	0	263 036	13 585 227	139 347 192	54 532 465	1 008 590	170 407 121	1 344 247	448 090	66 662
05 02 08	C4	Fruit and vegetables	0	0	0	0	0	0	0	0	72 148 895	30 092 466	0	0	0	0	0
05 02 08	C5		14 614 202	0	784 333	1 837 226	14 880 745	0	4 105 767	6 578 677	25 923 670	26 311 730	0	78 842 974	38 970	252 758	0
05 02 08	C1,C4,C5		60 334 003	1 981 676	2 746 168	5 251 358	42 502 868	0	4 368 803	20 163 904	237 419 757	110 936 662	1 008 590	249 250 095	1 383 217	700 848	66 662
05 02 09 08	C1	National support programmes for the wine sector		24 339 989	5 115 513		33 515 029			14 625 985	161 384 689	280 544 997	5 591 596	308 581 406	4 645 869		
05 02 09 99	C1	Other measures (wine-growing sector)									90 397			702			
05 02 09	C1	Products of the wine-growing sector	0	24 339 989	5 115 513	0	33 515 029	0	0	14 625 985	161 475 086	280 544 997	5 591 596	308 582 108	4 645 869	0	0
05 02 10 01	C1	Promotion measures — Payments by Member States	3 662 816	577 926	1 295 777	1 654 260	1 202 940	96 676	1 647 175	12 262 458	9 266 404	11 409 752		14 121 222	1 464 901	377 958	1 967 848
05 02 10 02	C1	Promotion measures — Direct payments by the Union															
05 02 10	C1	Promotion	3 662 816	577 926	1 295 777	1 654 260	1 202 940	96 676	1 647 175	12 262 458	9 266 404	11 409 752	0	14 121 222	1 464 901	377 958	1 967 848
05 02 11 03	C1	Hops — Aid to producer organisations					2 277 000										
05 02 11 04	C1	POSEI (excluding direct payments)								5 259 243	75 336 589	124 773 121					
05 02 11 99	C1	Other measures (other plant products/measures)									42 284			127 882			
05 02 11	C1	Other plant products/measures	0	0	0	0	2 277 000	0	0	5 259 243	75 378 873	124 773 121	0	127 882	0	0	0
05 02 12 02	C1	Storage measures for skimmed-milk powder	34 390 185		1 899 224		33 149 770	335 913	19 529 420		2 157 859	38 113 860				2 727 219	15 390 845
05 02 12 08	C1	School milk	49 600		86 719	556 443	200 955	4 277	91 274	7 280	51 482	4 466 143	32 658	1 538 466	74 222	2 357	
05 02 12 99	C1	Other measures (milk and milk products)	-14 101			-403	-445		1 770		-19 302	-115 256	-14 717				
05 02 12	C1	Milk and milk products	34 425 684	0	1 985 944	556 040	33 350 280	340 190	19 622 464	7 280	2 190 039	42 464 747	17 942	1 538 466	74 222	2 729 577	15 390 845
05 02 13 01	C1	Refunds for beef and veal					31 890										
05 02 13 04	C1	Refunds for live animals															
05 02 13 99	C1	Other measures (beef and veal)	-2 411									-8 155		-3 849			
05 02 13	C1	Beef and veal	-2 411	0	0	0	31 890	0	0	0	0	-8 155	0	-3 849	0	0	0
05 02 14 99	C1	Other measures (sheepmeat and goatmeat)										-1 321		-71			
05 02 14	C1	Sheepmeat and goatmeat	0	0	0	0	0	0	0	0	0	-1 321	0	-71	0	0	0
05 02 15 01	C1	Refunds for pigmeat															
05 02 15 05	C1	Refunds for poultrymeat					12 255										
05 02 15 06	C1	Specific aid for bee-keeping	249 313	977 696	1 250 506	152 284	1 367 336	81 195	36 330	3 408 676	5 151 995	3 670 580	1 130 528	2 892 551	84 350	192 869	314 621
05 02 15 99	C1	Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products)	-2									29 105 243		-1 905			
05 02 15	C1	Pigmeat, eggs and poultry, bee-keeping and other animal products	249 311	977 696	1 250 506	152 284	1 379 591	81 195	36 330	3 408 676	5 151 995	32 775 824	1 130 528	2 890 645	84 350	192 869	314 621
05 02 18 00	C1	School schemes	1 090 342	3 748 868	6 139 178	812 408	30 831 377	1 304 502	2 552 292		14 188 820	1 871 204	984 740	29 795 935	200 907	1 546 295	2 110 344
05 02 18	C1	School schemes	1 090 342	3 748 868	6 139 178	812 408	30 831 377	1 304 502	2 552 292	0	14 188 820	1 871 204	984 740	29 795 935	200 907	1 546 295	2 110 344
05 02	C1	Improving the competitiveness of the agricultural sector through interventions in agricultural markets	85 145 543	31 626 156	17 748 753	6 589 123	130 210 230	3 161 426	24 121 296	62 541 366	406 998 409	548 886 430	8 733 396	561 463 954	7 814 495	8 691 082	28 934 646
05 02	C4		0	0	0	0	0	0	0	0	72 148 895	30 092 466	0	0	0	0	0
05 02	C5		14 614 202	0	784 333	1 837 226	14 880 745	0	4 105 767	6 578 677	25 923 670	26 311 730	0	78 842 974	38 970	252 758	0
05 02	C1,C4,C5		99 759 745	31 626 156	18 533 086	8 426 349	145 090 975	3 161 426	28 227 064	69 120 043	505 070 975	605 290 626	8 733 396	640 306 928	7 853 465	8 943 840	28 934 646

ANNEX 9
 Budget 2018 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*) (**)

Commitment Appropriations		In EUROS															
Budget line	Fund source	Heading	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT
05 03 01 01	C1	Single payment scheme (SPS)	38 428			30 479	144 269		1 002 845	326 827	3 092 521	298 581	3 598	7 837 269			
05 03 01 02	C1	Single area payment scheme (SAPS)		366 317 752	449 292 149			78 121 049							30 073 011	115 732 536	175 342 078
05 03 01 07	C1	Redistributive payment	46 059 380	54 146 765			331 274 006					703 157 803	23 400 160				69 306 886
05 03 01 10	C1	Basic payment scheme (BPS)	160 710 002			539 907 793	2 931 168 656		805 121 725	1 017 329 163	2 489 137 259	3 048 598 868	101 712 434	1 643 986 503			
05 03 01 10	C4		190 439			214 868	1 719 914		1 891 153	1 119 153	30 545 476	10 055 815	329 700	175 476 960			
05 03 01 10	C5		53 526 856			1 234	26 831		679 109		143 167 384	3 519 747	2 681	191 886 183			
05 03 01 10	C1,C4,C5		214 427 296	0	0	540 123 895	2 932 915 401	0	807 691 986	1 018 448 316	2 662 850 119	3 062 174 430	102 044 815	2 011 349 646	0	0	0
05 03 01 11	C1	Payment for agricultural practices beneficial for the climate and the environment	145 803 581	233 925 336	248 017 624	246 098 497	1 422 265 266	35 912 767	352 640 013	525 567 105	1 404 783 363	2 096 954 555	71 333 332	1 018 393 370	14 778 505	66 698 927	137 284 583
05 03 01 12	C1	Payment for farmers in areas with natural constraints				2 795 054											
05 03 01 13	C1	Payment for young farmers	8 357 290	735 694	2 421 300	4 547 487	50 279 479	345 174	19 686 343	21 902 532	18 665 770	50 309 561	4 506 590	40 107 201	423 054	3 297 228	7 991 554
05 03 01 99	C1	Other (decoupled direct payments)	-108 814			-3 233					4 286	17 560		353 608			2 086
05 03 01	C1	Decoupled direct payments	360 859 866	655 125 547	699 731 073	793 376 077	4 735 131 676	114 378 990	1 178 450 926	1 565 125 628	3 915 683 199	5 899 336 927	200 956 114	2 710 677 952	45 274 570	185 728 690	389 927 187
05 03 01	C4		190 439	0	0	214 868	1 719 914	0	1 891 153	1 119 153	30 545 476	10 055 815	329 700	175 476 960	0	0	0
05 03 01	C5		53 526 856	0	0	1 234	26 831	0	679 109	0	143 167 384	3 519 747	2 681	191 886 183	0	0	0
05 03 01	C1,C4,C5		414 577 161	655 125 547	699 731 073	793 592 179	4 736 878 421	114 378 990	1 181 021 188	1 566 244 781	4 089 396 059	5 912 912 490	201 288 495	3 078 041 095	45 274 570	185 728 690	389 927 187
05 03 02 40	C1	Crop-specific payment for cotton		2 646 328						181 760 439	59 341 267						
05 03 02 44	C1	Specific support (Article 68 of Regulation (EC) No 73/2009) — Coupled direct payments	40	13 239	65		-14			0	55 287	226 654		393 328			47 440
05 03 02 50	C1	POSEI — European Union support programmes									188 668 090	151 174 321					
05 03 02 52	C1	POSEI — Smaller Aegean islands								16 764 615							
05 03 02 60	C1	Voluntary coupled support scheme	80 792 081	115 536 933	123 660 459	23 593 122		5 919 081	2 901 577	169 180 945	562 525 691	1 042 713 168	35 843 730	420 867 240	3 814 361	33 852 039	68 648 340
05 03 02 61	C1	Small farmers scheme		2 828 112			20 471 424	999 773		93 688 227	117 375 516		3 343 995	142 392 642		6 593 657	
05 03 02 99	C1	Other (direct payments)	-6 259	0		-616	-386	4 508	41 738	149 950	39 417			-2 375 985			
05 03 02	C1	Other direct payments	80 785 861	121 084 612	123 660 524	23 592 506	20 471 024	6 918 853	2 906 085	461 435 964	928 115 800	1 194 153 560	39 187 724	561 277 225	3 814 361	40 445 696	68 695 780
05 03 03 00	C1	Additional amounts of aid				121	2		-140	2 248				1 038			
05 03 03	C1	Additional amounts of aid	0	0	0	121	2	0	-140	2 248	0	0	0	1 038	0	0	0
05 03 09 00	C2	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	6 085 080	7 656 710	10 760 491	10 264 982	57 789 270	1 283 756	13 088 002	16 157 133	54 846 582	86 455 645		36 372 249	355 784	1 944 139	3 885 728
05 03 09	C2	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	6 085 080	7 656 710	10 760 491	10 264 982	57 789 270	1 283 756	13 088 002	16 157 133	54 846 582	86 455 645	0	36 372 249	355 784	1 944 139	3 885 728
05 03	C1	Direct payments aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	441 645 728	776 210 159	823 391 597	816 968 705	4 755 602 702	121 297 843	1 181 356 872	2 026 561 592	4 843 801 247	7 093 490 488	240 143 839	3 271 956 215	49 088 931	226 174 386	458 622 967
05 03	C2		6 085 080	7 656 710	10 760 491	10 264 982	57 789 270	1 283 756	13 088 002	16 157 133	54 846 582	86 455 645	0	36 372 249	355 784	1 944 139	3 885 728
05 03	C4		190 439	0	0	214 868	1 719 914	0	1 891 153	1 119 153	30 545 476	10 055 815	329 700	175 476 960	0	0	0
05 03	C5		53 526 856	0	0	1 234	26 831	0	679 109	0	143 167 384	3 519 747	2 681	191 886 183	0	0	0
05 03	C1,C2,C4,C5		501 448 102	783 866 869	834 152 088	827 449 789	4 815 138 717	122 581 599	1 197 015 135	2 043 837 879	5 072 360 690	7 193 521 695	240 476 219	3 675 691 608	49 444 714	228 118 525	462 508 695

ANNEX 9
 Budget 2018 - 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 04 01 14	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006				-1 957	-7 292			-27		-6 214		-472 761			
05 04 01	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	0	0	0	-1 957	-7 292	0	0	-27	0	-6 214	0	-472 761	0	0	0
05 04	C1	Rural development	0	0	0	-1 957	-7 292	0	0	-27	0	-6 214	0	-472 761	0	0	0
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				329 212	2 897 514	94 428	870 429					7 284 739	11 689		
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								3 291 778	1 866 977						
05 07 01	C1	Control of agricultural expenditure	0	0	0	329 212	2 897 514	94 428	870 429	3 291 778	1 866 977	0	0	7 284 739	11 689	0	0
05 07 02 00	C1	Settlement of disputes	7 654 207			6 617 940	36 582 058		427 544	694 155	2 503 650	24 024 320					
05 07 02	C1	Settlement of disputes	7 654 207	0	0	6 617 940	36 582 058	0	427 544	694 155	2 503 650	24 024 320	0	0	0	0	0
05 07	C1	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	7 654 207	0	0	6 947 152	39 479 572	94 428	1 297 973	3 985 932	4 370 627	24 024 320	0	7 284 739	11 689	0	0
05 08 01	C1	Farm Accountancy Data Network (FADN)															
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sub-total EAGF Expenditure Fund source C1	534 445 477	807 836 315	841 140 350	830 503 024	4 925 285 213	124 553 697	1 206 776 141	2 093 088 864	5 255 170 284	7 666 395 024	248 877 234	3 840 232 147	56 915 115	234 865 468	487 557 613
		Sub-total EAGF Expenditure Fund source C2	6 085 080	7 656 710	10 760 491	10 264 982	57 789 270	1 283 756	13 088 002	16 157 133	54 846 582	86 455 645	0	36 372 249	355 784	1 944 139	3 885 728
		Sub-total EAGF Expenditure Fund source C4	190 439	0	0	214 868	1 719 914	0	1 891 153	1 119 153	102 694 371	40 148 281	329 700	175 476 960	0	0	0
		Sub-total EAGF Expenditure Fund source C5	68 141 058	0	784 333	1 838 460	14 907 576	0	4 784 876	6 578 677	169 091 054	29 831 477	2 681	270 729 156	38 970	252 758	0
		TOTAL 2018 EAGF EXPENDITURE BY MEMBER STATE	608 862 053	815 493 025	852 685 174	842 821 334	4 999 701 973	125 837 453	1 226 540 172	2 116 943 827	5 581 802 292	7 822 830 428	249 209 615	4 322 810 513	57 309 869	237 062 365	491 443 341

(*) The table only shows budget items/articles for which expenditure occurred in 2018.

(**) In 2018, the amount paid out was EUR 526 116.83 less due to suspended amounts for Poland.

(***) Recovery Order of EUR 6 236 EUR (fund source C5) made by the Joint Research Centre not included.

ANNEX 9
 Budget 2018 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*) (**)

Commitment Appropriations																	In EUROS
Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU	Grand Total
05 01 04 01	C1	Support expenditure for European Agriculture Guarantee Fund (EAGF) — Non-operational technical assistance														6 796 076	6 796 076
05 01 04	C1	Support expenditure for operations and programmes in the 'Agriculture and rural development' policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	6 796 076	6 796 076
05 01 06 01	C1	Consumer, Health, Agriculture and Food Executive Agency — Contribution from the agricultural promotion programme														3 080 000	3 080 000
05 01 06	C1	Executive agencies	0	0	0	0	0	0	0	0	0	0	0	0	0	3 080 000	3 080 000
05 01	C1	Administrative expenditure of the 'Agriculture and rural development' policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	9 876 076	9 876 076
05 02 01 99	C1	Other measures (cereals)											1 078 473				14 897 957
05 02 01	C1	Cereals	0	0	0	0	0	0	0	0	0	0	1 078 473	0	0	0	14 897 957
05 02 06 05	C1	Quality improvement measures															47 920 784
05 02 06	C1	Olive oil	0	0	0	0	0	0	0	0	0	0	0	0	0	0	47 920 784
05 02 08 03	C1		3 880 431			12 947 064	5 252 382	5 650 791	10 728 226	860 155		1 394 793	1 287 949	5 736 111	26 109 093		524 814 682
05 02 08 03	C4	Operational funds for producer organisations															102 241 362
05 02 08 03	C5		576 012			9 821 016	2 953 893	383 627	1 506 045			162 742	1 019 531	809 433	12 441 178		203 844 528
05 02 08 03	C1,C4,C5		0	4 456 443	0	22 768 080	8 206 275	6 034 418	12 234 272	860 155	0	1 557 535	2 307 480	6 545 543	38 550 271	0	830 900 571
05 02 08 11	C1	Aid to producer groups for preliminary recognition						2 807 328									4 844 990
05 02 08 12	C1	School fruit scheme					641 323	528 660	570 629	3 549 660							9 859 260
05 02 08 99	C1	Other measures (fruit and vegetables)				51 283		15 275 653	33 957								19 541 827
05 02 08	C1		0	3 933 506	0	12 998 347	5 893 705	24 262 432	11 332 813	4 409 814	0	1 394 793	1 287 949	5 736 111	26 109 093	0	559 060 759
05 02 08	C4		0	0	0	0	0	0	0	0	0	0	0	0	0	0	102 241 362
05 02 08	C5	Fruit and vegetables	0	576 012	0	9 821 016	2 953 893	383 627	1 506 045	0	162 742	1 019 531	809 433	12 441 178	0	0	203 844 528
05 02 08	C1,C4,C5		0	4 509 518	0	22 819 362	8 847 597	24 646 058	12 838 858	4 409 814	0	1 557 535	2 307 480	6 545 543	38 550 271	0	865 146 648
05 02 09 08	C1	National support programmes for the wine sector		27 240 741			11 786 487		65 207 564	16 583 122	5 044 945	3 795 105					968 003 038
05 02 09 99	C1	Other measures (wine-growing sector)															91 100
05 02 09	C1	Products of the wine-growing sector	0	27 240 741	0	0	11 786 487	0	65 207 564	16 583 122	5 044 945	3 795 105	0	0	0	0	968 094 138
05 02 10 01	C1	Promotion measures — Payments by Member States				1 919 100	2 270 297	3 818 381	893 956	271 051	1 002 902				1 430 907		72 614 706
05 02 10 02	C1	Promotion measures — Direct payments by the Union														88 600 000	88 600 000
05 02 10	C1	Promotion	0	0	0	1 919 100	2 270 297	3 818 381	893 956	271 051	1 002 902	0	0	0	1 430 907	88 600 000	161 214 706
05 02 11 03	C1	Hops — Aid to producer organisations															2 277 000
05 02 11 04	C1	POSEI (excluding direct payments)							23 381 883								228 750 836
05 02 11 99	C1	Other measures (other plant products/measures)															170 166
05 02 11	C1	Other plant products/measures	0	0	0	0	0	0	23 381 883	0	0	0	0	0	0	0	231 198 002
05 02 12 02	C1	Storage measures for skimmed-milk powder				17 642 564		10 694 825				109 870	1 981 286		4 201 089		182 323 930
05 02 12 08	C1	School milk	7 859	55 653		51 409	83 436	165 903	725 564	4 699 795		162 897	287 439	4 727 072	926 946		19 055 851
05 02 12 99	C1	Other measures (milk and milk products)								-46			-104		-135 900		-298 505
05 02 12	C1	Milk and milk products	7 859	55 653	0	17 693 973	83 436	10 860 728	725 564	4 699 749	0	272 767	2 268 621	4 727 072	4 992 134	0	201 081 275
05 02 13 01	C1	Refunds for beef and veal															112 311
05 02 13 04	C1	Refunds for live animals															31 890
05 02 13 99	C1	Other measures (beef and veal)															-14 415
05 02 13	C1	Beef and veal	0	0	0	0	0	112 311	0	0	0	0	0	0	0	0	129 787
05 02 14 99	C1	Other measures (sheepmeat and goatmeat)															-1 391
05 02 14	C1	Sheepmeat and goatmeat	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-1 391
05 02 15 01	C1	Refunds for pigmeat														11	11
05 02 15 05	C1	Refunds for poultrymeat															12 255
05 02 15 06	C1	Specific aid for bee-keeping	18 049	2 503 060	8 304	173 927	870 712	2 928 661	992 249	3 583 874	343 879	551 688	110 981	312 889	552 453		33 911 555
05 02 15 99	C1	Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products)						963 385		-41 486							30 025 234
05 02 15	C1	Pigmeat, eggs and poultry, bee-keeping and other animal products	18 049	2 503 060	8 304	173 927	870 712	3 892 045	992 249	3 542 388	343 879	551 688	110 981	312 889	552 464	0	63 949 056
05 02 18 00	C1	School schemes	447 334	6 048 734	163 635	7 700 208	2 521 264	25 363 488		6 450 511	950 113	3 310 678	2 773 499		2 911 216		155 817 892
05 02 18	C1	School schemes	447 334	6 048 734	163 635	7 700 208	2 521 264	25 363 488	0	6 450 511	950 113	3 310 678	2 773 499	0	2 911 216	0	155 817 892
05 02	C1		473 242	39 781 694	171 939	40 485 555	23 425 900	68 309 386	102 534 029	35 956 636	7 341 839	9 325 031	7 519 522	10 776 072	35 995 814	88 600 000	2 403 362 965
05 02	C4	Improving the competitiveness of the agricultural sector through	0	0	0	0	0	0	0	0	0	0	0	0	0	0	102 241 362
05 02	C5	Interventions in agricultural markets	0	576 012	0	9 821 016	2 953 893	383 627	1 506 045	0	162 742	1 019 531	809 433	12 441 178	0	0	203 844 528
05 02	C1,C4,C5		473 242	40 357 706	171 939	50 306 571	26 379 793	68 693 013	104 040 075	35 956 636	7 341 839	9 487 773	8 539 053	11 585 505	48 436 992	88 600 000	2 709 448 854

ANNEX 9
 Budget 2018 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*) (**)

Commitment Appropriations			In EUROS														
Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU	Grand Total
05 03 01 01	C1	Single payment scheme (SPS)				67 161		926 547	68					4 828	15 528	486 451	14 275 401
05 03 01 02	C1	Single area payment scheme (SAPS)		657 568 649				1 291 412 635		769 233 811		244 213 568					4 177 307 237
05 03 01 07	C1	Redistributive payment						273 064 337	16 664 118	86 812 190					46 930 429		1 650 816 075
05 03 01 10	C1		22 032 240		189 944	487 729 297	447 482 076		242 112 276		71 125 518		251 665 244	372 252 468	1 822 848 356		16 455 109 822
05 03 01 10	C4	Basic payment scheme (BPS)			1 595	769 797	1 890 203		178 324		2 841		43 925	682 035	221 175 949		446 288 146
05 03 01 10	C5		16 739		431 908			405 341					37 951	216 332	5 529 242		399 447 537
05 03 01 10	C1,C4,C5		22 048 979	0	191 539	488 931 002	449 372 279	0	242 695 940	0	71 128 359	0	251 747 120	373 150 835	2 049 553 547	0	17 300 845 505
05 03 01 11	C1	Payment for agricultural practices beneficial for the climate and the environment	9 866 517	381 814 995	503 635	208 372 875	200 065 119	871 376 200	165 968 482	450 956 468	40 330 808	130 974 548	154 510 463	205 506 458	933 892 019		11 774 595 411
05 03 01 12	C1	Payment for farmers in areas with natural constraints													2 120 058		4 915 112
05 03 01 13	C1	Payment for young farmers	602 952	12 710 987	2 267	12 436 001	13 539 375	57 620 473	1 844 050	11 686 894	2 619 953	575 998	10 270 789	9 839 966	14 287 532		381 612 493
05 03 01 99	C1	Other (decoupled direct payments)		177 105				9 883	-71		0						452 409
05 03 01	C1	Decoupled direct payments	32 501 708	1 052 271 735	695 846	708 605 334	662 013 116	2 493 483 528	426 588 923	1 318 689 362	116 196 337	375 764 114	416 451 324	587 613 420	2 818 444 788	0	34 459 083 962
05 03 01	C4		0	0	1 595	769 797	1 890 203	0	178 324	0	2 841	0	43 925	682 035	221 175 949	0	446 288 146
05 03 01	C5		16 739	0	0	431 908	0	0	405 341	0	0	0	37 951	216 332	5 529 242	0	399 447 537
05 03 01	C1,C4,C5		32 518 448	1 052 271 735	697 441	709 807 039	663 903 319	2 493 483 528	427 172 588	1 318 689 362	116 199 178	375 764 114	416 533 200	588 511 788	3 045 149 978	0	35 304 819 644
05 03 02 40	C1	Crop-specific payment for cotton															243 748 034
05 03 02 44	C1	Specific support (Article 68 of Regulation (EC) No 73/2009) — Coupled direct payments		100 266		3 335	4 202	9 803		3 630			538	420			858 230
05 03 02 50	C1	POSEI — European Union support programmes							82 164 559								422 006 970
05 03 02 52	C1	POSEI — Smaller Aegean Islands															16 764 615
05 03 02 60	C1	Voluntary coupled support scheme	155 047	194 926 953	2 913 048	1 665 265	11 377 047	479 238 545	111 707 339	224 850 904	17 284 130	57 206 820	101 042 814	89 426 013	51 486 164		4 033 188 856
05 03 02 61	C1	Small farmers scheme		17 517 165	1 461 599		9 150 854	367 314 843	37 267 818	214 692 998	487 877						1 035 586 499
05 03 02 99	C1	Other (direct payments)				18 243	31 076		-1 274				231		-43 402		-2 142 759
05 03 02	C1	Other direct payments	155 047	212 544 383	4 374 648	1 686 843	20 563 178	846 563 190	231 138 442	439 547 532	17 772 007	57 206 820	101 043 583	89 426 433	51 442 762	0	5 750 010 445
05 03 03 00	C1	Additional amounts of aid					3										5 951
05 03 03	C1	Additional amounts of aid	0	0	0	0	3	0	0	0	0	0	0	0	2 678	0	5 951
05 03 09 00	C2	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	406 320	14 822 247	33 535	8 805 679	6 870 509	24 551 257	6 696 622	16 328 661	904 656	5 473 592	5 882 043	7 711 550	36 248 076		441 680 299
05 03 09	C2	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	406 320	14 822 247	33 535	8 805 679	6 870 509	24 551 257	6 696 622	16 328 661	904 656	5 473 592	5 882 043	7 711 550	36 248 076	0	441 680 299
05 03	C1	Direct payments aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	32 656 755	1 264 816 119	5 070 494	710 292 177	682 576 298	3 340 046 718	657 727 365	1 758 236 894	133 968 344	432 970 934	517 494 907	677 039 854	2 869 890 228	0	40 209 100 357
05 03	C2		406 320	14 822 247	33 535	8 805 679	6 870 509	24 551 257	6 696 622	16 328 661	904 656	5 473 592	5 882 043	7 711 550	36 248 076	0	441 680 299
05 03	C4		0	0	1 595	769 797	1 890 203	0	178 324	0	2 841	0	43 925	682 035	221 175 949	0	446 288 146
05 03	C5		16 739	0	0	431 908	0	0	405 341	0	0	0	37 951	216 332	5 529 242	0	399 447 537
05 03	C1,C2,C4,C5		33 079 814	1 279 638 366	5 105 623	720 299 561	691 337 010	3 364 597 975	665 007 652	1 774 565 555	134 875 841	438 444 526	523 458 826	685 649 771	3 132 843 495	0	41 496 516 339

ANNEX 9
 Budget 2018 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*) (**)

Commitment Appropriations																	In EUROS
Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU	Grand Total
05 04 01 14	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006							-272								-488 523
05 04 01	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	0	0	0	0	0	0	-272	0	0	0	0	0	0	0	-488 523
05 04	C1	Rural development	0	0	0	0	0	0	-272	0	0	0	0	0	0	0	-488 523
05 07 01 02	C1	Monitoring and preventive measures — Direct payments by the Union (***)														9 279 972	9 279 972
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	72 127		0				553 421		27		114 932				12 228 519
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															5 158 755
05 07 01	C1	Control of agricultural expenditure	72 127	0	0	0	0	0	553 421	0	27	0	114 932	0	0	9 279 972	26 667 246
05 07 02 00	C1	Settlement of disputes				7 958 026	1 677 398		159				139 563	495 430			88 774 448
05 07 02	C1	Settlement of disputes	0	0	0	7 958 026	1 677 398	0	159	0	0	0	139 563	495 430	0	0	88 774 448
05 07	C1	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	72 127	0	0	7 958 026	1 677 398	0	553 580	0	27	0	254 496	495 430	0	9 279 972	115 441 694
05 08 01	C1	Farm Accountancy Data Network (FADN)														14 743 559	14 743 559
05 08 03	C1	Restructuring of systems for agricultural surveys														1 895 013	1 895 013
05 08 06	C1	Enhancing public awareness of the common agricultural policy														14 557 196	14 557 196
05 08 09	C1	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance														2 491 709	2 491 709
05 08	C1	Policy strategy and coordination of the 'Agriculture and rural development' policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	33 687 477	33 687 477
		Sub-total EAGF Expenditure Fund source C1	33 202 123	1 304 597 813	5 242 433	758 735 758	707 679 596	3 408 356 105	760 814 702	1 794 193 530	141 310 210	442 295 965	525 268 925	688 311 356	2 905 886 042	141 443 524	42 770 980 046
		Sub-total EAGF Expenditure Fund source C2	406 320	14 822 247	33 535	8 805 679	6 870 509	24 551 257	6 696 622	16 328 661	904 656	5 473 592	5 882 043	7 711 550	36 248 076	0	441 680 299
		Sub-total EAGF Expenditure Fund source C4	0	0	1 595	769 797	1 890 203	0	178 324	0	2 841	0	43 925	682 035	221 175 949	0	548 529 508
		Sub-total EAGF Expenditure Fund source C5	16 739	576 012	0	10 252 924	2 953 893	383 627	1 911 386	0	0	162 742	1 057 482	1 025 765	17 970 420	0	603 292 064
		TOTAL 2018 EAGF EXPENDITURE BY MEMBER STATE	33 625 182	1 319 996 071	5 277 562	778 564 158	719 394 200	3 433 290 989	769 601 034	1 810 522 191	142 217 707	447 932 299	532 252 374	697 730 706	3 181 280 487	141 443 524	44 364 481 917

(*) The table only shows budget items/articles for which expenditure occurred in 2018.

(**) In 2018, the amount paid out was EUR 526 116.83 less due to suspended amounts for Poland.

(***) Recovery Order of EUR 6 236 EUR (fund source C5) made by the Joint Research Centre not included.

ANNEX 10

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY ARTICLE - 2012 to 2018 FINANCIAL YEARS

Commitment Appropriations		In EUR million						
Budget Line	MEASURE	2012	2013	2014	2015	2016	2017	2018
05 01 04	Support expenditure of Policy Area Agriculture and Rural Development	8,02	7,21	7,90	7,99	5,36	6,19	6,80
05 01 06	Contribution for expenditure of the executive agencies	-	-	-	0,17	1,56	2,50	3,08
05 01	ADMINISTRATIVE AGRICULTURAL EXPENDITURE	8,02	7,21	7,90	8,15	6,92	8,69	9,88
05 02 01	Cereals	41,87	0,09	2,46	0,00	0,00	0,00	14,90
05 02 02	Rice	0,00	0,00	0,01	0,00	0,00	0,00	0,00
05 02 03	Refunds on non-Annex 1 products	9,12	4,88	0,13	0,05	0,00	0,00	0,00
05 02 04	Food programmes	515,07	491,53	-7,24	-3,23	0,00	0,00	0,00
05 02 05	Sugar	-0,23	-0,15	0,46	0,00	0,00	0,00	0,00
05 02 06	Olive oil	55,35	60,94	43,03	44,07	45,99	42,77	47,92
05 02 07	Textile plants	25,16	17,14	6,27	6,13	6,13	6,13	0,00
05 02 08	Fruit and vegetables	1 071,21	1 138,09	1 010,53	1 118,57	1 172,72	995,42	865,15
05 02 09	Products of the wine-growing sector	1 072,05	1 044,23	1 022,39	1 029,82	1 027,13	1 011,75	968,09
05 02 10	Promotion	48,71	51,48	54,73	67,52	81,07	122,26	161,21
05 02 11	Other plant products/measures	328,93	227,65	240,75	240,02	242,01	236,86	231,20
05 02 12	Milk and milk products	67,01	70,35	71,79	119,60	406,58	468,02	201,08
05 02 13	Beef and veal	37,33	6,49	0,44	0,15	30,21	23,65	0,13
05 02 14	Sheepmeat and goatmeat	0,00	0,00	0,00	0,00	1,84	3,51	0,00
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	134,42	80,52	32,92	44,18	140,60	90,74	63,95
05 02 18	School Schemes	-	-	-	-	-	-	155,82
05 02	INTERVENTIONS IN AGRICULTURAL MARKETS	3 406,01	3 193,23	2 478,67	2 666,89	3 154,28	3 001,11	2 709,45
05 03 01	Decoupled direct payments	37 665,47	38 842,11	38 952,06	38 293,48	35 204,09	35 366,17	35 304,82
05 03 02	Other direct payments	3 213,93	2 815,99	2 707,59	3 020,54	5 384,68	5 759,41	5 750,01
05 03 03	Additional amounts of aid	0,64	0,17	0,03	0,04	0,01	0,00	0,01
05 03 09	Reimbursement of direct payments in relation to financial discipline	-	-	-	853,97	395,36	425,58	441,68
05 03	DIRECT PAYMENTS	40 880,03	41 658,28	41 659,68	42 168,04	40 984,13	41 551,16	41 496,52
05 04 01	Rural development financed by the EAGGF Guarantee Section — Completion of earlier programmes (2000 to 2006)	-2,80	-1,03	-1,40	-1,29	-1,05	-0,52	-0,49
05 04 03	Other measures	0,00	0,00	0,00	0,00	0,00	0,00	0,00
05 04	RURAL DEVELOPMENT (by ex-EAGGF Guarantee Section)	-2,80	-1,03	-1,40	-1,29	-1,05	-0,52	-0,49
05 07 01	Control of agricultural expenditure	71,23	119,25	26,51	56,82	59,08	151,42	26,67
05 07 02	Settlement of disputes	39,13	0,32	92,33	1,67	52,37	0,00	88,77
05 07	AUDIT OF AGRICULTURAL EXPENDITURE	110,37	119,58	118,84	58,49	111,45	151,42	115,44
05 08 01	Farm Accountancy Data Network (FADN)	14,28	14,52	14,52	14,72	15,08	14,73	14,74
05 08 02	Surveys on the structure of agricultural holdings	19,91	0,00	0,25	19,32	0,00	0,25	0,00
05 08 03	Restructuring of systems for agricultural surveys	1,51	1,54	1,75	4,66	4,28	13,67	1,90
05 08 06	Enhancing public awareness of the common agricultural policy	7,91	7,96	10,77	7,29	7,93	16,25	14,56
05 08 09	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	1,46	2,71	1,67	1,85	2,09	2,06	2,49
05 08	POLICY STRATEGY & COORDINATION OF AGRICULTURE & RURAL DEVELOPMENT POLICY AREA	45,08	26,73	28,96	47,84	29,38	46,96	33,69
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	14,95	16,44	-	-	-	-	-
11 02 03	Fisheries programme for the outermost regions	15,00	15,00	-	-	-	-	-
11 02	FISHERIES MARKETS	29,94	31,44	-	-	-	-	-
17 01 04	Support expenditure for veterinary operations	2,64	2,64	-	-	-	-	-
17 01	ADMINISTRATIVE VETERINARY EXPENDITURE	2,64	2,64	-	-	-	-	-
17 03 02	Community tobacco fund - Direct payments by the European Union	0,00	-	-	-	-	-	-
17 03	PUBLIC HEALTH	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	202,18	197,39	-	-	-	-	-
17 04 02	Other measures in the veterinary, animal welfare and public health field	18,87	13,75	-	-	-	-	-
17 04 03	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health	2,61	8,00	-	-	-	-	-
17 04 04	Plant-health measures	12,80	10,23	-	-	-	-	-
17 04 05	Other measures	-	-	-	-	-	-	-
17 04 07	Feed and food safety and related activities	29,31	33,91	-	-	-	-	-
17 04	FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE AND PLANT HEALTH	265,77	263,29	-	-	-	-	-
TOTAL EAGF EXPENDITURE		44 745,59	45 302,14	44 292,65	44 948,12	44 285,11	44 758,82	44 364,48
05 02 16	Sugar Restructuring Fund (fund sources C4 and C5) (*)	109,70	-	-	-	-	-	-
TOTAL EXPENDITURE		44 855,29	45 302,14	44 292,65	44 948,12	44 285,11	44 758,82	44 364,48

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

ANNEX 11

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY MEMBER STATE - 2012 to 2018 Financial years

Commitment Appropriations In EUR million and in %

Member State	EU 28																Member State		
	2012				2013		2014		2015		2016 (1)		2017 (2)		2018 (2)				
	EAGF	SRF (3)	TOTAL		EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF					
BE	649,6	1,5%	3,7	3,4%	653,4	1,5%	645,0	1,4%	612,3	1,4%	625,4	1,4%	610,1	1,4%	592,8	1,3%	608,9	1,4%	BE
BG	425,0	0,9%	0,0	0,0%	425,0	0,9%	537,5	1,2%	602,1	1,4%	674,2	1,6%	742,9	1,7%	811,6	1,8%	815,5	1,8%	BG
CZ	768,9	1,7%	0,0	0,0%	768,9	1,7%	838,1	1,9%	893,9	2,0%	898,4	2,0%	861,8	1,9%	865,3	1,9%	852,7	1,9%	CZ
DK	954,1	2,1%	1,1	1,0%	955,2	2,1%	946,0	2,1%	937,2	2,1%	936,5	2,1%	876,6	2,0%	865,5	1,9%	842,8	1,9%	DK
DE	5 443,8	12,2%	2,9	2,6%	5 446,7	12,1%	5 355,1	11,8%	5 197,3	11,7%	5 250,4	11,7%	5 135,3	11,6%	5 048,3	11,3%	4 999,7	11,3%	DE
EE	91,4	0,2%	0,0	0,0%	91,4	0,2%	95,4	0,2%	100,3	0,2%	119,4	0,3%	122,4	0,3%	124,4	0,3%	125,8	0,3%	EE
IE	1 293,2	2,9%	0,0	0,0%	1 293,2	2,9%	1 258,0	2,8%	1 235,3	2,8%	1 231,8	2,7%	1 232,5	2,8%	1 232,2	2,8%	1 226,5	2,8%	IE
EL	2 416,4	5,4%	0,0	0,0%	2 416,4	5,4%	2 346,2	5,2%	2 292,6	5,2%	2 229,2	5,0%	2 157,4	4,9%	2 111,6	4,7%	2 116,9	4,8%	EL
ES	5 847,3	13,1%	21,4	19,5%	5 868,7	13,1%	5 935,4	13,1%	5 582,8	12,6%	5 640,2	12,5%	5 650,6	12,8%	5 619,7	12,6%	5 581,8	12,6%	ES
FR	8 642,4	19,3%	13,3	12,1%	8 655,7	19,3%	8 601,9	19,0%	8 370,1	18,9%	8 165,1	18,2%	7 691,4	17,4%	8 005,5	17,9%	7 822,8	17,6%	FR
HR	-	-	-	-	-	-	0,0	0,0%	96,4	0,2%	165,5	0,4%	190,0	0,4%	209,3	0,5%	249,2	0,6%	HR
IT	4 787,0	10,7%	26,9	24,5%	4 813,9	10,7%	4 662,3	10,3%	4 516,1	10,2%	4 555,9	10,1%	4 494,4	10,1%	4 444,3	9,9%	4 322,8	9,7%	IT
CY	46,2	0,1%	0,0	0,0%	46,2	0,1%	50,2	0,1%	57,0	0,1%	59,1	0,1%	58,0	0,1%	57,0	0,1%	57,3	0,1%	CY
LV	126,8	0,3%	0,8	0,8%	127,6	0,3%	148,4	0,3%	147,8	0,3%	167,7	0,4%	189,7	0,4%	218,7	0,5%	237,1	0,5%	LV
LT	330,4	0,7%	1,7	1,5%	332,1	0,7%	357,2	0,8%	384,1	0,9%	414,0	0,9%	440,4	1,0%	449,9	1,0%	491,4	1,1%	LT
LU	35,0	0,1%	0,0	0,0%	35,0	0,1%	34,3	0,1%	33,5	0,1%	33,7	0,1%	34,5	0,1%	34,6	0,1%	33,6	0,1%	LU
HU	1 144,1	2,6%	21,3	19,4%	1 165,4	2,6%	1 272,0	2,8%	1 336,9	3,0%	1 334,0	3,0%	1 321,4	3,0%	1 312,4	2,9%	1 320,0	3,0%	HU
MT	5,6	0,0%	0,0	0,0%	5,6	0,0%	5,7	0,0%	5,6	0,0%	5,7	0,0%	5,5	0,0%	5,7	0,0%	5,3	0,0%	MT
NL	927,5	2,1%	0,1	0,1%	927,6	2,1%	905,6	2,0%	852,2	1,9%	883,9	2,0%	819,4	1,9%	822,0	1,8%	778,6	1,8%	NL
AT	743,9	1,7%	0,0	0,0%	743,9	1,7%	730,0	1,6%	720,6	1,6%	727,8	1,6%	722,6	1,6%	721,8	1,6%	719,4	1,6%	AT
PL	2 836,1	6%	11,7	10,6%	2 847,7	6,3%	3 184,5	7%	3 215,3	7%	3 572,7	8%	3 603,2	8,1%	3 482,8	7,8%	3 433,3	7,7%	PL
PT	775,6	1,7%	0,1	0,1%	775,7	1,7%	769,4	1,7%	736,1	1,7%	754,7	1,7%	760,2	1,7%	770,2	1,7%	769,6	1,7%	PT
RO	1 022,3	2,3%	0,0	0,0%	1 022,3	2,3%	1 206,8	2,7%	1 334,5	3,0%	1 461,0	3,3%	1 568,4	3,5%	1 828,4	4,1%	1 810,5	4,1%	RO
SI	125,3	0,3%	0,0	0,0%	125,3	0,3%	138,8	0,3%	146,5	0,3%	143,0	0,3%	146,7	0,3%	144,5	0,3%	142,2	0,3%	SI
SK	332,6	0,7%	0,0	0,0%	332,6	0,7%	363,5	0,8%	380,9	0,9%	439,6	1,0%	435,8	1,0%	443,8	1,0%	447,9	1,0%	SK
FI	550,4	1,2%	1,9	1,8%	552,3	1,2%	541,5	1,2%	524,7	1,2%	542,7	1,2%	538,5	1,2%	537,8	1,2%	532,3	1,2%	FI
SE	713,2	1,6%	2,7	2,5%	715,9	1,6%	701,9	1,5%	693,7	1,6%	701,3	1,6%	689,0	1,6%	707,1	1,6%	697,7	1,6%	SE
UK	3 351,7	7,5%	0,0	0,0%	3 351,7	7,5%	3 331,3	7,4%	3 241,8	7,3%	3 150,4	7,0%	3 122,5	7,1%	3 172,4	7,1%	3 181,3	7,2%	UK
EU (4)	359,8	0,8%	0,0	0,0%	359,8	0,8%	340,2	0,8%	45,2	0,1%	64,7	0,1%	63,9	0,1%	119,4	0,3%	141,4	0,3%	EU (4)

TOTAL EAGF	44 745,6	100%			45 302,1	100%	44 292,7	100%	44 948,1	100%	44 285,1	100%	44 758,8	100%	44 364,5	100%
------------	----------	------	--	--	----------	------	----------	------	----------	------	----------	------	----------	------	----------	------

SRF (3)	109,7	100%			-	-	-	-	-	-	-	-	-	-	-	-
---------	-------	------	--	--	---	---	---	---	---	---	---	---	---	---	---	---

TOTAL EXPENDITURE	44 855,3	100%			45 302,1	100%	44 292,7	100%	44 948,1	100%	44 285,1	100%	44 758,8	100%	44 364,5	100%
-------------------	----------	------	--	--	----------	------	----------	------	----------	------	----------	------	----------	------	----------	------

(1) In 2016, the amount paid out was EUR 184.8 million less due to suspended amounts for France (EUR 175.4 million) and Poland (EUR 9.4 million).
 (2) In 2017, the amount paid out was EUR 3.0 million less due to suspended amounts for Poland. For France the suspended amount (EUR 4.8 million) has been completely reimbursed.
 (3) SRF : Sugar Restructuring Fund. Payments made on the basis of the assigned revenue foreseen in article 11 of Regulation 320/2006. Temporary restructuring amounts in the sugar sector.
 (4) Expenditure made directly by the Commission.

ANNEX 12

EAGF - EVOLUTION OF EXPENDITURE FOR DIRECT PAYMENTS BY MEASURE

2012 to 2018 Financial years

Commitment Appropriations		In EUR million						
BUDGET LINE	MEASURE	2012	2013	2014	2015	2016	2017	2018
05 03 01 01	SPS (single payment scheme)	31 080,529	31 393,933	30 834,240	29 281,972	43,416	19,033	14,275
05 03 01 02	SAPS (single area payment scheme)	5 915,682	6 681,197	7 366,437	7 770,300	4 032,384	4 068,123	4 177,307
05 03 01 03	Separate sugar payment	281,153	280,142	274,493	277,543	0,165	0,330	0,000
05 03 01 04	Separate fruit and vegetables payment	12,332	12,290	11,942	12,150	0,095	0,000	0,000
05 03 01 05	Specific support (article 68) — Decoupled direct payments	376,755	463,237	457,416	500,566	-2,271	0,279	0,000
05 03 01 06	Separate soft fruit payment	-	11,480	11,371	11,424	0,000	0,000	0,000
05 03 01 07	Redistributive payment	-	-	-	440,052	1 237,073	1 615,672	1 650,816
05 03 01 10	Basic payment scheme (BPS)	-	-	-	-	17 857,575	17 540,161	17 300,846
05 03 01 11	Payment for agricultural practices beneficial for the climate and the environment	-	-	-	-	11 716,399	11 767,133	11 774,595
05 03 01 12	Payment for farmers in areas with natural constraints	-	-	-	-	2,794	2,763	4,915
05 03 01 13	Payment for young farmers	-	-	-	-	317,041	352,787	381,612
05 03 01 99	Other (decoupled direct payments)	-0,985	-0,169	-3,843	-0,523	-0,579	-0,115	0,452
05 03 01	Decoupled direct payments	37 665,465	38 842,109	38 952,055	38 293,485	35 204,091	35 366,166	35 304,819
05 03 02 01	Crop area payments	3,414	3,618	-	-	-	-	-
05 03 02 04	Supplementary aid for durum wheat: traditional production zones	-0,838	0,191	-	-	-	-	-
05 03 02 05	Production aid for seeds	22,416	0,189	-	-	-	-	-
05 03 02 06	Suckler-cow premium	933,971	921,054	899,017	880,816	0,605	0,396	-
05 03 02 07	Additional suckler-cow premium	49,788	48,978	47,369	48,277	0,016	0,030	-
05 03 02 08	Beef special premium	72,726	0,149	-	-	-	-	-
05 03 02 09	Beef slaughter premium — Calves	7,343	0,004	-	-	-	-	-
05 03 02 10	Beef slaughter premium — Adults	50,473	0,410	-	-	-	-	-
05 03 02 13	Sheep and goat premium	22,340	21,139	21,867	21,559	0,326	0,213	-
05 03 02 14	Sheep and goat supplementary premium	6,824	6,821	6,784	6,840	0,052	0,012	-
05 03 02 18	Payments to starch potato producers	100,487	0,135	-	-	-	-	-
05 03 02 19	Area aid for rice	152,840	0,265	-	-	-	-	-
05 03 02 21	Aid for olive groves	1,280	0,284	-	-	-	-	-
05 03 02 22	Tobacco premium	0,098	0,038	-	-	-	-	-
05 03 02 23	Hops area aid	0,000	0,000	-	-	-	-	-
05 03 02 24	Specific quality premium for durum wheat	-0,161	0,347	-	-	-	-	-
05 03 02 25	Protein crop premium	43,564	0,719	-	-	-	-	-
05 03 02 26	Area payments for nuts	87,714	0,786	-	-	-	-	-
05 03 02 27	Aid for energy crops	0,201	-	-	-	-	-	-
05 03 02 28	Aid for silkworms	0,356	0,415	0,398	0,440	-	-	-
05 03 02 36	Payments for specific types of farming and quality production	113,883	1,307	0,081	0,088	-	-	-
05 03 02 39	Additional amount for sugar beet and cane producers	23,007	20,940	18,513	0,174	-	-	-
05 03 02 40	Area aid for cotton	245,812	242,262	231,805	244,017	243,861	233,799	243,748
05 03 02 41	Transitional fruit and vegetables payment — Tomatoes	20,434	0,740	-	-	-	-	-
05 03 02 42	Transitional fruit and vegetables payment — Other products than tomatoes	34,728	34,293	0,018	0,174	-	-	-
05 03 02 43	Transitional soft fruit payment	10,957	0,007	-	-	-	-	-
05 03 02 44	Specific support (article 68) — Coupled direct payments	785,514	1 046,506	1 062,363	1 397,952	5,440	0,644	0,858
05 03 02 50	POSEI — Community support programmes	411,085	457,955	409,732	410,893	410,729	410,112	422,007
05 03 02 51	POSEI — Other direct payments and earlier regimes	0,010	0,000	-	-	-	-	-
05 03 02 52	POSEI — Aegean Islands	17,898	16,156	16,316	15,729	16,059	16,394	16,765
05 03 02 60	Voluntary coupled support scheme	-	-	-	-	3 800,557	3 898,829	4 033,189
05 03 02 61	Small farmers scheme	-	-	-	-	907,708	1 201,074	1 035,586
05 03 02 99	Other (direct payments)	-4,216	-9,714	-6,672	-6,416	-0,674	-2,095	-2,143
05 03 02	Other direct payments	3 213,927	2 815,995	2 707,591	3 020,544	5 384,678	5 759,408	5 750,010
05 03 03	Additional amounts of aid	0,638	0,173	0,033	0,043	0,006	0,003	0,006
05 03 09	Reimbursement of direct payments in relation to financial discipline	-	-	-	853,965	395,357	425,580	441,680
TOTAL EAGF DIRECT PAYMENTS EXPENDITURE		40 880,030	41 658,277	41 659,679	42 168,038	40 984,131	41 551,156	41 496,516

ANNEX 13

Evolution of EAGF storage expenditure 2011 - 2018

in EUR Million

HEADING	2011				2012				2013				2014			
	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	-	-189,47	-189,47	97,35%	-	1,57	1,57	9,06%	-	0,09	0,09	0,35%	-	-	-	-
RICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUGAR	-	0,00	0,00	0,00%	-	-	-	-	-	-	-	-	-	-	-	-
OLIVE OIL	-	-	-	-	12,19	-	12,19	70,12%	17,20	-	17,20	68,54%	-0,05	-	-0,05	-0,97%
FIBRE FLAX AND HEMP	1,25	-	1,25	-0,64%	0,05	-	0,05	0,26%	-	-	-	-	-	-	-	-
FRUIT AND VEGETABLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WINE-GROWING SECTOR / ALCOHOL	0,31	1,62	1,92	-0,99%	0,04	0,11	0,15	0,85%	0,70	-	0,70	2,81%	1,01	-	1,01	19,81%
MILK PRODUCTS	8,25	-72,91	-64,67	33,22%	7,82	-10,21	-2,39	-13,75%	7,10	-	7,10	28,30%	4,14	-	4,14	81,17%
BEEF MEAT	0,01	-	0,01	0,00%	-	-	-	-	-	-	-	-	-	-	-	-
SHEEP AND GOAT MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PIG MEAT	56,32	-	56,32	-28,94%	5,82	-	5,82	33,47%	-	-	-	-	-	-	-	-
	66,13	-260,77			25,91	-8,52			25,01	0,09			5,10	0,00		
TOTAL	-194,63				17,38				25,10				5,10			

in EUR Million

HEADING	2015				2016				2017				2018			
	Private storage	Public storage	TOTAL STORAGE & %		Private storage	Public storage	TOTAL STORAGE & %		Private storage	Public storage	TOTAL STORAGE & %		Private storage	Public storage	TOTAL STORAGE & %	
CEREALS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUGAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OLIVE OIL	-0,01	-	-0,01	-0,04%	-0,10	-	-0,10	-0,19%	-	-	-	-	-	-	-	-
FIBRE FLAX AND HEMP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FRUIT AND VEGETABLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WINE-GROWING SECTOR / ALCOHOL	-	-	-	-	-	-	-	-	-0,13	-	-0,13	-0,48%	-	-	-	-
MILK PRODUCTS	6,80	0,13	6,92	37,61%	14,57	7,08	21,65	41,34%	16,69	9,58	26,27	95,25%	1,22	181,10	182,32	100,00%
BEEF MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SHEEP AND GOAT MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PIG MEAT	11,49	-	11,49	62,43%	30,82	-	30,82	58,85%	1,44	-	1,44	5,23%	-	-	-	-
	18,28	0,13			45,28	7,08			18,00	9,58			1,22	181,10		
TOTAL	18,41				52,36				27,58				182,32			

ANNEX 14

EVOLUTION of THE BREAKDOWN of EAGF EXPENDITURE - 2012 to 2018 Financial years

Commitment Appropriations

in EUR Million

FINANCIAL YEAR	BUDGET EXECUTION	STORAGE	EXPORT REFUNDS	DIRECT PAYMENTS	OTHER MARKET MEASURES	DIRECT MANAGEMENT PAYMENTS	RURAL DEVELOPMENT
2012	44 745,6	17,4	146,7	40 880,0	3 344,5	359,8	-2,8
2013	45 302,1	25,1	62,4	41 658,3	3 217,2	340,2	-1,0
2014	44 292,7	5,1	4,5	41 659,7	2 579,6	45,2	-1,4
2015	44 948,1	18,4	0,3	42 168,0 *	2 698,0	64,7	-1,3
2016	44 285,1	52,4	0,6	40 984,1 *	3 185,2	63,9	-1,0
2017	44 758,8	27,6	0,0	41 551,2 *	3 061,1	119,4	-0,5
2018	44 364,5	182,3	0,2	41 496,5 *	2 544,6	141,4	-0,5

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

DIRECTORATE-GENERAL FOR AGRICULTURE AND RURAL DEVELOPMENT
Directorate R. Resources
R.1. Budget management; BFOR
EAGF - 2018 FINANCIAL REPORT

EAGF- EUROPEAN AGRICULTURAL GUARANTEE FUND

ANNEX 15

APPEALS AGAINST CLEARANCE DECISIONS PENDING ON 15 October 2018

Case Number	Member State	Challenged amount EUR
C-252/18P	EL	-305 662 009,07
C-341/17P	EL	-43 753 608,97
C-358/18P	PL	-55 517 499,79
C-587/17P	BE	-9 601 619,00
C-6/18P	EL	-11 117 321,89
T-135/15	IT	-93 304 842,09
T-139/15	HU	-11 709 400,00
T-14/18	EL	-18 583 893,42
T-156/15	FR	-380 309 537,63
T-19/18	LT	-453 630,71
T-21/18	PL	-74 956 008,01
T-237/17	ES	-4 626 033,02
T-239/17	DE	-1 964 861,71
T-241/17	PL	-25 708 035,13
T-26/18	FR	-120 647 753,58
T-292/18	PT	-1 052 101,05
T-295/18	EL	-588 103,59
T-31/17	PT	-660 202,73
T-34/16	LT	-1 113 589,65
T-459/16	ES	-269 203 410,98
T-474/17	PT	-3 674 018,51
T-480/17	EL	-894 913,56
T-49/17	ES	-13 186 203,91
T-506/18	PL	-2 858 182,52
T-507/18	FR	-1 933 209,49
T-51/17	PL	-115 800 948,62
T-598/17	IT	-197 205 494,45
T-602/17	ES	-7 097 397,27
T-609/17	FR	-120 901 216,61
Total		-1 894 085 046,96

