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

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

**2014 FINANCIAL YEAR**

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*Note: A detailed Commission Staff Working Document accompanies this report. The full text of this Working Document (in English) and the annexed tables (in English) will be also available on DG Agriculture's Europa website ( [http://ec.europa.eu/agriculture/cap-funding/financial-reports/eagf/index\\_en.htm](http://ec.europa.eu/agriculture/cap-funding/financial-reports/eagf/index_en.htm)).*

## **1. BUDGET PROCEDURE<sup>1</sup>**

### **1.1. Budgetary procedure 2014 - Draft Budget 2014 and Amending Letter 2/2014**

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

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

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

In accordance with Article 25 of Regulation (EU) No 1306/2013, in financial years 2014-2020 the budget for the EAGF should include the reserve for crises in the agricultural sector. Moreover, in the Commission's Draft Budget and the Amending Letter for 2014, the level of commitment appropriations needed to cover the needs of the EAGF exceeded the MFF net ceiling for market-related expenditure and direct payments. Consequently, to establish the crisis reserve for budget year 2014 and to respect the EAGF net ceiling, the Commission fixed in accordance with Article 26 of the same Regulation an adjustment rate to direct payments via the mechanism of financial discipline<sup>2</sup>. Based on new information available in the Amending Letter, this adjustment rate was subsequently adapted by the Council<sup>3</sup>.

### **1.2. Adoption of the 2014 budget**

Agreement was reached on the 2014 budget in the conciliation procedure in November 2013. The Council and the European Parliament agreed to a compromise package on 12 November 2013. Finally, the 2014 budget was adopted by the European Parliament on 20 November 2013. The 2014 budget included commitment appropriations of EUR 43 778.1 million and payment appropriations of EUR 43 776.96 million for agricultural market measures and direct aids (policy area 05 - Agriculture and Rural Development). The difference between commitment and payment appropriations is due to the fact, that for certain measures, which are directly implemented by the Commission, differentiated appropriations are used. These measures relate mainly to the promotion of agricultural products and to policy strategy and coordination measures for agriculture.

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

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<sup>1</sup> This procedure is presented in annex 1.

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

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

For details, please see annex 1.

### **1.3. Revenue assigned to the EAGF<sup>4</sup>**

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

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

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

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

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

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

### **1.4. Part of the EAGF budget in total EU budget**

The final EAGF budget's (commitment appropriations) part of the total EU budget for each year of the period 2008-2014 appears in annex 2.

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

## 2. CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

### 2.1. Management of appropriations

#### 2.1.1. Appropriations available for the 2014 financial year

*In EUR*

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

(1) Appropriations entered in the 2014 budget after deducting the expected assigned revenue to be collected in 2014 and the one carried over from 2013 to 2014 in accordance with Article 14 of Regulation (EU, EURATOM) No 966/2012.

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

<sup>5</sup> p.m.: "pour mémoire".

## 2.1.2. Budget execution of appropriations available for the 2014 financial year

In EUR

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

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

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

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

In EUR

Expenditure under direct management	Commitment appropriations	De-commitments	Payment appropriations	Carry over to 2015 (2)
Appropriations (C1) (1)	45 374 360.00	-	43 354 305.00	-
Execution (C1)	45 154 328.55	-	26 986 218.54	16 114 870.92
Appropriations cancelled	220 031.45	-	253 215.54	-

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

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

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

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

## 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<sup>6</sup> 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

<sup>6</sup> OJ L 347 of 20.12.2013, p. 549.

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 States<sup>7</sup>. The monthly booking of expenditure and revenue is subject to checks and corrections on the basis of the detailed declaration<sup>8</sup>. Moreover, these payments will become final following the Commission's verifications under the accounting clearance of accounts procedure.

Payments made by the Member States from 16 October 2013 to 15 October 2014 are covered by the system for monthly payments. The remaining payments are made directly by the Commission for a limited number of measures.

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

#### 2.2.1.2. Decisions on monthly payments for 2014

For the financial year 2014, the Commission adopted twelve decisions on monthly payments. Furthermore, an additional monthly payment decision, adjusting those already granted for the total expenditure chargeable to the year, was adopted in December 2014.

### **3. THE IMPLEMENTATION OF THE 2014 EAGF BUDGET**

#### **3.1. The uptake of the EAGF budget appropriations**

The implementation of the budget amounted to EUR 44 292.7 million. This expenditure was funded by the budget's initial appropriations and by using the revenue assigned to policy area 05-Agriculture and Rural Development, composed of the entire amount of EUR 710.2 million carried over from 2013 and of a part of the assigned revenue collected in 2014 amounting to EUR 672.9 million out of a total EUR 1 014.2 million.

Within policy area 05-Agriculture and Rural Development, the expenditure for market measures amounted to EUR 2 478.7 million and for direct aids to EUR 41 659.7 million. The expenditure incurred for certain market measures and direct aids exceeded the budget's voted appropriations and it was partly covered by transfers of appropriations from other items of the budget and partly by the revenue which was assigned to the EAGF budget.

For details of the budget's implementation by policy area, please see annex 3.

Annex 5 presents a breakdown of the expenditure on market measures, direct aids and audit of agricultural expenditure by item and by Member State.

### **4. COMMENTS ON THE IMPLEMENTATION OF THE 2014 EAGF BUDGET**

A brief commentary for the most significant sectors on the implementation of the 2014 EAGF budget's appropriations as well as on the use of the assigned revenue available in 2014 is presented hereafter based on details appearing in the annex 3.

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

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

## **4.1. Chapter 05 02: Interventions in agricultural markets**

### *4.1.1. Introduction*

Total payments for this chapter of the 2014 budget amounted to EUR 2 478.7 million and they were funded by the voted appropriations and by assigned revenue amounting to EUR 302.7 million. The latter was used to cover the expenditure incurred in the fruits and vegetables sector (NB: for details, see point 4.1.4). The appropriations amounting to EUR 57.4 million were transferred to other parts of the EAGF budget. The remaining balance of assigned revenue collected in 2014 amounted to EUR 291.6 million and it was carried over to 2015. In items where the needs exceeded the budgetary appropriations, the additional expenditure was covered through transfers from other items of the budget. Equally, for the market measures and direct aids where the budget's appropriations were under-spent, the resulting available appropriations were transferred to other items of the budget in order to cover additional expenditure as needed.

### *4.1.2. Food programmes*

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

For this reason, there were no appropriations for the EAGF foreseen in the 2014 budget for these programmes. However, the EAGF accounts show that Member States recovered and declared to EAGF an amount of EUR 7.2 million which was paid before 2014.

### *4.1.3. Olive oil*

The under-execution by EUR 2.3 million related mainly to the aid for the financing of quality improvement work programmes. The approved operators' organisations did not implement their 2013/2014 work programmes to the extent foreseen in the 2014 budget for these programmes. In addition, a minor under-execution of EUR 0.2 million for the payment of outstanding files relating to previous olive oil sector schemes occurred as Member States declared lower expenditure compared to the appropriations foreseen in the 2014 budget for these schemes.

### *4.1.4. Fruits and vegetables*

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

As regards the operational funds for producer organisations, which aim at financing their production quality improvement, promotion and commercialisation programmes, the 2014 needs for these programmes were estimated at EUR 749 million. Out of this total amount, the Budgetary Authority voted appropriations amounting to EUR 285 million as it took account of the estimated

revenue, amounting to EUR 464 million, which was assigned to the funding of this scheme. Member States eventually incurred expenditure amounting to EUR 724.4 million which was lower compared to the total appropriations available, mainly because the payments advanced for the 1<sup>st</sup> tranche of the producer organisations' plans approved in 2014 were smaller than initially foreseen.

Furthermore, Member States incurred expenditure for the aid to producer groups for preliminary recognition which was smaller than the available 2014 budget appropriations by around EUR 56.7 million. The impact of the transitional provisions<sup>9</sup>, which limited the annual increase of the approved programmes, proved to be more significant than initially foreseen by the Commission.

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

#### *4.1.5. Products of the wine-growing sector*

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

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

#### *4.1.6. Milk and milk products*

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

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

#### *4.1.7. Pig meat, eggs and poultry, bee-keeping and other animal products*

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

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

## 4.2. Chapter 05 03: Direct Aids

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

### 4.2.1. Article 05 03 01: Decoupled direct aids

The main schemes funded by this article's appropriations are the single payment scheme (SPS), the single area payment scheme (SAPS) and the decoupled specific support under article 68 of Council Regulation (EC) No 73/2009. All aid schemes in this article are paid independently of production but on certain conditions e.g. respect of cross-compliance. The expenditure incurred for all schemes in this article amounted to EUR 38 952.1 million, thus, exceeding the 2014 voted appropriations of EUR 38 252 million by EUR 700.1 million because part of the needs for this sector were funded by assigned revenue (NB: the staff working document presents more details on this point).

### 4.2.2. Article 05 03 02: Other direct aids

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

For these schemes, the Commission had estimated that appropriations amounting to EUR 2 770.2 million were needed in 2014. Member States incurred expenditure amounting to EUR 2 707.6 million (NB: the staff working document presents more details on this point).

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

No appropriations are allocated to this article by the Budgetary Authority. This article was established for the first time in budget year 2014 to facilitate the collection of the non-committed voted appropriations. The transfer of these appropriations, up to a limit of 2% of the initial appropriations for the EAGF under shared management, was made in order to finance in 2015 the reimbursement of the financial discipline applied to direct aids in respect of calendar year 2013<sup>10</sup>.

The amount of financial discipline effectively applied for claim year 2013 totalled EUR 868.2 million. This amount remains within the limit of 2% of the initial appropriations under shared management of EAGF. This amount was covered by a transfer of the non-committed appropriations, amounting to EUR 424.5 million, from article 05 03 10 involving the reserve for agricultural crises (NB: Please see point 4.2.4) and supplemented by a transfer of non-committed appropriations of EUR 398.9 million from item 05 03 01 01 and of EUR 44.8 million from item 05 03 01 02.

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<sup>10</sup> These appropriations may be carried over, in accordance with Article 169(3) of the Financial Regulation (EU, Euratom) No 966/2012, and in accordance with Article 26(5) of Regulation (EU) No 1306/2013, Member States shall reimburse the final recipients who are subject, in the financial year to which the appropriations are carried over, to the application of financial discipline in accordance with Article 26, paragraphs (1) to (4) thereof.

#### *4.2.4. Article 05 03 10: Reserve for crises in the agricultural sector*

The appropriations of this article are intended to cover expenditure for measures which have to be taken in order to cope with major crises affecting agricultural production or distribution. The reserve is to be established by applying, at the beginning of each year, a reduction to the direct aids through the financial discipline mechanism in accordance with Articles 25 and 26 of Regulation (EU) No 1306/2013 as well as Article 8 of Regulation (EU) No 1307/2013. This reserve may not exceed a maximum annual amount of EUR 400 million (in 2011 prices). For the budget year 2014, the equivalent amount of the crisis reserve in current prices was EUR 424.5 million. The reserve was not used in financial year 2014.

Therefore, by the end of the financial year, this unused amount of the reserve was transferred to budget article 05 03 09 for the carry-over to the next financial year and for the ultimate reimbursement as described in point 4.2.3 above.

### **4.3. Chapter 05 07: Audit of agricultural expenditure**

#### *4.3.1. Article 05 07 01: Control of agricultural expenditure*

This article involves the measures taken in order to reinforce the means of on-the-spot controls and to improve the systems of verification so as to limit the risk of frauds and irregularities in detriment of the Union budget. It also includes the expenditure which could be necessary in order to fund possible accounting and conformity corrections in favour of Member States (NB: the staff working document presents more details on this point).

#### *4.3.2. Article 05 07 02: Settlement of disputes*

The appropriations in this article are intended to cover expenditure for which the Commission could be held liable by decision of a court of justice, including the cost of settling claims for damages and interest. On 27 September 2012, the European Court of Justice delivered its judgment in joined cases C-113/10, C-147/10 and C-234/10 (the Jülich-II judgement). The 2014 budget foresaw appropriations amounting to EUR 53.4 million for the payment of compensatory interest to operators under this judgement. However, Member States incurred and declared expenditure amounting to around EUR 92.3 million which was higher than the appropriations foreseen in the 2014 budget. Therefore, appropriations amounting to EUR 38.9 million were transferred from other items of the 2014 budget in order to fund the reimbursement of the total amount of compensatory interest declared by the Member States concerned.

## **5. IMPLEMENTATION OF ASSIGNED REVENUE**

### **5.1. Revenue assigned to EAGF**

The assigned revenue actually carried over from 2013 into 2014, amounted to EUR 710.2 million and has been entirely used in financing expenditure of the 2014 budget year in accordance with article 14 of the Financial Regulation. As presented in annex 4-II, this amount covered expenditure of EUR 270.3 million for the operational funds for producer organisations in the fruits and vegetables sector and of EUR 439.9 million for the single payment scheme.

As regards the assigned revenue collected in 2014, annex 4-I shows that this revenue amounted to EUR 1 014.2 million and it originated from:

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

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

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

For details, please see annexes 4-I and 4-II.

## **6. BREAKDOWN BY TYPE OF EXPENDITURE**

The total EAGF expenditure amounts to EUR 44 292.7 million. Hereafter, this expenditure is presented broken down into the main reporting categories along with the percentage that these represent in the total EAGF expenditure for 2014:

### **Storage**

Expenditure for storage amounted to EUR 5.1 million, i.e.: 0.01% of the total expenditure. This amount mainly represents the expenditure incurred for the private storage of butter.

### **Export refunds**

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

### **Other market measures**

In addition to storage and export refunds, the expenditure for other market measures amounted to EUR 2 579.6 million, i.e.: 5.8% of the year's total. This category covers expenditure mainly relating to olive oil, fruit and vegetables, wine, textile plants, POSEI, promotion measures, milk and milk products and bee-keeping. This expenditure incorporates other minor amounts and it includes the corrections arising from the clearance of accounts and settlement of disputes.

### **Direct aids**

Expenditure for direct aids amounted to EUR 41 659.7 million, i.e.: 94 % of the total.

### **Expenditure under direct management**

This expenditure amounted to EUR 45.2 million (in commitment appropriations), i.e.: 0.1% of the total, and it was paid directly by the Commission. It mostly covered the expenditure relating to farm accounting, surveys on farm structures, information on the CAP, technical assistance, etc.

### **Rural development under ex-EAGGF-Guarantee**

No commitment appropriations can be made anymore for these programmes. Member States are now closing these programmes and they recover unduly paid

amounts. The final net amount recovered under this article was around EUR 1.4 million.

The evolution of the breakdown of EAGF expenditure by type for the period 2008-2014 is presented in annex 6.