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

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

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1. BUDGET PROCEDURE¹

1.1. Financial Framework 2014-2020

Expenditure of the Common Agricultural Policy (CAP) is funded within the financial framework for 2014-2020 as provided for in Council Regulation (EU) No 1311/2013². Specifically, CAP expenditure is part of the ceiling fixed for Heading 2 - Sustainable growth: natural resources. Within that overall ceiling, a specific sub-ceiling has been fixed for market related expenditure and direct payments financed by the European Agricultural Guarantee Fund (EAGF).

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

(in EUR million; current prices)

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

*) Sustainable growth: natural resources

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

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

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

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

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

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

¹ This procedure is presented in annex 1.

² OJ L 347 of 20.12.2013, p. 884.

³ OJ L 108 of 11.4.2014, p. 13.

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

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

1.2. Draft Budget 2019 and Amending Letter 1/2019

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

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

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

1.3. Adoption of the 2019 budget

The 2019 budget was declared as adopted by the European Parliament and by the Council on 12 December 2018. The budget's total commitment appropriations for the EAGF amounted to EUR 43 191.9 million and its payment appropriations amounted to EUR 43 116.4 million.

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

Specifically, of the voted EAGF commitment appropriations for policy area 05 (Agriculture and Rural Development) amounting to EUR 43 191.9 million: EUR 2 498.7 million were foreseen for interventions in agricultural markets under chapter 05 02; EUR 40 544.7 million were foreseen for direct payments under chapter 05 03; EUR 61.4 million were foreseen for audit of agricultural expenditure under chapter 05 07; and EUR 75.6 million for policy strategy and coordination under chapter 05 08.

Further details are provided in annex 1.

1.4. Revenue assigned to the EAGF⁴

In accordance with Article 43 of Regulation (EU) No 1306/2013 on the financing of the Common Agricultural Policy⁵, revenue originating from financial corrections under accounting or conformity clearance decisions, from irregularities and from the milk levy are designated as revenue assigned to the financing of EAGF

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

⁵ OJ L 347 of 20.12.2013, p. 549.

expenditure. According to these rules, assigned revenue can be used to cover the financing of any EAGF expenditure. If a part of this revenue is not used, then this part will be automatically carried forward to the following budget year.

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

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

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

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

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

- EUR 849 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 17 149 million for the basic payment scheme (direct payments).

2. CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

2.1. Management of appropriations

2.1.1. Appropriations available for the 2019 financial year

In EUR

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

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

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

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

The initial commitment appropriations for 2019 totalled EUR 43 191 947 000. This was a net amount after deducting the expected assigned revenue to be collected in 2019 and the one carried over from 2018 to 2019. The initial payment appropriations amounted to EUR 43 116 399 417.

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

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

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

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

For more details, please see point 1.4.

2.1.4. *Budget execution of appropriations available for the 2019 financial year*

In EUR

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

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

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

2.1.5. *Assigned revenue received under shared management*

In EUR

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

For details, please see points 1.4 and 4.

2.1.6. Budget execution

In EUR

Expenditure under shared management ⁽¹⁾				
	Final appropriations (C1)	Non automatic carry-over of 2018 C1 appropriations (C2)	Assigned revenue appropriations (C4)	Carry-over of assigned revenue appropriations (C5) from 2018
Appropriations	42 994 750 000.00	459 500 000.00	706 071 911.53	448 831 525.93
Execution	42 522 214 345.37	438 165 248.60	357 886 910.66	448 831 525.93
Appropriations cancelled	5 709 007.63	21 334 751.40	-	0.00
Carry-over to 2020	466 826 647.00	0.00	348 185 000.87	-

(1) Commitment appropriations = Payment appropriations

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

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

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

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

In EUR

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

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

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

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

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

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

For details, please see annexes 3 and 4.

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

In EUR

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

The automatic carry-over from 2018 to 2019 only concerned expenditure under direct management for non-differentiated appropriations. As indicated in the table above, an amount of EUR 17.5 million was carried over from 2018 to 2019. In 2019 an amount of EUR 1.2 million from this carry-over was de-committed. The payments made amounted to EUR 16.3 million.

For details, please see annex 4.

2.2. Monthly payments

2.2.1. Monthly payments to Member States under shared management

2.2.1.1. Monthly payments on the provision for expenditure

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

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

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

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

2.2.1.2. Decisions on monthly payments

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

For details, please see annex 2.

2.2.1.3. Reductions of monthly payments

In 2019, reductions for a net amount of EUR 67.8 million were made to the monthly payments effected to the Member States. The categories of corrections are detailed in the following points:

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

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

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

As a result of non-respecting the set payment deadlines, the Commission decided reductions for a total amount of EUR 53.6 million.

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

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

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

These corrections lead to reductions of the monthly payments. As a result of overspending these financial ceilings, the Commission made financial corrections for a total amount of EUR 14.1 million.

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

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

2.2.2. *Direct management expenditure by the Commission*

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

For details, please see annexes 3 and 4.

3. THE IMPLEMENTATION OF THE 2019 EAGF BUDGET

3.1. The uptake of the EAGF appropriations

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

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

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

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

3.2. Comments on the budget implementation

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

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

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

voted appropriations or from transfers of assigned revenue and of voted appropriations from other items of the budget;

- Annex 6: Assigned revenue (C4) collected and used in 2019;
- Annex 7: Assigned revenue (C5) carried over from 2018 and used in 2019;
- Annex 9: Expenditure by Member State, by fund source and by item.

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

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

3.2.1.1. Introduction

Total execution (in commitment appropriations) for this chapter amounted to EUR 2 473.0 million and it was funded by the voted appropriations amounting to EUR 2 498.7 million and by assigned revenue amounting to EUR 140 million. The latter was intended to cover the expenditure incurred in the fruit and vegetables sector (for details, see point 3.2.1.2). In items where the needs exceeded the budgetary appropriations, the additional expenditure was covered through transfers from other items of the budget. For the market measures where the budget's appropriations were under-spent, the resulting available appropriations were transferred to other budget lines within the EAGF to cover additional expenditure as needed.

Annex 5 presents these details at the level of each budget item. In case the execution was close to the foreseen level in the 2019 budget, no further remarks are made.

3.2.1.2. Article 05 02 08: Fruits and vegetables

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

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

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

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

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

The budget foresaw total available appropriations at EUR 1 035.1 million to cover the budgetary needs of all the measures for this sector. The under-execution of EUR 47.6 million, compared to the forecasted budget needs, was due to the lower expenditure incurred by some Member States, particularly for the promotion and restructuring components of their national wine programmes.

3.2.1.4. Article 05 02 10: Promotion

As regards promotion measures – payments by Member States, the under-execution of EUR 5.4 million compared to the forecasted budget needs was due to the lower implementation of some of the promotion programmes selected in previous years. The difference has been transferred to other budget articles.

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

3.2.1.5. Article 05 02 12: Milk and milk products

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

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

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

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

3.2.1.6. Article 05 02 13: Beef and veal

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

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

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

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

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

⁸ OJ L 255, 11.10.2018, p. 1-6

⁹ OJ L 255, 11.10.2018, p. 7–11

3.2.1.8. Article 05 02 18: School schemes

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

3.2.2. Chapter 05 03: Direct payments

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

The total unused appropriations amounted to EUR 795.9 million, of which EUR 768.9 million have been carried over to financial year 2020. This includes the amount of EUR 466.8 million of the unused crisis reserve, corresponding to the effectively applied financial discipline in 2019, that was transferred to budget article 05 03 09 and then carried over to 2020 for the reimbursement to the Member States concerned. The remaining balance of assigned revenue collected in 2019 (EUR 348.2 million) was carried over to 2020. In items where the needs exceeded the budget's voted appropriations, the additional expenditure was covered through transfers of voted appropriations from other items of the budget or of assigned revenue.

Annex 5 and annex 9 present these details at the level of each budget item.

3.2.2.1. Article 05 03 01: Decoupled direct payments

The main schemes funded by this article's appropriations are the single area payment scheme (SAPS), the basic payment scheme (BPS), the payment for agricultural practices beneficial for the climate and the environment, the redistributive payment and the payment for young farmers. All aid schemes in this article are paid independently of production but on certain conditions, e.g. the respect of cross-compliance. The appropriations available in 2019 for decoupled direct payments amounted to EUR 35 402.9 million, including Budgetary Authority voted appropriations amounting to EUR 34 388.0 million and assigned revenue amounting to EUR 1 014.9 million. The expenditure incurred by Member States for all schemes in this article amounted to EUR 35 328.6 million, which corresponds to 99.8 % of the available appropriations..

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

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

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

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

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

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

3.2.2.2. Article 05 03 02: Other direct payments

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

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

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

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

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

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

As regards item 05 03 02 99 – Other (direct payments), the budget included appropriations of EUR 2.0 million intended to cover expenditure and corrections for older schemes which were not covered under other budget items of the coupled direct payments sector. There was a negative expenditure of around – EUR 0.5 million and to cover the funding needs of other budget items, EUR 2.5 million of appropriations were transferred to other budget items.

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

No appropriations are allocated to this article by the Budgetary Authority. This article serves the purpose of collecting the non-committed voted appropriations of the unused crisis reserve carried over to finance the reimbursement of the financial discipline applied to direct payments¹⁰.

Each year, if applicable, a Commission Implementing Regulation sets the amounts that each Member State has to reimburse to farmers and, in accordance with the introductory phrase of Article 12(2) of Regulation (EU, Euratom) 2018/1046, determines that the expenditure in relation to this reimbursement shall only be eligible for Union financing if the amounts have been paid to the beneficiaries before 16 October of the financial year to which the appropriations are carried over. From the amount of EUR 459.5 million, corresponding to the financial discipline applied during financial year 2018 and which was carried over to budget 2019 for reimbursement, Member States reimbursed EUR 438.2 million. The difference of EUR 21.3 million reverted to the 2019 budget for its return to Member States via an Amending Budget in the following budget year.

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

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

The appropriations of this article are intended to cover expenditure for measures which have to be taken in order to cope with major crises affecting agricultural production or distribution. The crisis reserve is established by applying, at the beginning of each year, a reduction to the direct payments through the financial discipline mechanism in accordance with Articles 25 and 26 of Regulation (EU) No 1306/2013 as well as Article 8 of Regulation (EU) No 1307/2013¹². In 2019 the crisis reserve of EUR 468.7 million was not used.

Therefore, at the end of 2019 the non-committed voted appropriations corresponding to the amount of financial discipline effectively applied for claim year 2018 were transferred to budget article 05 03 09 in order to be carried over to the next financial year for the reimbursement of financial discipline imposed on farmers in the calendar year 2019 (please see point 3.2.2.4).

3.2.3. Chapter 05 04: Rural Development

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

¹⁰ These appropriations may be carried over, in accordance with point (d) of the first subparagraph and the third subparagraph of Article 12(2) of Regulation (EU, Euratom) 2018/1046, and, in accordance with Article 26(5) of Regulation (EU) No 1306/2013, are made available to the Member States for the reimbursement of the final recipients who are subject, in the financial year to which the appropriations are carried over, to the application of financial discipline in accordance with Article 26, paragraphs (1) to (4) thereof.

¹¹ OJ L 306, 27.11.2019, p. 1–4

¹² OJ L 347, 20.12.2013, p. 608

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

3.2.4.1. Article 05 07 01: Control of agricultural expenditure

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

The European Union directly funded the purchase of satellite images within the framework of the Integrated Administration and Control System for an amount of EUR 9.7 million.

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

The corrections in favour of the Member States following conformity clearance of accounts turned out to be higher than expected with EUR 38.3 million instead of EUR 2.6 million foreseen in the budget.

3.2.4.2. Article 05 07 02: Settlement of disputes

The appropriations in this article are intended to cover expenditure for which the Commission could be held liable by decision of a court of justice, including the cost of settling claims for damages and interest. The 2019 budget foresaw appropriations amounting to EUR 30.0 million, of which EUR 11.2 million were executed. The remainder of appropriations has been transferred to other items of the budget.

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

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

Appropriations committed for data collection on farm holdings under this network amounted to EUR 15.7 million in line with the budgeted amount (EUR 15.7 million).

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

Almost all appropriations were committed for the farm structure surveys.

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

Appropriations committed for the restructuring of systems of agricultural surveys amounted to EUR 2.7 million, almost corresponding to the budgeted appropriations (EUR 2.8 million).

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

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

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

Appropriations committed for operational technical assistance for the EAGF amounted to approximately EUR 3.7 million, while the budget foresaw appropriations amounting to EUR 4.8 million. EUR 0.5 million of the voted appropriations was transferred outside the chapter.

4. IMPLEMENTATION OF REVENUE ASSIGNED TO EAGF

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

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

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

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

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

5. CONTROL MEASURES

5.1. Introduction

In accordance with the EU legislation and as in previous years, 2019 agricultural expenditure was submitted to a comprehensive system of control measures.

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

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

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

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

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

5.2. Integrated Administration and Control System (IACS)

Regulation (EU) No 1306/2013, Regulation (EU) No 1307/2013, Commission Delegated Regulation (EU) No 639/2014¹³ and Commission Delegated Regulation (EU) No 640/2014¹⁴ contain the rules on the IACS.

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

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

For the financial year 2019, the IACS covered 95% of the EAGF expenditure. Furthermore, the relevant components of the IACS are applicable to the rural development measures, which are based on area or number of animals. Such measures include, inter alia, agri-environment and animal welfare measures, less-favoured areas and areas with environmental restrictions and afforestation of agricultural land. For financial year 2019, 50% of payments made under the EAFRD were also covered.

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

5.3. Market measures

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

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

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

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

¹³ OJ L 181, 20.6.2014, p. 1

¹⁴ OJ L 181, 20.6.2014, p.48

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

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

6. CLEARANCE OF ACCOUNTS

6.1. Conformity clearance

6.1.1. Introduction

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

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

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

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

6.1.2. Audits and decisions adopted in 2019

6.1.2.1. Audits

The following table presents an overview of the conformity audits with missions and their coverage in respect of financial year 2019, broken down per Activity Based Budgeting (ABB):

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

⁽¹⁾ concerns only EAFRD.

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

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

6.1.2.2. Conformity decisions

Three conformity clearance decisions having an impact on the financial year 2019 were adopted involving financial corrections in a number of sectors. These decisions had an overall financial impact for EAGF by excluding from EU financing a total of EUR 209 million:

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

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

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

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

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

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

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

6.2. Financial clearance

6.2.1. Introduction

The financial clearance covers the completeness, accuracy and veracity of paying agencies' accounts, the internal control systems set up by these paying agencies and the legality and regularity of the expenditure for which reimbursement has been requested from the Commission. Within this framework, Directorate-General for Agriculture and Rural Development (DG AGRI) pays particular attention to the certification bodies' conclusions and recommendations (where weaknesses are found), following their reviews of the paying agencies' compliance with the accreditation criteria. As part of this review, DG AGRI also covers aspects relating to conformity issues and protecting the financial interests of the EU as regards advances paid, securities obtained and intervention stocks.

The Commission adopts an annual clearance of accounts decision clearing the paying agencies' annual accounts on the basis of the certificates and reports from the certification bodies, but without prejudice to any subsequent decisions to recover expenditure which proves not to have been in accordance with the EU rules. As from financial year 2014, these accounts are received by the Commission by 15 February of the year following the financial year in question. The Commission decides whether the accounts of each paying agency are cleared and adopts its clearance decision by 31 May of the year following the financial year in question. The accounts not cleared by 31 May are cleared later in a future decision, once assurance on the completeness, accuracy and veracity of the accounts is obtained.

6.2.2. *Decisions*

6.2.2.1. Financial clearance decision for the financial year 2015

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

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

6.2.2.2. Financial clearance decision for the financial year 2016

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

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

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

6.2.2.3. Financial clearance decision for the financial year 2017

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

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

6.2.2.4 Financial clearance decision for the financial year 2018

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

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

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

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

6.3.1. Judgments handed down

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

In financial year 2019, the Court partially annulled:

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

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

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

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

6.3.2. *New appeals*

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

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

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

6.3.3. *Appeals pending*

The situation as at 15 October 2019 with regard to appeals pending together with the amounts concerned is shown in annex 15.

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

7.1. **Relations with Parliament**

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

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

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

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

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

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

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

7.2.1. *Mission of the European Court of Auditors*

The European Court of Auditors (ECA) is the external independent auditor of the European Union. Articles 285 to 287 of the Treaty on the Functioning of the European Union provide that the ECA carries out the Union's audit with the dual aim of improving financial management and reporting to the citizens of Europe on the use made of public funds by the authorities responsible for their management. The ECA provides the European Parliament and the Council with a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions. This statement, which can be complemented by specific assessments for various policy areas, is of prime importance to the European

Parliament in its deliberations on granting discharge to the Commission for the implementation of the budget.

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

7.2.2. Annual Report for financial year 2018

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

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

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

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

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

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

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

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

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

7.2.3. *Special Reports by the ECA*

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

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

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ANNEX 1
EAGF Budgetary procedure for 2019

In EUR Million

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

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

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

(3) Additional needs to be covered by assigned revenue: estimated at EUR 100 million for the DB, EUR 140 million for the AL and the Budget

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

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

* CA : Commitment Appropriations

** PA : Payment Appropriations

ANNEX 2

Amounts due to Member States decided for the 2019 financial year

TO PAY in EUR	2018.11 January	2018.12 February	2019.01 March	2019.02 April	2019.03 May	2019.04 June	2019.05 July	2019.06 August	2019.07 September	2019.08 October	2019.09 November	2019.10 December	2019 Compl. Payment	Financial year 2019	
BE	213.645.649,76	126.325.415,46	67.017.099,44	7.201.450,99	58.258.893,72	6.432.100,24	1.136.634,73	22.451.856,10	80.514,54	7.430.775,52	1.639.047,85	38.626.976,26	-43.764,17	550.202.650,44	BE
BG	-272.439,09	383.989.931,56	1.100.714,80	4.460.718,22	38.711.471,54	282.724.721,31	57.290.249,83	8.989.009,30	2.179.198,10	-371.439,03	-419.893,11	20.701.303,35	0,00	799.083.546,78	BG
CZ	299.665.023,97	171.752.914,75	129.722.023,04	176.713.875,55	47.424.170,99	20.313.185,33	5.273.034,29	2.197.956,78	11.285.262,96	5.485.384,42	2.187.288,87	1.980.914,15	0,00	874.001.035,10	CZ
DK	3.162.965,89	758.031.689,86	26.988.600,15	11.609.626,36	26.112.003,24	1.039.444,92	242.434,38	453.385,56	796.297,90	2.328.127,77	799.913,11	582.215,43	0,00	832.146.704,57	DK
DE	3.087.645,01	4.694.942.959,48	45.255.892,87	29.781.898,15	19.655.634,11	18.090.915,77	8.114.055,54	6.787.228,92	7.104.766,80	4.992.989,57	33.604.534,27	26.960.651,32	0,00	4.898.379.171,81	DE
EE	194.000,60	132.667.308,27	623.409,80	247.965,84	-106.197,19	98.540,06	-73,81	8.087,36	60.324,11	65.273,61	2.000,26	51.714,67	0,00	133.912.353,58	EE
IE	781.992.023,91	372.497.438,84	12.003.902,95	6.822.090,76	-5.069.395,19	1.061.988,19	4.251.404,56	1.771.942,77	15.676.664,15	421.715,40	1.416.110,04	430.843,13	0,00	1.193.276.729,51	IE
EL	684.657.757,18	876.346.829,42	-6.036.517,63	2.172.283,21	251.831.527,59	110.078.590,52	16.991.256,94	36.571.291,72	2.117.563,36	-106.739.536,60	10.242.147,59	33.037.759,59	0,00	1.911.270.952,89	EL
ES	1.801.268.883,55	2.334.248.465,30	14.975.077,15	147.721.772,70	300.562.290,71	258.341.679,17	73.773.357,18	290.208.918,64	54.377.226,05	4.789.440,59	55.636.425,38	328.633.411,61	-6.934,93	5.664.530.013,10	ES
FR	4.460.299.707,62	1.882.912.994,33	321.617.876,89	203.685.635,34	58.141.592,41	30.111.120,91	51.056.568,68	50.196.370,69	26.335.576,10	23.150.273,51	165.734.179,74	73.372.508,83	0,00	7.346.614.405,05	FR
HR	146.323.082,76	4.866.680,42	128.967,01	63.887.105,15	2.738.071,85	10.513.798,41	48.633.381,31	2.703.994,45	1.395.839,46	773.030,81	490.838,29	4.051.058,15	0,00	286.505.848,07	HR
IT	1.953.486.027,91	324.485.028,05	171.199.043,65	171.681.669,80	170.644.295,23	72.275.301,79	98.323.984,38	871.654.397,75	87.762.029,42	-70.933.883,94	100.426.436,16	149.784.216,61	0,00	4.100.788.546,81	IT
CY	178.758,72	43.544.383,33	1.025.492,27	384.184,22	2.508.240,43	1.150.092,89	660.019,89	60.786,62	663.184,46	782.723,12	841.989,94	2.711.425,50	243,44	54.511.524,83	CY
LV	87.277.487,71	136.408.573,49	19.510.563,49	2.536.722,32	2.539.700,43	643.321,85	143.110,27	2.089.037,45	2.343.899,49	38.670,31	-15.462,42	205.573,95	0,00	253.721.198,34	LV
LT	255.612.477,68	159.745.332,87	3.250.430,30	2.887.452,38	17.288.690,70	2.049.105,09	18.399.414,47	1.051.848,31	577.790,79	1.325.588,88	344.704,51	4.370.932,35	0,00	466.903.768,33	LT
LU	22.222,21	18.876.156,94	2.322.559,68	136.634,32	9.698.071,92	1.025.523,48	225.993,49	32.955,29	791.872,56	32.915,31	1.483,62	16.732,44	0,00	33.183.121,26	LU
HU	405.195.851,72	175.575.286,56	311.897.309,48	84.245.800,40	56.876.145,42	113.830.518,84	51.282.518,37	23.848.649,76	5.554.922,48	5.059.396,07	11.973.327,28	31.638.234,88	-1.235.958,04	1.275.742.003,22	HU
MT	270,65	29.508,35	0,00	152.458,40	4.931.590,76	2.980,19	179.454,23	207.411,79	69.721,55	27.831,17	31.549,53	70.061,13	0,00	5.702.837,75	MT
NL	1.195.690,03	625.266.551,48	9.839.375,84	12.903.011,14	12.877.360,55	5.024.475,35	2.639.859,31	5.663.447,07	7.380.022,99	1.426.883,92	9.930.263,66	7.195.852,36	22.789,20	701.365.582,90	NL
AT	806.850,11	668.939.347,46	-201.898,46	1.287.839,97	1.432.824,98	5.710.797,22	378.426,41	1.649.275,19	2.384.377,85	10.120.608,08	1.171.712,93	9.723.741,39	0,00	703.403.903,13	AT
PL	2.136.151.475,77	59.597.011,91	162.540.778,82	452.756.093,72	276.318.495,36	145.488.022,64	75.699.773,80	37.715.945,02	6.398.994,18	445.531,74	5.678.325,00	4.562.614,64	0,00	3.363.353.062,60	PL
PT	275.234.835,01	377.420.619,23	133.590,60	11.642.163,21	8.836.098,08	12.797.210,35	10.278.986,21	44.158.363,41	3.375.577,14	2.767.844,07	9.816.576,40	6.023.003,99	-141.267,18	762.343.600,52	PT
RO	807.511.540,69	452.856.798,32	175.786.414,65	124.475.028,54	53.472.964,88	88.829.295,74	24.206.365,38	103.179.998,28	-2.598.116,62	2.957.768,08	8.909.469,68	4.942.813,83	0,00	1.844.530.341,45	RO
SI	-34.366,34	-28.339,11	105.249.822,68	951.860,74	19.449.032,38	9.217.490,22	253.511,84	429.508,45	673.354,60	302.125,43	784.740,84	4.366.837,75	0,00	141.615.579,48	SI
SK	24.833.672,03	261.428.167,92	-3.225.443,50	53.874.015,30	26.730.105,94	25.718.344,34	23.241.315,27	26.378.814,34	5.959.554,10	2.775.331,34	2.502.453,70	1.296.343,01	-188.132,38	451.324.541,41	SK
FI	73.321,43	479.800.565,68	382.973,44	376.319,84	-539.656,51	-33.926,57	827.043,84	38.688.246,99	5.862.854,51	1.523.403,31	356.440,91	-85.595,75	0,00	527.231.991,12	FI
SE	1.015.212,85	661.406.047,68	10.054.529,03	8.668.616,50	3.704.482,68	-6.555.938,24	493.671,24	416.550,35	6.814.769,16	1.663.860,76	208.450,05	2.673.075,30	-6.034,72	690.557.292,64	SE
UK	220.153.375,05	2.098.825.398,74	84.102.544,11	101.310.590,04	245.479.966,24	86.571.486,31	116.995.266,41	172.893.855,16	19.036.903,45	13.917.387,73	26.548.001,82	8.989.037,28	0,00	3.194.823.812,34	UK
TOTAL	14.562.739.004,39	18.282.759.066,59	1.667.265.132,55	1.684.574.883,11	1.710.508.473,25	1.302.550.186,32	690.991.018,44	1.752.459.133,52	274.460.945,64	-83.439.979,05	450.843.055,90	766.914.257,15	-1.599.058,78	43.061.026.119,03	

ANNEX 3

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

in EUR

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

ANNEX 4

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

in EUR

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

ANNEX 5
ANALYSIS OF BUDGETARY EXECUTION - 2019 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M	F	F	H	T	C	A	I	HEADING	ADOPTED BUDGET 2019	AMENDING BUDGET 2019 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2019	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2020	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020
									(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
(a)																		
05 AGRICULTURE AND RURAL DEVELOPMENT									43.191.947.000	0	1.614.403.437	0	44.806.350.437	43.962.411.116	843.939.321	815.012.054	28.927.267	100%
05 01 ADMINISTRATIVE EXPENDITURE OF THE AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA									11.560.000	0	0	-400.000	11.160.000	10.706.181	453.819	0	453.819	96%
2	05	01	04					Support expenditure	8.000.000	0	0	-400.000	7.600.000	7.146.181	453.819	0	453.819	94%
2	05	01	04	01				European Agricultural Guarantee Fund (EAGF) - Non-operational technical assistance	8.000.000	0	0	-400.000	7.600.000	7.146.181	453.819	0	453.819	94%
2	05	01	06					Executive agencies	3.560.000	0	0	0	3.560.000	3.560.000	0	0	0	100%
2	05	01	06	01				Consumer, Health, Agriculture and Food Executive Agency — Contribution from the Agricultural promotion programme	3.560.000	0	0	0	3.560.000	3.560.000	0	0	0	100%
05 02 IMPROVING THE COMPETITIVENESS OF THE AGRICULTURAL SECTOR THROUGH INTERVENTIONS IN AGRICULTURAL MARKETS									2.498.700.000	0	140.000.000	-119.559.500	2.519.140.500	2.473.006.493	46.134.007	46.085.942	48.065	100%
2	05	02	01					Cereals	p.m.	0	0	-1.290	-1.290	-1.292	2	0	2	-
2	05	02	01	01				Export refunds for cereals	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	01	02				Intervention storage of cereals	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	01	99				Other measures (cereals)	p.m.	0	0	-1.290	-1.290	-1.292	2	0	2	100%
2	05	02	02					Rice	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	02	01				Export refunds for rice	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	02	02				Intervention storage of rice	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	02	99				Other measures (rice)	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	03					Refunds on non-Annex I products	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	-
2	05	02	05					Sugar	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	05	01				Export refunds for sugar and isoglucose	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	05	03				Production refunds for sugar used in the chemical industry	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	05	08				Private storage of sugar	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	05	99				Other measures (sugar)	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	06					Olive oil	44.600.000	0	0	-7.940.900	36.659.100	36.659.051	49	0	49	100%
2	05	02	06	03				Private storage of olive oil	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	06	05				Quality improvement measures	44.000.000	0	0	-7.340.900	36.659.100	36.659.051	49	0	49	100%
2	05	02	06	99				Other measures (olive oil)	600.000	0	0	-600.000	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	-
2	05	02	07	03				Cotton — National restructuring programmes	p.m.	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	-
2	05	02	08					Fruits and vegetables	715.100.000	0	140.000.000	56.664.400	911.764.400	865.678.260	46.086.140	46.085.942	198	100%
2	05	02	08	03				Operational funds for producer organisations	709.000.000	0	140.000.000	60.660.000	909.660.000	863.574.058	46.085.942	46.085.942	0	100%
2	05	02	08	11				Aid to producer groups for preliminary recognition	5.000.000	0	0	-3.611.800	1.388.200	1.388.157	43	0	43	100%
2	05	02	08	12				School fruit scheme	100.000	0	0	135.400	235.400	235.335	65	0	65	100%
2	05	02	08	99				Other measures (fruit and vegetables)	1.000.000	0	0	-519.200	480.800	480.710	90	0	90	100%

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2019 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M F H	T	C	A	I	HEADING	ADOPTED BUDGET 2019	AMENDING BUDGET 2019 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2019	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2020	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020
						(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
(a)															
2	05	02	09		Products of the wine-growing sector	1.035.100.000	0	0	-47.561.240	987.538.760	987.503.626	35.134	0	35.134	100%
2	05	02	09	08	National support programmes for the wine sector	1.035.000.000	0	0	-48.810.000	986.190.000	986.189.944	56	0	56	100%
2	05	02	09	99	Other measures (wine-growing sector)	100.000	0	0	1.248.760	1.348.760	1.313.682	35.078	0	35.078	97%
2	05	02	10		Promotion	184.100.000	0	0	-5.361.900	178.738.100	178.738.036	64	0	64	100%
2	05	02	10	01	Promotion measures - Payments by Member States	83.000.000	0	0	-5.361.900	77.638.100	77.638.036	64	0	64	100%
2	05	02	10	02	Promotion measures - Direct payments by the Union	101.100.000	0	0	0	101.100.000	101.100.000	0	0	0	100%
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	-3.114.700	230.285.300	230.284.512	788	0	788	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	-3.255.700	227.744.300	227.744.243	57	0	57	100%
2	05	02	11	99	Other measures (other plant products/measures)	100.000	0	0	164.000	264.000	263.269	731	0	731	100%
2	05	02	12		Milk and Milk products	6.300.000	0	0	-66.574.350	-60.274.350	-60.286.069	11.719	0	11.719	100%
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	6.000.000	0	0	-66.942.100	-60.942.100	-60.952.501	10.401	0	10.401	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	200.000	0	0	476.950	676.950	676.939	11	0	11	100%
2	05	02	12	99	Other measures (milk and milk products)	100.000	0	0	-109.200	-9.200	-10.506	1.306	0	1.306	114%
2	05	02	13		Beef and Veal	p.m.	0	0	1.055.770	1.055.770	1.055.764	6	0	6	100%
2	05	02	13	01	Refunds for beef and veal	p.m.	0	0	1.055.770	1.055.770	1.055.764	6	0	6	100%
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	0	0	0	0	0	0	-
2	05	02	13	99	Other measures (beef and veal)	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	14		Sheepmeat and goatmeat	p.m.	0	0	0	0	0	0	0	0	0
2	05	02	14	01	Private storage of sheepmeat and goatmeat	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	14	99	Other measures (sheepmeat and goatmeat)	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	15		Pigmeat, eggs and poultry, bee-keeping and other animal products	63.000.000	0	0	-21.118.600	41.881.400	41.881.301	99	0	99	100%
2	05	02	15	01	Refunds for pigmeat	p.m.	0	0	0	0	0	0	0	0	-
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	0	0	0	0	0	0	-
2	05	02	15	06	Specific aid for bee-keeping	35.000.000	0	0	-742.700	34.257.300	34.257.279	21	0	21	100%
2	05	02	15	99	Other measures (pigmeat, poultry, eggs , bee-keeping, other animal products)	28.000.000	0	0	-20.375.900	7.624.100	7.624.021	79	0	79	100%
2	05	02	18		School schemes	217.000.000	0	0	-25.506.690	191.493.310	191.493.305	5	0	5	100%

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2019 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M	F	T	C	A	I	HEADING	ADOPTED BUDGET 2019	AMENDING BUDGET 2019 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2019	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2020	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2020
							(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							40.544.700.000	0	1.474.403.437	112.472.100	42.131.575.537	41.335.655.479	795.920.059	768.926.112	26.993.947	100%
2	05	03	01			Decoupled direct payments	34.388.000.000	0	1.014.903.437	231.583.900	35.634.487.337	35.328.602.280	305.885.058	302.099.112	3.785.946	100%
2	05	03	01	02		SAPS (single area payment scheme)	4.333.000.000	0	0	-33.789.100	4.299.210.900	4.299.210.874	26	0	26	100%
2	05	03	01	07		Redistributive payment	1.653.000.000	0	0	1.052.470	1.654.052.470	1.654.052.464	6	0	6	100%
2	05	03	01	10		Basic payment scheme (BPS)	16.211.000.000	0	1.014.903.437	151.070.190	17.376.973.627	17.074.874.516	302.099.112	302.099.112	0	100%
2	05	03	01	11		Payment for agricultural practices beneficial for the climate and the environment	11.754.000.000	0	0	-3.069.860	11.750.930.140	11.750.930.140	0	0	0	100%
2	05	03	01	12		Payment for farmers in areas with natural constraints	5.000.000	0	0	-237.100	4.762.900	4.762.294	606	0	606	100%
2	05	03	01	13		Payment for young farmers	415.000.000	0	0	127.444.600	542.444.600	542.444.594	6	0	6	100%
2	05	03	01	99		Other (decoupled direct payments)	17.000.000	0	0	-10.887.300	6.112.700	2.327.398	3.785.302	0	3.785.302	38%
2	05	03	02			Other direct payments	5.688.000.000	0	0	-119.111.800	5.568.888.200	5.568.887.950	250	0	250	100%
2	05	03	02	40		Crop-specific payment for cotton	246.000.000	0	0	-1.038.800	244.961.200	244.961.138	62	0	62	100%
2	05	03	02	50		POSEI - European Union support programmes	420.000.000	0	0	947.900	420.947.900	420.947.896	4	0	4	100%
2	05	03	02	52		POSEI - Aegean Islands	17.000.000	0	0	-871.700	16.128.300	16.128.259	41	0	41	100%
2	05	03	02	60		Voluntary coupled support scheme	4.033.000.000	0	0	-43.016.500	3.989.983.500	3.989.983.453	47	0	47	100%
2	05	03	02	61		Small farmers scheme	970.000.000	0	0	-72.585.200	897.414.800	897.414.772	28	0	28	100%
2	05	03	02	99		Other (direct payments)	2.000.000	0	0	-2.547.500	-547.500	-547.568	68	0	68	100%
2	05	03	03			Additional amounts of aid		0	0		0	0	0	0	0	-
2	05	03	09			Reimbursement of direct payments to farmers from appropriations carried- over in relation to financial discipline (c)	p.m.	0	459.500.000	466.826.647	926.326.647	438.165.249	488.161.398	466.827.000	21.334.398	98%
2	05	03	10			Reserve for crisis in the agricultural sector	468.700.000	0	0	-466.826.647	1.873.353	0	1.873.353	0	1.873.353	-

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2019 FINANCIAL YEAR

Commitment Appropriations

In EUROS

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

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

(b) For EAGF, the adopted budget has not been amended

(c) The difference established in column (9) relates to unused appropriations for the reimbursement in relation to financial discipline in 2019 which cannot be used by the EAGF after 2019.

ANNEX 6

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

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

ANNEX 7

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

Commitment Appropriations

in EUROS

Commitment Appropriations

Assigned Revenue 2019					
ITEM	Funds	Description	Amount	Link - Budgetary Attribution	
				Budgetary Item	Amount
					Detail
CHAPTER 67 : REVENUE CONCERNING EAGF					
6 7 0 1	IC5	Clearance of EAGF accounts – Assigned revenue	448.831.525,93	05 02 08 03	93.914.110,87
				05 03 01 10	354.917.415,06
					448.831.525,93
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
6 7 0	IC5	Revenue concerning EAGF	448.831.525,93		
6 7	IC5	REVENUE CONCERNING EAGF TOTAL Chapter 67	448.831.525,93		448.831.525,93

TOTAL448.831.525,93

MEGROS

Use of Assigned Revenue					
Budgetary Expenditure Item	Funds	Description	Amount		
			Detail	Total	
05 02 08 03	C5	Operational funds for producers organisations	93.914.110,87		
05 03 01 10	C5	Basic payment scheme (BPS)	354.917.415,06		
				448.831.525,93	
				0,00	
				448.831.525,93	

TOTAL448.831.525,93

ANNEX 8
 Budget 2019 - EXPENDITURE for INTERVENTION in STORAGE

Commitment Appropriations				in EUR million					
PRODUCTS	TOTAL STORAGE	TOTAL PRIVATE STORAGE	TOTAL PUBLIC STORAGE	P U B L I C S T O R A G E (Details)					
				Technical costs	Financial costs	Difference between purchase and sales price	D E P R E C I A T I O N S		
							Total depreciation	Purchase depreciation	Complementary depreciation end of the exercise
	a = b + c	b	c = d+e+f+g	d	e	f	g = h + i	h	i
CEREALS									
BREAD MAKING QUALITY WHEAT									
BARLEY									
RYE									
MAIZE									
SORGHUM									
RICE									
SUGAR									
WHITE SUGAR									
RAW SUGAR									
OLIVE OIL									
FIBRE FLAX AND HEMP									
PRODUCTS OF THE WINE-GROWING SECTOR/ ALCOHOL									
MILK PRODUCTS	-60,95	0,00	-60,95	2,98		-63,94	0,00		0,00
SKIMMED MILK	-60,95		-60,95	2,98		-63,94			
BUTTER AND CREAM									
CHEESE									
BEEF MEAT									
PIGMEAT									
TOTAL	-60,95	0,00	-60,95	2,98		-63,94	0,00		0,00

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

Commitment Appropriations																	In EUROS
Budget line	Fund source	Heading	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT
05 01 04 01	C1	Support expenditure for European Agriculture Guarantee Fund (EAGF) — Non-operational technical assistance															
05 01 04	C1	Support expenditure for operations and programmes in the 'Agriculture and rural development' policy area	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)															-1.292
05 02 01	C1	Cereals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-1.292
05 02 06 05	C1	Quality improvement measures								10.825.341		548.268		25.285.442			
05 02 06	C1	Olive oil	0	0	0	0	0	0	0	10.825.341	0	548.268	0	25.285.442	0	0	0
05 02 08 03	C1		47.716.048	125.823	3.492.407	2.911.810	42.847.753		4.207.444	9.889.942	255.772.755	109.876.365		217.654.205	404.286	612.389	
05 02 08 03	C4	Operational funds for producer organisations															
05 02 08 03	C5		7.558.383		402.397	2.150.336	425.500			1.549.735	26.617.824	18.935.558		22.279.812		109.808	
05 02 08 03	C1,C4,C5		55.274.431	125.823	3.894.803	5.062.146	43.273.253	0	4.207.444	11.439.677	282.390.579	128.811.924	0	239.934.017	404.286	722.196	0
05 02 08 11	C1	Aid to producer groups for preliminary recognition		654.016													
05 02 08 12	C1	School fruit scheme	-2.580				-1.988				10.524	6.681		222.698			
05 02 08 99	C1	Other measures (fruit and vegetables)								158.993				324.881			
05 02 08	C1		47.713.468	779.839	3.492.407	2.911.810	42.845.765	0	4.207.444	9.889.942	255.942.272	109.883.047	0	218.201.784	404.286	612.389	0
05 02 08	C4	Fruit and vegetables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 02 08	C5		7.558.383	0	402.397	2.150.336	425.500	0	0	1.549.735	26.617.824	18.935.558	0	22.279.812	0	109.808	0
05 02 08	C1,C4,C5		55.271.851	779.839	3.894.803	5.062.146	43.271.265	0	4.207.444	11.439.677	282.560.096	128.818.605	0	240.481.595	404.286	722.196	0
05 02 09 08	C1	National support programmes for the wine sector		14.336.343	5.102.378		37.773.032			11.814.724	196.086.073	265.294.281	5.900.346	312.174.978	4.634.000		12.758
05 02 09 99	C1	Other measures (wine-growing sector)									22.091			1.291.590			
05 02 09	C1	Products of the wine-growing sector	0	14.336.343	5.102.378	0	37.773.032	0	0	11.814.724	196.108.164	265.294.281	5.900.346	313.466.568	4.634.000	0	12.758
05 02 10 01	C1	Promotion measures — Payments by Member States	3.800.910	1.153.726	197.279	2.381.580	1.232.301	29.962	2.071.559	10.470.818	13.252.235	12.829.648		17.098.791	674.554	463.027	2.065.062
05 02 10 02	C1	Promotion measures — Direct payments by the Union															
05 02 10	C1	Promotion	3.800.910	1.153.726	197.279	2.381.580	1.232.301	29.962	2.071.559	10.470.818	13.252.235	12.829.648	0	17.098.791	674.554	463.027	2.065.062
05 02 11 03	C1	Hops — Aid to producer organisations					2.277.000										
05 02 11 04	C1	POSEI (excluding direct payments)								5.414.850	73.955.175	124.544.827					
05 02 11 99	C1	Other measures (other plant products/measures)												263.269			
05 02 11	C1	Other plant products/measures	0	0	0	0	2.277.000	0	0	5.414.850	73.955.175	124.544.827	0	263.269	0	0	0
05 02 12 02	C1	Storage measures for skimmed-milk powder	-1.019.062		-232.388		-4.357.870	-214.931	-12.439.667		-1.654.726	-19.677.575				-1.523.713	-4.266.723
05 02 12 08	C1	School milk					192					2.612		19.539			
05 02 12 99	C1	Other measures (milk and milk products)												1.240			
05 02 12	C1	Milk and milk products	-1.019.062	0	-232.388	0	-4.357.677	-214.931	-12.439.667	0	-1.654.726	-19.674.963	0	20.779	0	-1.523.713	-4.266.723
05 02 13 01	C1	Refunds for beef and veal															
05 02 13	C1	Beef and veal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 02 15 06	C1	Specific aid for bee-keeping	249.313	944.214	1.249.910	120.746	1.646.152	82.711	36.330	3.456.027	5.113.351	3.536.417	1.128.609	2.909.968	94.491	192.614	270.228
05 02 15 99	C1	Other measures (pigeon, poultry, eggs, bee-keeping, other animal products)												6.851.115			
05 02 15	C1	Pigmeat, eggs and poultry, bee-keeping and other animal products	249.313	944.214	1.249.910	120.746	1.646.152	82.711	36.330	3.456.027	5.113.351	3.536.417	1.128.609	9.761.082	94.491	192.614	270.228
05 02 18 00	C1	School schemes	2.383.932	2.866.673	6.106.931	3.423.826	33.735.166	1.293.620	2.960.400	3.104.061	19.151.780	3.890.477	2.320.437	24.708.760	686.463	1.586.445	2.332.558
05 02 18	C1	School schemes	2.383.932	2.866.673	6.106.931	3.423.826	33.735.166	1.293.620	2.960.400	3.104.061	19.151.780	3.890.477	2.320.437	24.708.760	686.463	1.586.445	2.332.558
05 02	C1		53.128.561	20.080.794	15.916.516	8.837.960	115.151.739	1.191.362	-3.163.933	54.975.762	561.868.250	500.852.002	9.349.392	608.806.475	6.493.795	1.330.762	412.590
05 02	C4	improving the competitiveness of the agricultural sector through interventions in agricultural markets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 02	C5		7.558.383	0	402.397	2.150.336	425.500	0	0	1.549.735	26.617.824	18.935.558	0	22.279.812	0	109.808	0
05 02	C1,C4,C5		60.686.944	20.080.794	16.318.913	10.988.296	115.577.239	1.191.362	-3.163.933	56.525.497	588.486.074	519.787.560	9.349.392	631.086.287	6.493.795	1.440.570	412.590

ANNEX 9
 Budget 2019 - 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 02	C1	Single area payment scheme (SAPS)		365 539 892	455 081 919			84 664 769		0					29 431 331	128 058 656	177 277 991		
05 03 01 07	C1	Redistributive payment	45 364 442	53 927 244			329 828 680					678 349 258	27 161 674				70 555 381		
05 03 01 10	C1	Basic payment scheme (BPS)	153 155 578			526 224 802	2 905 936 763		805 829 482	968 708 935	2 585 807 046	2 910 702 653	117 738 692	1 590 951 535					
05 03 01 10	C4		155 805			186 949	588 862		1 780 646	606 800	29 570 090	782 407	643 081	202 844 767					
05 03 01 10	C5		53 553 264			0	18 170		1 023 926		80 375 940	2 204 034	13 540	183 002 108					
05 03 01 10	C1,C4,C5		206 864 648	0	0	526 411 751	2 906 543 795	0	808 634 053	969 315 734	2 695 753 076	2 913 689 094	118 395 313	1 976 798 410	0	0	0		
05 03 01 11	C1	Payment for agricultural practices beneficial for the climate and the environment	141 591 236	233 376 026	254 411 018	244 420 026	1 414 437 938	39 114 028	354 718 309	521 449 750	1 394 882 300	2 015 328 863	82 470 375	1 035 471 250	14 443 359	73 672 133	137 985 970		
05 03 01 12	C1	Payment for farmers in areas with natural constraints				2 663 825													
05 03 01 13	C1	Payment for young farmers	9 328 061	1 802 325	6 951 757	14 597 000	65 402 651	896 167	20 226 585	32 738 437	53 692 738	81 029 090	5 521 153	75 420 011	543 937	4 736 736	8 907 134		
05 03 01 99	C1	Other (decoupled direct payments)	2 247			2 034	144 454		625 937	183 461	1 010 767		48 031	-88 926					
05 03 01	C1	Decoupled direct payments	349 441 564	654 645 486	716 444 694	787 907 687	4 715 750 487	124 674 964	1 181 400 313	1 523 080 582	4 035 392 852	5 685 457 895	232 891 894	2 701 753 871	44 418 627	206 467 525	394 726 476		
05 03 01	C4		155 805	0	0	186 949	588 862	0	1 780 646	606 800	29 570 090	782 407	643 081	202 844 767	0	0	0		
05 03 01	C5		53 553 264	0	0	0	18 170	0	1 023 926	0	80 375 940	2 204 034	13 540	183 002 108	0	0	0		
05 03 01	C1,C4,C5		403 150 634	654 645 486	716 444 694	788 094 636	4 716 357 519	124 674 964	1 184 204 885	1 523 687 382	4 145 338 882	5 688 444 336	233 548 514	3 087 600 746	44 418 627	206 467 525	394 726 476		
05 03 02 40	C1	Crop-specific payment for cotton		2 538 801						182 922 002	59 500 335								
05 03 02 50	C1	POSEI — European Union support programmes									188 564 548	151 148 906							
05 03 02 52	C1	POSEI — Smaller Aegean islands								16 128 259									
05 03 02 60	C1	Voluntary coupled support scheme	79 083 577	116 318 773	126 947 784	23 633 927		5 975 409	2 910 204	162 220 624	564 683 748	1 007 070 541	41 710 787	406 838 888	3 787 578	37 563 786	69 838 301		
05 03 02 61	C1	Small farmers scheme		2 304 377			19 144 944	949 793		80 286 479	87 350 939		3 591 814	103 264 686		6 245 963			
05 03 02 99	C1	Other (direct payments)	-26	2 516		1 024	-190			43 156	21 559	28 294		-203 436			909		
05 03 02	C1	Other direct payments	79 083 551	121 164 466	126 947 784	23 634 951	19 144 754	6 925 202	2 910 204	441 600 520	900 121 129	1 158 247 741	45 302 601	509 900 138	3 787 578	43 809 749	69 839 210		
05 03 09 00	C2	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	6 137 373	9 513 790	10 933 392	10 531 989	58 845 563	1 443 568	13 273 648	16 982 800	55 957 576	88 279 957		36 077 112	340 460	2 318 690	4 355 566		
05 03 09	C2	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	6 137 373	9 513 790	10 933 392	10 531 989	58 845 563	1 443 568	13 273 648	16 982 800	55 957 576	88 279 957	0	36 077 112	340 460	2 318 690	4 355 566		
05 03	C1	Direct payments aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	428 525 114	775 809 952	843 392 478	811 542 639	4 734 895 241	131 600 166	1 184 310 518	1 964 681 102	4 935 513 981	6 843 705 636	278 194 495	3 211 654 009	48 206 205	250 277 274	464 565 686		
05 03	C2		6 137 373	9 513 790	10 933 392	10 531 989	58 845 563	1 443 568	13 273 648	16 982 800	55 957 576	88 279 957	0	36 077 112	340 460	2 318 690	4 355 566		
05 03	C4		155 805	0	0	186 949	588 862	0	1 780 646	606 800	29 570 090	782 407	643 081	202 844 767	0	0	0		
05 03	C5		53 553 264	0	0	0	18 170	0	1 023 926	0	80 375 940	2 204 034	13 540	183 002 108	0	0	0		
05 03	C1,C2,C4,C5		488 371 557	785 323 742	854 325 870	822 261 577	4 794 347 836	133 043 733	1 200 388 737	1 982 270 702	5 101 417 587	6 934 972 034	278 851 116	3 633 577 996	48 546 665	252 595 964	468 921 252		

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

In EUROS

Commitment Appropriations

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										-6.186		-446.242			
05 04 01	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	0	0	0	0	0	0	0	0	0	-6.186	0	-446.242	0	0	0
05 04	C1	Rural development	0	0	0	0	0	0	0	0	0	-6.186	0	-446.242	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			14.462	96.058	57.166	7.742	953.920		1.035.158	1.033.716		5.225.904	17.353		
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			4.665.943							24.352.508					
05 07 01	C1	Control of agricultural expenditure	0	0	4.680.405	96.058	57.166	7.742	953.920	0	1.035.158	25.386.225	0	5.225.904	17.353	0	0
05 07 02 00	C1	Settlement of disputes	4.838.623							-95.044	-202.766	185.279		3.586.502			
05 07 02	C1	Settlement of disputes	4.838.623	0	0	0	0	0	0	-95.044	-202.766	185.279	0	3.586.502	0	0	0
05 07	C1	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	4.838.623	0	4.680.405	96.058	57.166	7.742	953.920	-95.044	832.391	25.571.504	0	8.812.406	17.353	0	0
05 08 01	C1	Farm Accountancy Data Network (FADN)															
05 08 02	C1	Surveys on the structure of agricultural holdings															
05 08 03	C1	Restructuring of systems for agricultural surveys															
05 08 06	C1	Enhancing public awareness of the common agricultural policy															
05 08 09	C1	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance															
05 08	C1	Policy strategy and coordination of the 'Agriculture and rural development' policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sub-total EAGF Expenditure Fund source C1	486.492.299	795.890.747	863.989.399	820.476.657	4.850.104.146	132.799.270	1.182.100.505	2.019.561.820	5.498.214.622	7.370.122.955	287.543.886	3.828.826.648	54.717.353	251.608.036	464.978.276
		Sub-total EAGF Expenditure Fund source C2	6.137.373	9.513.790	10.933.392	10.531.989	58.845.563	1.443.568	13.273.648	16.982.800	55.957.576	88.279.957	0	36.077.112	340.460	2.318.690	4.355.566
		Sub-total EAGF Expenditure Fund source C4	155.805	0	0	186.949	588.862	0	1.780.646	606.800	29.570.090	782.407	643.081	202.844.767	0	0	0
		Sub-total EAGF Expenditure Fund source C5	61.111.647	0	402.397	2.150.336	443.670	0	1.023.926	1.548.735	106.993.763	21.139.592	13.540	205.281.920	0	109.808	0
TOTAL 2018 EAGF EXPENDITURE BY MEMBER STATE			553.897.125	805.404.537	875.325.187	833.345.931	4.909.982.242	134.242.838	1.198.178.724	2.038.701.154	5.690.736.052	7.480.324.911	288.200.507	4.273.030.447	55.057.812	254.036.534	469.333.842

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

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

Commitment Appropriations																	In 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															7.146.181	7.146.181
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	7.146.181	7.146.181
05 01 06 01	C1	Consumer, Health, Agriculture and Food Executive Agency — Contribution from the agricultural promotion programme															3.560.000	3.560.000
05 01 06	C1	Executive agencies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3.560.000	3.560.000
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	0	10.706.181	10.706.181
05 02 01 99	C1	Other measures (cereals)																-1.292
05 02 01	C1	Cereals	0	0	0	0	0	0	0	0	0	0	0	0	0	0		-1.292
05 02 06 05	C1	Quality improvement measures																36.659.051
05 02 06	C1	Olive oil	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	36.659.051
05 02 08 03	C1			4.944.886		11.489.433	6.333.489	3.694.998	7.867.213	640.579		1.900.389	2.332.816	2.465.744	32.479.174		769.659.947	
05 02 08 03	C4																	
05 02 08 03	C5	Operational funds for producer organisations		410.424		5.222.153	449.046		1.442.282			457.606	658.009	396.829	4.848.410		93.914.111	
05 02 08 03	C1,C4,C5		0	5.355.310	0	16.711.586	6.782.535	3.694.998	9.309.494	640.579	0	2.357.996	2.990.825	2.862.572	37.327.584	0	863.574.058	
05 02 08 11	C1	Aid to producer groups for preliminary recognition						734.141									1.388.157	
05 02 08 12	C1	School fruit scheme															235.335	
05 02 08 99	C1	Other measures (fruit and vegetables)						-3.163									480.710	
05 02 08	C1		0	4.944.886	0	11.489.433	6.333.489	4.425.976	7.867.213	640.579	0	1.900.389	2.332.816	2.465.744	32.479.174	0	771.764.150	
05 02 08	C4	Fruit and vegetables	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
05 02 08	C5		0	410.424	0	5.222.153	449.046	0	1.442.282	0	0	457.606	658.009	396.829	4.848.410	0	93.914.111	
05 02 08	C1,C4,C5		0	5.355.310	0	16.711.586	6.782.535	4.425.976	9.309.494	640.579	0	2.357.996	2.990.825	2.862.572	37.327.584	0	865.678.260	
05 02 09 08	C1	National support programmes for the wine sector	23.486.136				12.196.346		65.206.676	22.051.168	5.045.000	5.075.705					986.189.944	
05 02 09 99	C1	Other measures (wine-growing sector)															1.313.682	
05 02 09	C1	Products of the wine-growing sector	0	23.486.136	0	0	12.196.346	0	65.206.676	22.051.168	5.045.000	5.075.705	0	0	0	0	987.503.626	
05 02 10 01	C1	Promotion measures — Payments by Member States	62.787			1.986.722	1.321.419	3.952.519	171.765	281.620	1.017.140				1.122.614		77.638.036	
05 02 10 02	C1	Promotion measures — Direct payments by the Union														101.100.000	101.100.000	
05 02 10	C1	Promotion	0	62.787	0	1.986.722	1.321.419	3.952.519	171.765	281.620	1.017.140	0	0	0	1.122.614	101.100.000	178.738.036	
05 02 11 03	C1	Hops — Aid to producer organisations															2.277.000	
05 02 11 04	C1	POSEI (excluding direct payments)							23.829.392								227.744.243	
05 02 11 99	C1	Other measures (other plant products/measures)															263.269	
05 02 11	C1	Other plant products/measures	0	0	0	0	0	0	23.829.392	0	0	0	0	0	0	0	230.284.512	
05 02 12 02	C1	Storage measures for skimmed-milk powder				-1.856.273		-9.350.122				-112.516	-1.231.855		-3.015.081		-60.952.501	
05 02 12 08	C1	School milk						-2.862					2	587.079	70.376		676.939	
05 02 12 99	C1	Other measures (milk and milk products)						-613	-2				-11.132				-10.506	
05 02 12	C1	Milk and milk products	0	0	0	-1.856.273	0	-9.353.597	-2	0	0	-112.516	-1.242.985	587.079	-2.944.706	0	-60.286.069	
05 02 13 01	C1	Refunds for beef and veal						1.055.764									1.055.764	
05 02 13	C1	Beef and veal	0	0	0	0	0	1.055.764	0	0	0	0	0	0	0	0	1.055.764	
05 02 15 06	C1	Specific aid for bee-keeping	16.278	2.407.748	8.333	174.000	870.267	2.876.107	1.509.890	3.593.209	346.283	584.342	100.129	286.434	453.179		34.257.279	
05 02 15 99	C1	Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products)				-538.929		1.311.836									7.624.021	
05 02 15	C1	Pigmeat, eggs and poultry, bee-keeping and other animal products	16.278	2.407.748	8.333	-364.930	870.267	4.187.942	1.509.890	3.593.209	346.283	584.342	100.129	286.434	453.179	0	41.881.301	
05 02 18 00	C1	School schemes	508.312	5.977.964	603.020	7.813.847	3.296.700	24.017.388	2.551.839	15.815.601	953.937	3.281.572	3.469.975	9.072.992	3.578.630		191.493.305	
05 02 18	C1	School schemes	508.312	5.977.964	603.020	7.813.847	3.296.700	24.017.388	2.551.839	15.815.601	953.937	3.281.572	3.469.975	9.072.992	3.578.630	0	191.493.305	
05 02	C1		524.590	36.879.522	611.353	19.068.801	24.018.221	28.285.992	101.136.773	42.382.176	7.362.360	10.729.493	4.659.936	12.412.248	34.688.891	101.100.000	2.379.092.382	
05 02	C4	Improving the competitiveness of the agricultural sector through interventions in agricultural markets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
05 02	C5		0	410.424	0	5.222.153	449.046	0	1.442.282	0	0	457.606	658.009	396.829	4.848.410	0	93.914.111	
05 02	C1,C4,C5		524.590	37.289.945	611.353	24.290.954	24.467.268	28.285.992	102.579.054	42.382.176	7.362.360	11.187.099	5.317.945	12.809.077	39.537.301	101.100.000	2.473.006.493	

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

Commitment Appropriations

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 02	C1	Single area payment scheme (SAPS)	654.423.507 0 1.311.151.884 843.202.666 250.378.262 0 4.299.210.874															
05 03 01 07	C1	Redistributive payment	277.452.621 17.042.993 91.886.248 62.483.924 1.654.052.464															
05 03 01 10	C1	Basic payment scheme (BPS)	21.869.589	194.864	457.654.393	451.566.848	248.188.046	71.578.785	251.801.999	374.536.549	1.919.623.629	16.362.070.190						
05 03 01 10	C4		71.972	1.061	1.353.765	66.115	238.950	22.643	16.420	284.816	118.671.761	357.886.911						
05 03 01 10	C5		4.161	0	293.261	0	221.407	0	3.583	245.729	33.958.293	354.917.415						
05 03 01 10	C1,C4,C5		21.945.723	0	195.925	459.301.420	451.632.963	0	248.648.403	0	71.601.429	0	251.822.001	375.067.094	2.072.253.683	0	17.074.874.516	
05 03 01 11	C1	Payment for agricultural practices beneficial for the climate and the environment	9.773.439	379.343.610	531.697	196.251.658	200.915.965	887.361.302	169.206.461	474.579.123	39.816.552	130.957.532	154.602.270	205.107.430	944.710.519	11.750.930.140		
05 03 01 12	C1	Payment for farmers in areas with natural constraints	2.098.469 4.762.294															
05 03 01 13	C1	Payment for young farmers	585.085	12.103.527	2.853	13.757.644	13.460.780	63.450.197	2.159.760	16.639.367	2.654.149	827.655	10.232.018	9.200.484	15.577.293	542.444.594		
05 03 01 99	C1	Other (decoupled direct payments)	-520.341 14.990 217.145 138 -136.166 12.654 10.389 800.582 2.327.398															
05 03 01	C1	Decoupled direct payments	32.228.114	1.045.350.303	729.414	667.678.685	666.160.738	2.539.416.141	436.461.094	1.426.307.404	116.147.955	382.163.449	416.648.941	588.854.851	2.943.195.947	0	34.615.797.954	
05 03 01	C4		71.972	0	1.061	1.353.765	66.115	0	238.950	0	22.643	0	16.420	284.816	118.671.761	0	357.886.911	
05 03 01	C5		4.161	0	0	293.261	0	0	221.407	0	0	0	3.583	245.729	33.958.293	0	354.917.415	
05 03 01	C1,C4,C5		32.304.247	1.045.350.303	730.475	669.325.711	666.226.854	2.539.416.141	436.921.451	1.426.307.404	116.170.599	382.163.449	416.668.944	589.385.396	3.095.826.001	0	35.328.602.280	
05 03 02 40	C1	Crop-specific payment for cotton	244.961.138															
05 03 02 50	C1	POSEI — European Union support programmes	81.234.442 420.947.896															
05 03 02 52	C1	POSEI — Smaller Aegean islands	16.128.259															
05 03 02 60	C1	Voluntary coupled support scheme	149.791	191.293.907	2.953.117	1.389.061	11.322.819	480.446.471	111.624.666	225.485.064	17.231.211	57.251.528	100.409.634	90.226.695	51.615.563	3.989.983.453		
05 03 02 61	C1	Small farmers scheme	13.770.739 1.404.223 6.499.798 341.810.987 34.786.588 195.639.547 363.895 897.414.772															
05 03 02 99	C1	Other (direct payments)	-465.734 15.200 2.756 41 -3.800 5.330 4.834 -547.568															
05 03 02	C1	Other direct payments	149.791	204.598.911	4.357.340	1.404.262	17.825.373	822.257.498	227.641.896	421.129.941	17.595.106	57.251.528	100.409.634	90.226.695	51.620.397	0	5.568.887.950	
05 03 09 00	C2	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	413.697	15.291.948	35.723	8.781.665	7.061.081	25.612.283	6.753.582	-48.012	923.163	5.682.502	5.984.517	7.919.106	38.762.511	438.165.249		
05 03 09	C2	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	413.697	15.291.948	35.723	8.781.665	7.061.081	25.612.283	6.753.582	-48.012	923.163	5.682.502	5.984.517	7.919.106	38.762.511	0	438.165.249	
05 03	C1	Direct payments aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	32.377.905	1.249.949.214	5.086.754	669.082.947	683.986.111	3.361.673.640	664.102.990	1.847.437.345	133.743.061	439.414.977	517.058.575	679.081.546	2.994.816.344	0	40.184.685.904	
05 03	C2		413.697	15.291.948	35.723	8.781.665	7.061.081	25.612.283	6.753.582	-48.012	923.163	5.682.502	5.984.517	7.919.106	38.762.511	0	438.165.249	
05 03	C4		71.972	0	1.061	1.353.765	66.115	0	238.950	0	22.643	0	16.420	284.816	118.671.761	0	357.886.911	
05 03	C5		4.161	0	0	293.261	0	0	221.407	0	0	0	3.583	245.729	33.958.293	0	354.917.415	
05 03	C1,C2,C4,C5		32.867.735	1.265.241.162	5.123.538	679.511.638	691.113.307	3.387.285.922	671.316.929	1.847.389.334	134.688.867	445.097.479	523.063.094	687.531.197	3.186.208.909	0	41.335.655.479	

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

Commitment Appropriations

Commitment Appropriations			in EUROS														
Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU	Grand Total
05 04 01 14	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006															-452.428
05 04 01	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-452.428
05 04	C1	Rural development	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-452.428
05 07 01 02	C1	Monitoring and preventive measures — Direct payments by the Union (***)														9.729.813	9.729.813
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	50.865	0	109		773.978		1.168.358			468					10.435.259
05 07 01 07	C1	Expenditure for financial corrections in favour of Member States following decisions on conformity clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF		500.845										8.811.286			38.330.582
05 07 01	C1	Control of agricultural expenditure	50.865	500.845	109	0	773.978	0	1.168.358	0	0	468	0	8.811.286	0	9.729.813	58.495.655
05 07 02 00	C1	Settlement of disputes												435	2.909.616		11.222.645
05 07 02	C1	Settlement of disputes	0	0	0	0	0	0	0	0	0	0	0	435	2.909.616	0	11.222.645
05 07	C1	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	50.865	500.845	109	0	773.978	0	1.168.358	0	0	468	0	8.811.721	2.909.616	9.729.813	69.718.300
05 08 01	C1	Farm Accountancy Data Network (FADN)														15.654.086	15.654.086
05 08 02	C1	Surveys on the structure of agricultural holdings														39.400.000	39.400.000
05 08 03	C1	Restructuring of systems for agricultural surveys														2.745.971	2.745.971
05 08 06	C1	Enhancing public awareness of the common agricultural policy														12.274.879	12.274.879
05 08 09	C1	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance														3.702.155	3.702.155
05 08	C1	Policy strategy and coordination of the 'Agriculture and rural development' policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	73.777.092	73.777.092
		Sub-total EAGF Expenditure Fund source C1	32.953.359	1.287.329.581	5.698.216	688.151.748	708.778.311	3.389.959.631	766.408.122	1.889.819.522	141.105.422	450.144.938	521.718.511	700.305.515	3.032.414.852	195.313.085	42.717.527.431
		Sub-total EAGF Expenditure Fund source C2	413.697	15.291.948	35.723	8.781.665	7.061.081	25.612.283	6.753.582	-48.012	923.163	5.682.502	5.984.517	7.919.106	38.762.511	0	438.165.249
		Sub-total EAGF Expenditure Fund source C4	71.972	0	1.061	1.353.765	66.115	0	238.950	0	22.643	0	16.420	284.816	118.671.761	0	357.886.911
		Sub-total EAGF Expenditure Fund source C5	4.161	410.424	0	5.515.414	449.046	0	1.663.688	0	0	457.606	661.592	642.558	38.806.703	0	448.831.526
TOTAL 2018 EAGF EXPENDITURE BY MEMBER STATE			33.443.190	1.303.031.952	5.735.000	703.802.591	716.354.553	3.415.571.914	775.064.341	1.889.771.510	142.051.228	456.285.047	528.381.039	709.151.995	3.228.655.827	195.313.085	43.962.411.116

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

ANNEX 10

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

Commitment Appropriations		In EUR million						
Budget Line	MEASURE	2013	2014	2015	2016	2017	2018	2019
05 01 04	Support expenditure of Policy Area Agriculture and Rural Development	7,21	7,90	7,99	5,36	6,19	6,80	7,15
05 01 06	Contribution for expenditure of the executive agencies	-	-	0,17	1,56	2,50	3,08	3,56
05 01	ADMINISTRATIVE AGRICULTURAL EXPENDITURE	7,21	7,90	8,15	6,92	8,69	9,88	10,71
05 02 01	Cereals	0,09	2,46	0,00	0,00	0,00	14,90	0,00
05 02 02	Rice	0,00	0,01	0,00	0,00	0,00	0,00	0,00
05 02 03	Refunds on non-Annex 1 products	4,88	0,13	0,05	0,00	0,00	0,00	0,00
05 02 04	Food programmes	491,53	-7,24	-3,23	0,00	0,00	0,00	0,00
05 02 05	Sugar	-0,15	0,46	0,00	0,00	0,00	0,00	0,00
05 02 06	Olive oil	60,94	43,03	44,07	45,99	42,77	47,92	36,66
05 02 07	Textile plants	17,14	6,27	6,13	6,13	6,13	0,00	0,00
05 02 08	Fruit and vegetables	1.138,09	1.010,53	1.118,57	1.172,72	995,42	865,15	865,68
05 02 09	Products of the wine-growing sector	1.044,23	1.022,39	1.029,82	1.027,13	1.011,75	968,09	987,50
05 02 10	Promotion	51,48	54,73	67,52	81,07	122,26	161,21	178,74
05 02 11	Other plant products/measures	227,65	240,75	240,02	242,01	236,86	231,20	230,28
05 02 12	Milk and milk products	70,35	71,79	119,60	406,58	468,02	201,08	-60,29
05 02 13	Beef and veal	6,49	0,44	0,15	30,21	23,65	0,13	1,06
05 02 14	Sheepmeat and goatmeat	0,00	0,00	0,00	1,84	3,51	0,00	0,00
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	80,52	32,92	44,18	140,60	90,74	63,95	41,88
05 02 18	School Schemes	-	-	-	-	-	155,82	191,49
05 02	INTERVENTIONS IN AGRICULTURAL MARKETS	3.193,23	2.478,67	2.666,89	3.154,28	3.001,11	2.709,45	2.473,01
05 03 01	Decoupled direct payments	38.842,11	38.952,06	38.293,48	35.204,09	35.366,17	35.304,82	35.328,60
05 03 02	Other direct payments	2.815,99	2.707,59	3.020,54	5.384,68	5.759,41	5.750,01	5.568,89
05 03 03	Additional amounts of aid	0,17	0,03	0,04	0,01	0,00	0,01	0,00
05 03 09	Reimbursement of direct payments in relation to financial discipline	-	-	853,97	395,36	425,58	441,68	438,17
05 03	DIRECT PAYMENTS	41.658,28	41.659,68	42.168,04	40.984,13	41.551,16	41.496,52	41.335,66
05 04 01	Rural development financed by the EAGGF Guarantee Section — Completion of earlier programmes (2000 to 2006)	-1,03	-1,40	-1,29	-1,05	-0,52	-0,49	-0,45
05 04 03	Other measures	0,00	0,00	0,00	0,00	0,00	0,00	0,00
05 04	RURAL DEVELOPMENT (by ex-EAGGF Guarantee Section)	-1,03	-1,40	-1,29	-1,05	-0,52	-0,49	-0,45
05 07 01	Control of agricultural expenditure	119,25	26,51	56,82	59,08	151,42	26,67	58,50
05 07 02	Settlement of disputes	0,32	92,33	1,67	52,37	0,00	88,77	11,22
05 07	AUDIT OF AGRICULTURAL EXPENDITURE	119,58	118,84	58,49	111,45	151,42	115,44	69,72
05 08 01	Farm Accountancy Data Network (FADN)	14,52	14,52	14,72	15,08	14,73	14,74	15,65
05 08 02	Surveys on the structure of agricultural holdings	0,00	0,25	19,32	0,00	0,25	0,00	39,40
05 08 03	Restructuring of systems for agricultural surveys	1,54	1,75	4,66	4,28	13,67	1,90	2,75
05 08 06	Enhancing public awareness of the common agricultural policy	7,96	10,77	7,29	7,93	16,25	14,56	12,27
05 08 09	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	2,71	1,67	1,85	2,09	2,06	2,49	3,70
05 08	POLICY STRATEGY & COORDINATION OF AGRICULTURE & RURAL DEVELOPMENT POLICY AREA	26,73	28,96	47,84	29,38	46,96	33,69	73,78
11 01 04	Support expenditure for operations in the 'Maritime affairs and fisheries' policy area	0,78	-	-	-	-	-	-
11 01	ADMINISTRATIVE EXPENDITURE OF THE 'MARITIME AFFAIRS AND FISHERIES' POLICY AREA	0,78	-	-	-	-	-	-
11 02 01	Intervention in fishery products	16,44	-	-	-	-	-	-
11 02 03	Fisheries programme for the outermost regions	15,00	-	-	-	-	-	-
11 02	FISHERIES MARKETS	31,44	-	-	-	-	-	-
17 01 04	Support expenditure for veterinary operations	2,64	-	-	-	-	-	-
17 01	ADMINISTRATIVE VETERINARY EXPENDITURE	2,64	-	-	-	-	-	-
17 03 02	Community tobacco fund - Direct payments by the European Union	-	-	-	-	-	-	-
17 03	PUBLIC HEALTH	-	-	-	-	-	-	-
17 04 01	Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public health risk linked to an external factor	197,39	-	-	-	-	-	-
17 04 02	Other measures in the veterinary, animal welfare and public health field	13,75	-	-	-	-	-	-
17 04 03	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health	8,00	-	-	-	-	-	-
17 04 04	Plant-health measures	10,23	-	-	-	-	-	-
17 04 05	Other measures	-	-	-	-	-	-	-
17 04 07	Feed and food safety and related activities	33,91	-	-	-	-	-	-
17 04	FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE AND PLANT HEALTH	263,29	-	-	-	-	-	-
TOTAL EAGF EXPENDITURE		45.302,14	44.292,65	44.948,12	44.285,11	44.758,82	44.364,48	43.962,41

EAGF - EUROPEAN AGRICULTURAL GUARANTEE FUND

ANNEX 11

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY MEMBER STATE - 2013 to 2019 Financial years
Commitment Appropriations In EUR million and in %

Member State	Commitment Appropriations														in EUR million and in %				Member State
	EU 28																		
	2013		2014		2015		2016 ⁽¹⁾		2017 ⁽²⁾		2018 ⁽³⁾		2019						
	EAGF		EAGF		EAGF		EAGF		EAGF		EAGF		EAGF						
BE	645,0	1,4%	612,3	1,4%	625,4	1,4%	610,1	1,4%	592,8	1,3%	608,9	1,4%	553,9	1,3%	BE				
BG	537,5	1,2%	602,1	1,4%	674,2	1,5%	742,9	1,7%	811,6	1,8%	815,5	1,8%	805,4	1,8%	BG				
CZ	838,1	1,9%	893,9	2,0%	898,4	2,0%	861,8	1,9%	865,3	1,9%	852,7	1,9%	875,3	2,0%	CZ				
DK	946,0	2,1%	937,2	2,1%	936,5	2,1%	876,6	2,0%	865,5	1,9%	842,8	1,9%	833,3	1,9%	DK				
DE	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%	4.910,0	11,2%	DE				
EE	95,4	0,2%	100,3	0,2%	119,4	0,3%	122,4	0,3%	124,4	0,3%	125,8	0,3%	134,2	0,3%	EE				
IE	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%	1.198,2	2,7%	IE				
EL	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%	2.038,7	4,6%	EL				
ES	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%	5.690,7	12,9%	ES				
FR	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%	7.480,3	17,0%	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%	288,2	0,7%	HR				
IT	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%	4.273,0	9,7%	IT				
CY	50,2	0,1%	57,0	0,1%	59,1	0,1%	58,0	0,1%	57,0	0,1%	57,3	0,1%	55,1	0,1%	CY				
LV	148,4	0,3%	147,8	0,3%	167,7	0,4%	189,7	0,4%	218,7	0,5%	237,1	0,5%	254,0	0,6%	LV				
LT	357,2	0,8%	384,1	0,9%	414,0	0,9%	440,4	1,0%	449,9	1,0%	491,4	1,1%	469,3	1,1%	LT				
LU	34,3	0,1%	33,5	0,1%	33,7	0,1%	34,5	0,1%	34,6	0,1%	33,6	0,1%	33,4	0,1%	LU				
HU	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%	1.303,0	3,0%	HU				
MT	5,7	0,0%	5,6	0,0%	5,7	0,0%	5,5	0,0%	5,7	0,0%	5,3	0,0%	5,7	0,0%	MT				
NL	905,6	2,0%	852,2	1,9%	883,9	2,0%	819,4	1,9%	822,0	1,8%	778,6	1,8%	703,8	1,6%	NL				
AT	730,0	1,6%	720,6	1,6%	727,8	1,6%	722,6	1,6%	721,8	1,6%	719,4	1,6%	716,4	1,6%	AT				
PL	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%	3.415,6	7,8%	PL				
PT	769,4	1,7%	736,1	1,7%	754,7	1,7%	760,2	1,7%	770,2	1,7%	769,6	1,7%	775,1	1,8%	PT				
RO	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%	1.889,8	4,3%	RO				
SI	138,8	0,3%	146,5	0,3%	143,0	0,3%	146,7	0,3%	144,5	0,3%	142,2	0,3%	142,1	0,3%	SI				
SK	363,5	0,8%	380,9	0,9%	439,6	1,0%	435,8	1,0%	443,8	1,0%	447,9	1,0%	456,3	1,0%	SK				
FI	541,5	1,2%	524,7	1,2%	542,7	1,2%	538,5	1,2%	537,8	1,2%	532,3	1,2%	528,4	1,2%	FI				
SE	701,9	1,5%	693,7	1,6%	701,3	1,6%	689,0	1,6%	707,1	1,6%	697,7	1,6%	709,2	1,6%	SE				
UK	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%	3.228,7	7,3%	UK				
EU (4)	340,2	0,8%	45,2	0,1%	64,7	0,1%	63,9	0,1%	119,4	0,3%	141,4	0,3%	195,3	0,4%	EU (4)				
TOTAL EAGF	45.302,1	100%	44.292,7	100%	44.948,1	100%	44.285,1	100%	44.758,8	100%	44.364,5	100%	43.962,4	100%					

(1) In 2016, the amount paid out was EUR 184.8 million less due to suspended amounts for France (EUR 175.4 million) and Poland (EUR 9.4 million).

(2) In 2017, the amount paid out was EUR 3.0 million less due to suspended amounts for Poland. For France the suspended amount (EUR 4.8 million) has been completely reimbursed.

(3) In 2018, the amount paid out was EUR 0.5 million less due to suspended amounts for Poland (EUR 0.6 million suspended minus EUR 0.1 million corrected).

(4) Expenditure made directly by the Commission.

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

Commitment Appropriations		In EUR million						
BUDGET LINE	MEASURE	2013	2014	2015	2016	2017	2018	2019
05 03 01 01	SPS (single payment scheme)	31.393,933	30.834,240	29.281,972	43,416	19,033	14,275	-
05 03 01 02	SAPS (single area payment scheme)	6.681,197	7.366,437	7.770,300	4.032,384	4.068,123	4.177,307	4.299,211
05 03 01 03	Separate sugar payment	280,142	274,493	277,543	0,165	0,330	-	-
05 03 01 04	Separate fruit and vegetables payment	12,290	11,942	12,150	0,095	0,000	-	-
05 03 01 05	Specific support (article 68) — Decoupled direct payments	463,237	457,416	500,566	-2,271	0,279	-	-
05 03 01 06	Separate soft fruit payment	11,480	11,371	11,424	0,000	0,000	-	-
05 03 01 07	Redistributive payment	-	-	440,052	1.237,073	1.615,672	1.650,816	1.654,052
05 03 01 10	Basic payment scheme (BPS)	-	-	-	17.857,575	17.540,161	17.300,846	17.074,875
05 03 01 11	Payment for agricultural practices beneficial for the climate and the environment	-	-	-	11.716,399	11.767,133	11.774,595	11.750,930
05 03 01 12	Payment for farmers in areas with natural constraints	-	-	-	2,794	2,763	4,915	4,762
05 03 01 13	Payment for young farmers	-	-	-	317,041	352,787	381,612	542,445
05 03 01 99	Other (decoupled direct payments)	-0,169	-3,843	-0,523	-0,579	-0,115	0,452	2,327
05 03 01	Decoupled direct payments	38.842,109	38.952,055	38.293,485	35.204,091	35.366,166	35.304,819	35.328,602
05 03 02 01	Crop area payments	3,618	-	-	-	-	-	-
05 03 02 04	Supplementary aid for durum wheat: traditional production zones	0,191	-	-	-	-	-	-
05 03 02 05	Production aid for seeds	0,189	-	-	-	-	-	-
05 03 02 06	Suckler-cow premium	921,054	899,017	880,816	0,605	0,396	-	-
05 03 02 07	Additional suckler-cow premium	48,978	47,369	48,277	0,016	0,030	-	-
05 03 02 08	Beef special premium	0,149	-	-	-	-	-	-
05 03 02 09	Beef slaughter premium — Calves	0,004	-	-	-	-	-	-
05 03 02 10	Beef slaughter premium — Adults	0,410	-	-	-	-	-	-
05 03 02 13	Sheep and goat premium	21,139	21,867	21,559	0,326	0,213	-	-
05 03 02 14	Sheep and goat supplementary premium	6,821	6,784	6,840	0,052	0,012	-	-
05 03 02 18	Payments to starch potato producers	0,135	-	-	-	-	-	-
05 03 02 19	Area aid for rice	0,265	-	-	-	-	-	-
05 03 02 21	Aid for olive groves	0,284	-	-	-	-	-	-
05 03 02 22	Tobacco premium	0,038	-	-	-	-	-	-
05 03 02 23	Hops area aid	0,000	-	-	-	-	-	-
05 03 02 24	Specific quality premium for durum wheat	0,347	-	-	-	-	-	-
05 03 02 25	Protein crop premium	0,719	-	-	-	-	-	-
05 03 02 26	Area payments for nuts	0,786	-	-	-	-	-	-
05 03 02 27	Aid for energy crops	-	-	-	-	-	-	-
05 03 02 28	Aid for silkworms	0,415	0,398	0,440	-	-	-	-
05 03 02 36	Payments for specific types of farming and quality production	1,307	0,081	0,088	-	-	-	-
05 03 02 39	Additional amount for sugar beet and cane producers	20,940	18,513	0,174	-	-	-	-
05 03 02 40	Area aid for cotton	242,262	231,805	244,017	243,861	233,799	243,748	244,961
05 03 02 41	Transitional fruit and vegetables payment — Tomatoes	0,740	-	-	-	-	-	-
05 03 02 42	Transitional fruit and vegetables payment — Other products than tomatoes	34,293	0,018	0,174	-	-	-	-
05 03 02 43	Transitional soft fruit payment	0,007	-	-	-	-	-	-
05 03 02 44	Specific support (article 68) — Coupled direct payments	1.046,506	1.062,363	1.397,952	5,440	0,644	0,858	-
05 03 02 50	POSEI — Community support programmes	457,955	409,732	410,893	410,729	410,112	422,007	420,948
05 03 02 51	POSEI — Other direct payments and earlier regimes	0,000	-	-	-	-	-	-
05 03 02 52	POSEI — Aegean Islands	16,156	16,316	15,729	16,059	16,394	16,765	16,128
05 03 02 60	Voluntary coupled support scheme	-	-	-	3.800,557	3.898,829	4.033,189	3.989,983
05 03 02 61	Small farmers scheme	-	-	-	907,708	1.201,074	1.035,586	897,415
05 03 02 99	Other (direct payments)	-9,714	-6,672	-6,416	-0,674	-2,095	-2,143	-0,548
05 03 02	Other direct payments	2.815,995	2.707,591	3.020,544	5.384,678	5.759,408	5.750,010	5.568,888
05 03 03	Additional amounts of aid	0,173	0,033	0,043	0,006	0,003	0,006	0,000
05 03 09	Reimbursement of direct payments in relation to financial discipline	-	-	853,965	395,357	425,580	441,680	438,165
TOTAL EAGF DIRECT PAYMENTS EXPENDITURE		40.880,030	41.658,277	41.659,679	42.168,038	40.984,131	41.551,156	41.335,655

ANNEX 13

Evolution of EAGF storage expenditure 2012 - 2019

in EUR Million

HEADING	2012				2013				2014				2015			
	Private storage	Public storage	TOTAL STORAGE & %		Private storage	Public storage	TOTAL STORAGE & %		Private storage	Public storage	TOTAL STORAGE & %		Private storage	Public storage	TOTAL STORAGE & %	
CEREALS	-	1,57	1,57	9,06%	-	0,09	0,09	0,35%	-	-	-	-	-	-	-	-
RICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUGAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OLIVE OIL	12,19	-	12,19	70,12%	17,20	-	17,20	68,54%	-0,05	-	-0,05	-0,97%	-0,01	-	-0,01	-0,04%
FIBRE FLAX AND HEMP	0,05	-	0,05	0,26%	-	-	-	-	-	-	-	-	-	-	-	-
FRUIT AND VEGETABLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WINE-GROWING SECTOR / ALCOHOL	0,04	0,11	0,15	0,85%	0,70	-	0,70	2,81%	1,01	-	1,01	19,81%	-	-	-	-
MILK PRODUCTS	7,82	-10,21	-2,39	-13,75%	7,10	-	7,10	28,30%	4,14	-	4,14	81,17%	6,80	0,13	6,92	37,61%
BEEF MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SHEEP AND GOAT MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PIG MEAT	5,82	-	5,82	33,47%	-	-	-	-	-	-	-	-	11,49	-	11,49	62,43%
	25,91	-8,52			25,01	0,09			5,10	0,00			18,28	0,13		
TOTAL	17,38				25,10				5,10				18,41			

in EUR Million

HEADING	2016				2017				2018				2019			
	Private storage	Public storage	TOTAL STORAGE & %		Private storage	Public storage	TOTAL STORAGE & %		Private storage	Public storage	TOTAL STORAGE & %		Private storage	Public storage	TOTAL STORAGE & %	
CEREALS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUGAR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OLIVE OIL	-0,10	-	-0,10	-0,19%	-	-	-	-	-	-	-	-	-	-	-	-
FIBRE FLAX AND HEMP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FRUIT AND VEGETABLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WINE-GROWING SECTOR / ALCOHOL	-	-	-	-	-0,13	-	-0,13	-0,48%	-	-	-	-	-	-	-	-
MILK PRODUCTS	14,57	7,08	21,65	41,34%	16,69	9,58	26,27	95,25%	1,22	181,10	182,32	100,00%	0,00	-60,95	-60,95	100,00%
BEEF MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SHEEP AND GOAT MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PIG MEAT	30,82	-	30,82	58,85%	1,44	-	1,44	5,23%	-	-	-	-	-	-	-	-
	45,28	7,08			18,00	9,58			1,22	181,10			0,00	-60,95		
TOTAL	52,36				27,58				182,32				-60,95			

ANNEX 14

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

Commitment Appropriations

in EUR Million

FINANCIAL YEAR	BUDGET EXECUTION	STORAGE	EXPORT REFUNDS	DIRECT PAYMENTS	OTHER MARKET MEASURES	DIRECT MANAGEMENT PAYMENTS	RURAL DEVELOPMENT
2013	45.302,1	25,1	62,4	41.658,3	3.217,2	340,2	-1,0
2014	44.292,7	5,1	4,5	41.659,7	2.579,6	45,2	-1,4
2015	44.948,1	18,4	0,3	42.168,0 *	2.698,0	64,7	-1,3
2016	44.285,1	52,4	0,6	40.984,1 *	3.185,2	63,9	-1,0
2017	44.758,8	27,6	0,0	41.551,2 *	3.061,1	119,4	-0,5
2018	44.364,5	182,3	0,2	41.496,5 *	2.544,6	141,4	-0,5
2019	43.962,4	3,0	1,1	41.335,7 *	2.427,8	195,3	-0,5

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

DIRECTORATE-GENERAL FOR AGRICULTURE AND RURAL DEVELOPMENT
Directorate R. Resources
R.1. Budget management; BFOR
EAGF - 2019 FINANCIAL REPORT

EAGF- EUROPEAN AGRICULTURAL GUARANTEE FUND

ANNEX 15

APPEALS AGAINST CLEARANCE DECISIONS PENDING ON 15 October 2019

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

ANNEX 16
Financial corrections (net) in decisions 1-60 from financial years 1997-2018

EAGF - EUROPEAN AGRICULTURAL GUARANTEE FUND

Net amount	Financial year																						Total	
Decision	< 1997	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total
01		-83 054 435	-7 131 298																					-90 185 732
02		-13 311 662	-18 226 098	-2 733 351																				-34 271 110
03		22 771 906	-114 718	-11 069																				22 646 118
04		-117 391 357	-81 074 303	-12 075 505	-1 538 993																			-212 080 158
05		-165 869 977	-101 832 563	-50 058 953	-755 888																			-318 517 381
06		-211 560 838	-41 361 007	-76 343 689	-17 652 999	-131 974																		-347 050 507
07		-9 848 920	-24 958 808	-33 087 130	-73 018	-1 011 363																		-68 979 240
08		-26 772 539	-32 161 986																					-58 934 525
09			-1 071 347	-14 337 178	-28 082 868	-7 047 877																		-60 539 370
10		3 533 940	-35 975 338	-27 633 632	-30 670 883	-17 926 290	-3 349 029																	-112 021 233
11		37 942 774	-1 070 339	-3 252 135	-61 046 822	-23 522 407	-969 464																	-51 908 362
12		16 152 247	-1 215 710	-5 544 280	-28 501 527	-48 607 296	-4 855 331																	-72 571 896
13					-10 147 020	-58 872 853	-75 734 735	-49 025																-144 803 534
14			-10 506	-667 462	-22 392 846	-35 254 343	-34 888 094	-227 860																-93 441 111
15		661 996		-1 048 738	-5 901 676	-20 482 880	-57 438 772	-58 960 777																-143 170 847
16				-2 292	-20 430 653	-45 495 164	-27 898 712	-26 036 155																-119 862 975
17					-805 732	-9 865 232	-31 967 868	-37 051 035	-37 238 361															-116 928 227
18		106 680	-8 003 122	-9 374 864	-44 344 419	-109 777 413	-61 302 433	-44 562 083	-954 011	1 803 537														-276 408 128
19		14 582 116			-4 636 597	-30 372 982	-55 144 896	-51 654 090	-28 846 188	-567 688														-156 640 325
20		13 904 253	18 093 545		8 724 133	-6 143 521	-65 105 395	-31 536 609	-25 356 103															-87 419 695
21		41 885		213 766	134 056	-21 538 375	-14 087 660	-28 666 764	-18 292 966	-14 322 219														-96 518 278
22					-21 048	-703 696	-36 788 788	-60 297 860	-34 976 533	-25 836 536	-13 307 666													-161 932 128
23					-13 809 328	-23 236 251	-78 824 594	-79 426 016	-61 966 358	-6 074 366	-131 999													-263 468 912
24					-1 337 421	-16 231 749	-14 436 832	-8 303 879	-43 915 175	-76 747 383	-723 000	-32 894												-161 728 333
25			-1 350 020	532 685	435 838	11 032	-41 543 650	-37 678 743	-28 561 232	-30 487 525	-1 275 633													-139 917 248
26				-213 766	-131 494	-47 404 942	-84 660 007	-49 122 288	-9 566 622	-17 910 639	-13 533 864	-3 265 026	-59 138											-225 867 796
27								-1 195	-33 756 287	-34 043 995	-7 057 151	-3 153 443	-3 775 871											-81 787 843
28					586 211	237 623	-67 271	-361 363	-22 900 098	-127 363 179	-158 923 155	-100 469 222												-409 260 454
29							1 865 093	-20 701 517	-124 200 751	-147 169 617	-47 592 801	-31 437 849	-411 435											-369 648 876
30									-34 848 795	-41 579 595	-44 682 016	-6 393 153	-50 641											-127 554 200
31							244 925	-9 792 414	-37 424 463	-6 586 943	-18 629 814	-45 915 331	-54 389 338	-5 182 178										-177 675 554
32		67 627	228 769	306 560	3 135 892	1 321 115	3 352 214	-822 409	-15 111 029	-15 322 780	-71 524 565	-148 330 635	-36 303 355	-14 520										-279 017 115
33											-5 086 443	-109 359 311	-92 122 601	-18 846 966										-225 414 321
34					-1 263 138	-1 351 454	-1 355 809	-14 257 072	-15 644 126	-40 527 669	-58 068 688	-91 234 974	-236 041 395	-57 719 963	-13 068									-517 477 395
35									-26 033	-34 192 262	-71 417 150	-126 304 465	-41 536 676	-142 474 549	-61 973 386									-477 924 521
36									-1 337 350	-30 895 888	-67 721 240	-63 945 759	-36 731 270	-2 111 369	-757 044									-203 499 919
37								16 220 423	17 142 173	1 057 694	-8 697	-10 712 595	-15 006 673	-18 043 319	-23 002 405	-10 505 501	-18 621							-42 877 520
38		-251 518 160								-33 551	-29 712 692	-42 893 208	-90 190 761	-9 466 150	1 715 093									-422 099 425
39						47 311 467	15 347 931	47 950 315	145 555		-1 123 873	-10 058 997	-51 953 199	-73 364 156	-12 735 459									-38 480 416
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41		820 822							5 058 073	-10 026 975	-28 182 003	-818 576	-84 948 995	-1 001 379	-56 764									-128 599 607
42									-1 901 396	-1 883 475	-3 376 521	-4 530 070	-15 012 441	-41 331 726	-50 247 793	-23 284 146	-22 272							-141 588 840
43											239 046	-22 298 185	-87 940 407	-110 600 900	-71 852 344	-1 090 439	0							-293 543 229
44											2 003 190	-67 391 609	-73 005 423	-80 640 195	-64 628 974	-9 578 041	-169							-293 241 221
45									-185 469	-253 547	-117 709		-1 505 988	-1 711 325	-11 645 249	-11 933 134	-13 996 217							-41 348 637
46		21 336 120											-61 254	-88 154 310	-1 411 686	-342 047								-68 633 177
47									5 295 327	5 424 788	5 871 686	5 973 169	-64 979 156	-58 149 338	-272 280 997	-222 264 849	-243 876 465	-247 040 418	-157 081 644					-1 243 107 897
48										501 446			-86 733	3 363 561	4 146 147	-15 035 101	-149 478 407	-255 612 986	-250 472 402	-20 205 175	-352 681			-699 264 638
49											-1 411 061	-195 289	-995 150	-11 510 061	-81 290 738	-56 095 846	-37 333 976	-32 289 148	-10 527 852	-4 986 573	-1 785 340			-238 421 034
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51																	-25 662 282	-74 691 098	-79 262 744	-192 406 220	-180 954 122	-599 589		-593 546 056
52													4 789 101	8 549 553	-39 189 779	-2 744 746	-62 258 049	-106 489 000	-18 543 536	-2 702 063	-72 630			-248 713 127
53													-406 258	499	-9 995	-6 521 237	-17 319 721	-44 734 107	-10 381 201	-7 616 383	-4 975 238	-3 321 017		-96 295 456
54													-4 508 415	-95 689 137	-23 558 244	30 668 154	-18 748 590	-142 489 166	-49 551 588	-10 359 574	-5 998 376	-1 993 590		-322 228 526
55															17	1 877 299	-2 912	-178 150	-46 713 447	-135 277 610	-98 783 057	-3 567 74		