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THE COUNCIL**

**11th FINANCIAL REPORT FROM THE COMMISSION TO THE EUROPEAN
PARLIAMENT AND THE COUNCIL on the
EUROPEAN AGRICULTURAL GUARANTEE FUND
2017 FINANCIAL YEAR**

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1. BUDGET PROCEDURE¹

1.1. Financial Framework 2014-2020

CAP expenditure is funded within the financial framework for 2014-2020 as provided for in Council Regulation (EU) No 1311/2013². 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)	43 778.1	44 189.8	43 950.2	44 145.7	44 162.4	43 880.3	43 887.5
- Rural development a), b), c), d), e), f)	5 298.9	18 183.7	18 683.7	14 371.2	14 381.0	14 690.6	14 709.0

*) Sustainable growth: natural resources; There are small rounding differences between the net balance available for EAGF expenditure and the EAGF sub-ceiling under the MFF 2014-2020.

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

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

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

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

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

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

¹ This procedure is presented in annex 1.

² OJ L 347 of 20.12.2013, p. 884.

³ OJ L 108 of 11.4.2014, p. 13.

1.2. Draft Budget 2017 and Amending Letter 1/2017

The Draft Budget 2017 was adopted by the Commission and proposed to the Budgetary Authority on 18 July 2016. The commitment appropriations proposed for the EAGF totalled EUR 42 937.6 million.

The Council adopted its position on the Draft Budget 2017 on 12 September 2016, reducing the commitment appropriations for the EAGF by EUR 177.1 million. The European Parliament adopted its position on 26 October 2016, increasing the commitment appropriations for the EAGF by EUR 600.0 million compared to the Draft Budget.

On 17 October 2016 the Commission adopted Amending Letter (AL) No 1 to the Draft Budget 2017 increasing the needs in commitments by EUR 527.0 million compared to the Draft Budget. However, these additional needs were fully compensated by increased assigned revenue, expected to be available in 2017. As a result, the requested commitment appropriations for the EAGF in the AL remained unchanged compared to the Draft Budget.

1.3. Adoption of the 2017 budget

The Conciliation Committee, composed of members of the European Parliament and of the Council, agreed on a Joint Text on 28 November 2016. Finally, the 2017 budget was declared as adopted by the European Parliament on 1 December 2016. The budget's total commitment appropriations for the EAGF amounted to EUR 42 612.6 million and its payment appropriations amounted to EUR 42 563.0 million.

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

Specifically, of the voted EAGF commitment appropriations for policy area 05 amounting to EUR 42 612.6 million: EUR 2 806.8 million were foreseen for interventions in agricultural markets under chapter 05 02, EUR 39 661.7 million were foreseen for direct payments under chapter 05 03, EUR 85.3 million were foreseen for audit of agricultural expenditure under chapter 05 07 and EUR 48.6 million for policy strategy and coordination under chapter 05 08.

Further details are provided in annex 1.

Subsequently, in the course of the financial year 2017, the EAGF's appropriations for articles 05 01 04 (support expenditure) and 05 08 09 (operational technical assistance) were reduced by respectively EUR 0.9 million and EUR 1.0 million through Amending Budget No 6.

1.4. Revenue assigned to the EAGF⁴

In accordance with Article 43 of Regulation (EC) No 1306/2013 on the financing of the Common Agricultural Policy⁵, revenue originating from financial corrections under accounting or conformity clearance decisions, from irregularities and from the milk levy are designated as revenue assigned to the financing of EAGF expenditure. According to these rules, assigned revenue can be used to cover the financing of any EAGF expenditure. If a part of this revenue is not used, then this part will be automatically carried forward to the following budget year.

At the time of establishing the 2017 budget, an estimate of the revenue was made both for the amount expected to be collected in the course of the 2017 budget year as well as of the amount which was expected to be carried over from the budget year 2016 into 2017. This estimate amounted to EUR 2 732 million and it was taken into consideration when the Budgetary Authority adopted the 2017 budget. In particular:

- revenue from the conformity clearance corrections and from irregularities was estimated at EUR 1 278 million and EUR 152 million respectively while there were no longer receipts from the milk levy estimated. Thus, the total amount of assigned revenue expected to be collected in the course of the 2017 budget year was estimated at EUR 1 430 million;
- The amount of assigned revenue expected to be carried over from the budget year 2016 into 2017 was estimated at EUR 1 302 million.

In the 2017 budget, this initially estimated revenue of EUR 2 732 million was assigned to two schemes, i.e.:

- EUR 400 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 2 332 million for the basic payment scheme (direct payments).

For the aforementioned 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 855 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 17 628 million for the basic payment scheme (direct payments).

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

⁵ OJ L 347 of 20.12.2013, p. 549.

2. CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

2.1. Management of appropriations

2.1.1. Appropriations available for the 2017 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	42 612 572 079.00	42 562 967 974.00	1. Clearance decisions	1 278 000 000.00
1a. Appropriations under shared management	42 490 000 000.00	42 490 000 000.00	2. Irregularities	152 000 000.00
1b. Appropriations under direct management	122 572 079.00	72 967 974.00	3. Super levy from milk producers	-
2. Amending Budget	-1 900 000.00	-1 900 000.00	Total forecast of AR	1 430 000 000.00
3. Transfer to / out of EAGF in the year		-2 640 390.66		
4. Final appropriations for EAGF of which	42 610 672 079.00	42 558 427 583.34		
4a. Appropriations under shared management	42 489 315 000.00	42 489 315 000.00		
4b. Appropriations under direct management	121 357 079.00	69 112 583.34		

- (1) Appropriations entered in the 2017 budget after deducting the expected assigned revenue to be collected in 2017 and the one carried over from 2016 to 2017 in accordance with Article 14 of Regulation (EU, EURATOM) No 966/2012. Concerns only fresh appropriations (C1 plus C4), i.e. without any carry-over amounts (C2 credits for reimbursing the unused agricultural crisis reserve 2016 and C5 assigned revenue from EAGF surplus).
- (2) AR: Assigned revenue to be collected. There are no amounts of revenue entered on the revenue line (p.m.), but the forecast amount is indicated in the budget remarks.

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

The initial commitment appropriations for 2017 totalled EUR 42 612 572 079. This was a net amount after deducting the expected assigned revenue to be collected in 2017 and the one carried over from 2016 to 2017. The initial payment appropriations amounted to EUR 42 562 967 974.

In financial year 2017, there was an Amending Budget for commitment and payment appropriations, transfers of payment appropriations to EAGF and transfers of payment appropriations out of EAGF. The commitment and payment appropriations finally available to the EAGF, after the Amending Budget and the transfers, amounted to EUR 42 610 672 079.00 and EUR 42 558 427 583.34 respectively.

Part of the appropriations coming from assigned revenue received in 2016 was not used in that financial year and it was automatically carried over to 2017. The amount of these appropriations totalled EUR 1 304 013 128.90. Also appropriations for an amount of EUR 433 080 989 were made available for the reimbursement of direct payments in relation to financial discipline following Commission Decision C(2017)771 relating to the non-automatic carryover of appropriations from the 2016 budget to the 2017 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. *Execution of appropriations available for the 2017 financial year*

In EUR

	Execution of commitment appropriations	Execution of payment appropriations
Shared management (1)	44 639 387 611.79	44 639 387 611.79
Expenditure under direct management	119 428 161.33	58 396 372.68
Total	44 758 815 773.12	44 697 783 984.47

(1) Committed amounts. Commitments and payments less assigned revenue of EUR 1 482 465 754.02 (see point 4 and annex 6) received for shared management: EUR 43 156 921 857.77.

For the financial year 2017, the actual amount of commitment appropriations used amounted to EUR 44 758 815 773.12 while that for payment appropriations amounted to EUR 44 697 783 984.47.

The amount paid out (EUR 43 153 914 666.63) under shared management was less than EUR 43 156 921 857.77 due to suspended amounts for Poland (see 2.2.1.3.b).

2.1.5. *Assigned revenue received under shared management*

In EUR

Assigned revenue	
Forecasted revenue	1 430 000 000.00
Revenue received	1 482 465 754.02
Difference	52 465 754.02

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 2016 C1 appropriations (C2)	Assigned revenue appropriations (C4)	Carry over of assigned revenue appropriations (C5) from 2016
Appropriations	42 489 315 000.00	433 080 989.00	1 482 465 754.02	1 304 013 128.90
Execution (2)	42 030 621 233.69	425 579 559.54	879 173 689.66	1 304 013 128.90
Appropriations cancelled	8 193 766.31	7 501 429.46	-	0.00
Carry over to 2018	450 500 000.00	0.00	603 292 064.36	-

(1) Commitment appropriations = Payment appropriations

(2) Including suspended amounts (see 2.2.1.3)

Appropriations available for the financing of the measures under shared management with Member States (excluding expenditure under direct management by the Commission) amounted to EUR 42 489 million compared to actual expenditure of EUR 42 031 million. In order to make it available for the reimbursement of direct payments in relation with financial discipline, an amount of EUR 450.5 million was carried over to budget year 2018 with Commission Decision C(2018)776 of 7 February 2018 on non-automatic carryover of appropriations from the 2017 budget to the 2018 budget.

The 2017 appropriations coming from assigned revenue amounted to EUR 1 482.5 million of which an amount of EUR 77.5 million was used in chapter 05 02 and an amount of EUR 801.7 million was used in chapter 05 03. The remaining amount of EUR 603.3 million was automatically carried over to budget year 2018.

Part of the appropriations coming from assigned revenue received in 2016 was not used in financial year 2016 and was automatically carried forward to 2017. These appropriations amounted to EUR 1 304 million and had to be used in accordance with Article 14 of the Financial Regulation within that year. All these appropriations carried over from the previous financial year were fully used in 2017 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 2018 (2)
Appropriations (C1) (1)	121 357 079.00	69 112 583.34	-
Execution (C1)	119 428 161.33	47 177 737.98	17 671 686.06
Appropriations cancelled	1 928 917.67	4 263 159.30	-

(1) C1 denotes the budget's voted appropriations. This amount includes transfers from "shared management" for an amount of EUR 685 000.00 for commitment and payment appropriations, transfers "out" of EAGF for a total amount of EUR -2 986 000.00 for payment appropriations, transfers to EAGF for a total amount of EUR 345 609.34 for payment appropriations and an Amending Budget of EUR -1 900 000.00 for commitment and payment appropriations.

(2) Carry over to 2018 only for non-differentiated appropriations.

The available commitment appropriations for expenditure under direct management in the 2017 budget were EUR 121.4 million. An amount of EUR 119.4 million was committed in 2017. The balance of these appropriations, EUR 1.9 million, was cancelled.

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

The automatic carry over to 2018, which relates only to non-differentiated appropriations, amounts to EUR 17.7 million.

For details, please see annexes 3 and 4.

2.1.8. *Budget execution - Expenditure under direct management made by the Commission - Automatic carryover from 2016*

In EUR

Carry over from 2016 to 2017	Commitments	De-commitments	Payments	Cancelled appropriations
Carried over appropriations	11 825 279.19	606 644.48	11 218 634.70	0.01

The automatic carry over from 2016 to 2017 only concerned expenditure under direct management for non-differentiated appropriations. As indicated in the table above, an amount of EUR 11.8 million was carried over from 2016 to 2017. In 2017 an amount of EUR 0.6 million from this carry over was de-committed. The payments made amounted to EUR 11.2 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 2016 to 15 October 2017 are covered by the system for monthly payments.

For financial year 2017, the total net amount of monthly payments decided, after the deduction of clearance and other corrections, was EUR 43 156 921 857.77. Taking into account the suspended amounts (see below 2.2.1.3.b) only EUR 43 153 914 666.63 was paid out.

2.2.1.2. Decisions on monthly payments for 2017

For the financial year 2017, the Commission adopted twelve decisions on monthly payments. Furthermore, an additional monthly payment decision, adjusting those already granted for the total expenditure chargeable to the year, was adopted in December 2017. For details, please see annex 2.

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

2.2.1.3. Reductions and suspensions of monthly payments

a. Reductions of the monthly payments

In 2017, reductions for a net amount of EUR 279.7 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 274.2 million.

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

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

These corrections lead to reductions of the monthly payments. As a result of overspending these financial ceilings, the Commission made financial corrections for a total amount of EUR 0.9 million.

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

For some measures expenditure paid after the deadline is not eligible and the Commission made financial corrections for a total amount of EUR 4.5 million.

b. Suspensions of the monthly payments

Following Commission Decision C(2016)2050 of 7 April 2016, the Commission has suspended for Poland the monthly payments for expenditure effected in 2017 for a total amount of EUR 3 007 191.14.

Following Commission Decision C(2016)4287 of 12 July 2016, the Commission has suspended for France the monthly payments for expenditure effected in 2017 for a total amount of EUR 4 844 104.81, but this amount is in the same year reimbursed to France.

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 2017 EAGF BUDGET

3.1. The uptake of the EAGF budget appropriations

The implementation of the budget amounted to EUR 44 758.8 million⁷. This expenditure was funded by the budget's initial appropriations and by using the revenue assigned to policy area 05-Agriculture and Rural Development, composed of the entire amount of EUR 1 304.0 million carried over from 2016 and of a part of the assigned revenue collected in 2017 amounting to EUR 879.2 million out of a total EUR 1 482.5 million.

Within policy area 05-Agriculture and Rural Development, the expenditure for market measures amounted to EUR 3 001.1 million and for direct payments to EUR 41 551.2 million.

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

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

3.2. Comments on the implementation of 2017 EAGF budget

A brief commentary on the implementation of the 2017 EAGF budget's appropriations as well as on the use of the assigned revenue available in 2017 is presented hereafter based on details appearing in the attached tables:

- Annex 5: Analysis of the execution of the 2017 EAGF budget. The expenditure incurred for each budget item appears in column 6. Columns 1, 2, 3 and 4 indicate, respectively, the source and amount of funding which originates either from voted appropriations or from transfers of assigned revenue and of voted appropriations from other items of the budget;
- Annex 6: Assigned revenue (C4) collected and used in 2017;
- Annex 7: Assigned revenue (C5) carried over from 2016 and used in 2017;
- Annex 9: Expenditure by Member State, by fund source and by item.

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

3.2.1. Chapter 05 02: Interventions in agricultural markets

3.2.1.1. Introduction

Total payments for this chapter in 2017 amounted to EUR 3 001.1 million and they were funded by the voted appropriations amounting to EUR 2 805.0 million and by assigned revenue amounting to EUR 196.2 million. The latter was used to cover the expenditure incurred in the fruits 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

⁷ This figure includes the reimbursement of the financial discipline related to the agricultural crisis reserve carried over from financial year 2016.

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 2017 budget, no further remarks are made.

3.2.1.2. Article 05 02 08: Fruits and vegetables

The 2017 budget foresaw total available appropriations amounting to EUR 1 061.5 million to cover the needs of all the measures for this sector. The Budgetary Authority voted appropriations of EUR 661.5 million as it took into account the estimated revenue assigned to this sector which amounted to EUR 400 million. Moreover, EUR 137.8 million was transferred from other budget lines within the same chapter. The expenditure incurred by Member States in 2017 amounted to EUR 995.4 million. The balance of the unused assigned revenue of EUR 203.8 million was carried over to the budget year 2018 to cover the needs of that year.

In particular, the total needs in the 2017 budget for the operational funds for producer organisations were estimated at EUR 855 million. The expenditure incurred by Member States amounted to EUR 822.0 million and it was funded by voted appropriations amounting to EUR 455.0 million, by transfers of appropriations of EUR 170.8 million and by assigned revenue of EUR 196.2 million. This expenditure was lower than the 2017 budget's forecasted needs both because of the lower expenditure incurred for the temporary exceptional measures for producers that are members of producer organisations and of the lower expenditure for the National Financial Assistance.

Furthermore, compared to the forecasted needs in the 2017 budget, lower expenditure was incurred by Member States for the aid to producer groups for preliminary recognition amounting to EUR 16.3 million as this scheme is phasing out. Expenditure was also lower for the school fruit scheme amounting to EUR 117.1 million, particularly for payments related to the 2016/2017 school year.

Finally, the forecasted needs in the 2017 budget for other measures, including the temporary exceptional measures for producers who are not members of producer organisations in view of the prolongation of the Russian ban on imports amounted to EUR 54.5 million. However Member States incurred expenditure amounting to EUR 40.0 million only.

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

The 2017 budget foresaw total available appropriations amounting to EUR 1 076 million to cover the needs of all the measures for this sector. The under-execution of EUR 64.2 million, compared to the forecasted 2017 budget needs, was due to the lower expenditure incurred by some Member States for the promotion, restructuring and investment 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 13.2 million compared to the forecasted 2017 budget needs was due to the

lower expenditure incurred by some Member States for their promotion programmes which are approved by the Commission compared to the expenditure foreseen in the 2017 budget for these programmes.

As regards direct payments made by the European Union, the Commission committed appropriations for the total amount foreseen (EUR 52.5 million) in the 2017 budget for these payments.

3.2.1.5. Article 05 02 12: Milk and milk products

The 2017 budget foresaw total available appropriations amounting to EUR 607.7 million to cover the needs of all the measures for this sector. Expenditure incurred by Member States in 2017 amounted to EUR 468.0 million. All the schemes funded under this article were under-implemented compared to the estimated needs foreseen in the 2017 budget.

In particular, the 2017 needs for storage measures for skimmed milk powder (SMP) were estimated at EUR 19.0 million and the expenditure incurred amounted to EUR 16.6 million. For public storage, total purchases of 30 647 tonnes were made, and the expenditure incurred for technical and financial costs amounted to EUR 9.6 million. Furthermore, expenditure amounting to EUR 7.0 million was incurred for the private storage of SMP, with lower intake than initially foreseen.

In addition, the 2017 needs for storage measures for butter were estimated at EUR 9.0 million while the expenditure incurred amounted to EUR 7.0 million due to lower intake than initially foreseen.

For the school milk scheme, Member States incurred expenditure amounting to EUR 64.2 million which was lower than the forecasted 2017 needs of EUR 75 million because of lower expenditure for a part of the 2016/2017 school year.

Finally, the 2017 needs for other measures were estimated at EUR 504.7 million. Expenditure incurred amounted to EUR 380.2 million. Of the EUR 150 million budgeted for the milk production reduction scheme, EUR 108.8 million were spent. The full EUR 350 million for the exceptional adjustment aid for the dairy and other livestock sectors had been budgeted under item 05 02 12 99 – Other measures (milk and milk products). However, Member States had the option to use this aid for all livestock sectors. Member States declared EUR 268.9 million of expenditure for this scheme under the milk sector, while they also used a part of this aid for farmers in other livestock sectors. Budget transfers were made to cover the expenditure declared in the other articles, i.e. EUR 23.6 million for beef and veal, EUR 3.5 million for sheep- and goatmeat and EUR 26.9 million for pigmeat.

3.2.1.6. Article 05 02 13: Beef and veal

The 2017 budget foresaw no appropriations while the expenditure incurred by Member States in 2017 amounted to EUR 23.6 million. The over-execution in this article is the mirror picture of the under-implementation in milk and milk products resulting from the application of the targeted aid for the livestock sectors. The expenditure declared for this sector was covered via transfers from appropriations available for this measure in article 05 02 12.

3.2.1.7. Article 05 02 14: Sheepmeat and goatmeat

The 2017 budget foresaw no appropriations while the expenditure incurred by Member States in 2017 amounted to EUR 3.5 million. The over-execution in this article is the mirror picture of the under-implementation in milk and milk products resulting from the application of the targeted aid for the livestock sectors. The expenditure declared for this sector was covered via transfers from appropriations available for this measure in article 05 02 12.

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

The 2017 budget foresaw total available appropriations amounting to EUR 34.0 million to cover the needs of all the measures for this sector. However, the expenditure incurred by Member States in 2017 amounted to EUR 90.7 million and it was funded both by the voted appropriations and by transfers of appropriations amounting to EUR 56.7 million from other budget lines within the same chapter.

For 2017 there were no needs for private storage of pigmeat foreseen, but nevertheless the expenditure incurred amounted to EUR 1.4 million for the remainder of previous schemes.

The expenditure incurred for specific aid for beekeeping amounted to EUR 32.5 million compared to forecasted needs of EUR 34.0 million included in the 2017 budget. This difference is due to a lower uptake of the measure than initially foreseen, which could be explained by the fact that 2017 is the first year of the new 3 year programming period.

An amount of EUR 26.9 million was also paid for the exceptional adjustment aid for pigmeat, initially budgeted under Article 05 02 12 as explained above.

Under item 05 02 15 France declared expenditure for the exceptional support measures for poultry (EUR 29.9 million), which was not foreseen in Budget 2017.

3.2.1.9. Article 05 02 15: School schemes

As only from school year 2017/2018 the previously separate school fruit and school milk schemes have been merged, the 2017 budget foresaw only a small amount (EUR 0.2 million) and no expenditure was declared.

3.2.2. *Chapter 05 03: Direct payments*

Financial year 2017 was the second year of implementation of all the schemes under the reformed structure of direct payments as decided in the 2013 CAP reform. Total payments for this chapter of the 2017 budget amounted to EUR 41 551.2 million. This includes an amount of EUR 425.6 million paid for the reimbursement of direct payments to farmers in relation to financial discipline, financed from EUR 433.1 million carried over from 2016 (for details, see point 3.2.2.4). The rest of the payments made, EUR 41 125.6 million, was funded by voted appropriations amounting to EUR 39 138.5 million and by assigned revenue amounting to EUR 1 987.0 million. The latter was used to cover the expenditure incurred for the basic payment scheme (for details, see point 3.2.2.1). The unused voted appropriations amounted to EUR 523.2 million as evidenced by the difference between the voted appropriations of EUR 39 138.5 million used for the reimbursement to Member States and the initial voted appropriations of

EUR 39 661.7 million included in the 2017 budget. These unused voted appropriations were decreased by a transfer of voted appropriations of EUR 66.8 million to other parts of the EAGF budget. Moreover, the unused amount of the crisis reserve (EUR 450.5 million), which was established from the proposed financial discipline in 2017, was transferred to budget article 05 03 09 so that the amount of the effectively applied financial discipline (EUR 450.5 million) could be carried over to 2018 for the reimbursement to the Member States concerned (see point 3.2.2.5). The remaining balance of assigned revenue collected in 2017 amounted to EUR 399.4 million and was carried over to 2018. In items where the needs exceeded the budget's voted appropriations, the additional expenditure was covered through transfers of voted appropriations from other items of the budget or of assigned revenue. Equally, for direct payments where the budget's appropriations were under-spent, the resulting available appropriations were transferred to other budget lines within the EAGF in order to cover additional expenditure as needed.

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

3.2.2.1. Article 05 03 01: Decoupled direct payments

The main schemes funded by this article's appropriations are the single area payment scheme (SAPS), the basic payment scheme (BPS), the payment for agricultural practices beneficial for the climate and the environment, the redistributive payment and the payment for young farmers. All aid schemes in this article are paid independently of production but on certain conditions, e.g. the respect of cross-compliance. The 2017 budgetary needs for decoupled direct payments amounted to EUR 35 523.8 million for which the Budgetary Authority voted appropriations amounting to EUR 33 191.8 million after taking into consideration assigned revenue amounting to EUR 2 332.0 million. The expenditure incurred by Member States for all schemes in this article amounted to EUR 35 366.2 million, thus exceeding the voted appropriations by EUR 2 174.4 million. This latter amount of expenditure declared was covered by assigned revenue. The expenditure incurred by Member States for decoupled direct payments corresponded to 99.6 % of the needs foreseen in the 2017 budget for these schemes.

As regards the BPS, the 2017 budgetary needs were estimated at EUR 17 628.0 million. In order to cover these needs, the Budgetary Authority voted appropriations amounting to EUR 15 296.0 million after taking into account the revenue of EUR 2 332.0 million assigned to this scheme. The expenditure declared by Member States for this scheme was around EUR 17 540.2 million and covered 99.5% of the estimated needs.

As regards SAPS, the appropriations in the 2017 budget amounted to EUR 4 101.0 million and Member States incurred payments amounting to EUR 4 068.1 million, thus covering 99.2% of the estimated needs.

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 11 767.1 million whereas appropriations in the 2017 budget were at EUR 11 696.0 million giving an execution rate of 100.6%.

The needs for the redistributive payment amounted to EUR 1 609.0 million and the expenditure declared by Member States was EUR 1 615.7 million or 100.4% of the budgeted needs.

For the payment for young farmers, needs were estimated at EUR 441.0 million in the 2017 budget. Expenditure amounted to EUR 352.8 million being only 80.0% of the needs. For following years, several Member States have adjusted their ceiling for the scheme which should reduce the underexecution noted in financial year 2017.

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 added 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 Commission had estimated that appropriations amounting to EUR 6 019.3 million were needed for this Article in 2017. Member States incurred expenditure amounting to EUR 5 759.4 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 2017 budget. Expenditure was EUR 233.8 million, i.e. 95.0% of the needs.

The execution for the POSEI-EU support programmes was very close to the needs (EUR 411.0 million) foreseen in the 2017 budget.

For the voluntary coupled support scheme, needs were estimated at EUR 3 988.0 million in the 2017 budget. Expenditure was EUR 3 898.8 million, i.e. 97.8% of the needs.

For the small farmers scheme, needs were estimated at EUR 1 347.0 million in the 2017 budget. Expenditure was EUR 1 201.1 million, i.e. 89.2% of the needs.

As regards item 05 03 02 99 – Other (direct payments), the 2017 budget included appropriations of EUR 2.5 million intended to cover expenditure and corrections for older schemes which were not covered under other budget items of the coupled direct payments sector. There was a negative expenditure of around EUR – 2.1 million and in order to cover the funding needs of other items of the 2017 budget, appropriations amounting to EUR 4.5 million were transferred out of this budget item.

3.2.2.3. Article 05 03 03: Additional amounts of aid

While appropriations foreseen in the 2017 budget for this article amounted to EUR 0.1 million, Member States incurred insignificant expenditure and thus under-executed the budget's appropriations by almost a similar amount.

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

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

Each year, if applicable, a Commission Implementing Regulation sets the amounts that each Member State has to reimburse to farmers and, in accordance with Article 169(3) of Regulation (EU, Euratom) No 966/2012, determines that the expenditure in relation to this reimbursement shall only be eligible for Union financing if the amounts have been paid to the beneficiaries before 16 October of the financial year to which the appropriations are carried over. From the amount of EUR 433.1 million, corresponding to the financial discipline applied during financial year 2016 and which was carried over to budget 2017 for reimbursement, Member States reimbursed EUR 425.6 million. The difference of EUR 7.5 million reverted to the 2017 budget for its return to Member States via an Amending Budget in the following budget year.

For financial year 2018, Commission Implementing Regulation (EU) 2017/2197⁹ sets the amount of reimbursement at EUR 433.3 million instead of EUR 450.5 million as the relevant amount in the case of Romania not was known at the moment of adopting the regulation. This amount corresponds to the amount of financial discipline effectively applied for claim year 2017 and this amount was carried over into the 2018 budget.

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

The appropriations of this article are intended to cover expenditure for measures which have to be taken in order to cope with major crises affecting agricultural production or distribution. The crisis reserve is established by applying, at the beginning of each year, a reduction to the direct payments through the financial discipline mechanism in accordance with Articles 25 and 26 of Regulation (EU) No 1306/2013 as well as Article 8 of Regulation (EU) No 1307/2013¹⁰. This reserve shall be set up with an annual amount of EUR 400 million (in 2011 prices). For the budget year 2017, the equivalent amount of the crisis reserve in current prices was EUR 450.5 million. The reserve was not used in financial year 2017.

For the 2016 claim year, the financial discipline was calculated exclusively for the constitution of the crisis reserve of EUR 450.5 million. However, by the end of the financial year, non-committed voted appropriations corresponding to the amount of financial discipline effectively applied for claim year 2016 (taking into account the unused amount of the crisis reserve) was transferred to budget article 05 03 09 in

⁸ These appropriations may be carried over, in accordance with Article 169(3) of the Financial Regulation (EU, Euratom) No 966/2012, and in accordance with Article 26(5) of Regulation (EU) No 1306/2013, Member States shall reimburse the final recipients who are subject, in the financial year to which the appropriations are carried over, to the application of financial discipline in accordance with Article 26, paragraphs (1) to (4) thereof.

⁹ OJ L 312, 28.11.2017, p. 86

¹⁰ OJ L 347, 20.12.2013, p. 608

order to be carried over to the next financial year and, in this way, fund the reimbursement of financial discipline imposed on farmers in the calendar year 2017 (please see point 3.2.2.4).

3.2.3. *Chapter 05 04: Rural Development*

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

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

3.2.4.1. Article 05 07 01: Control of agricultural expenditure

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

The European Union directly funded the purchase of satellite images within the framework of the Integrated Administration and Control System (IACS) for an amount of EUR 11.3 million, thus taking up all of the appropriations foreseen in the 2017 budget.

There were much higher than expected corrections in favour of the Member States following conformity clearance of accounts (EUR 125.3 million instead of EUR 25.0 million foreseen in the Budget). This over execution was partly offset by lower than expected corrections in favour of Member States following accounting clearance of accounts (EUR 14.8 million instead of EUR 20.0 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 2017 budget foresaw appropriations amounting to EUR 29.0 million, however no expenditure was declared. Therefore, these appropriations were transferred to other items of the 2017 budget.

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

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

Appropriations committed for data collection on farm holdings under this network amounted to EUR 14.7 million, while the 2017 budget foresaw appropriations amounting to EUR 18.0 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 13.7 million, while the 2017 budget foresaw appropriations amounting to EUR 16.1 million.

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

Appropriations committed for actions, fairs and publications aimed at enhancing public awareness of the CAP, including actions under Corporate Communication amounted to around EUR 16.3 million, while the 2017 budget foresaw only appropriations amounting to EUR 8.0 million, later on reinforced by a transfer of appropriations of EUR 8.4 million.

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 2.1 million, while the 2017 budget foresaw appropriations amounting to EUR 6.3 million. EUR 1.0 million of the voted appropriations was reallocated outside EAGF through Amending Budget No 6.

4. IMPLEMENTATION OF REVENUE ASSIGNED TO EAGF

The assigned revenue actually carried over from 2016 into 2017, amounted to EUR 1 304.0 million and was entirely used in financing expenditure of the 2017 budget year in accordance with article 14 of the Financial Regulation. As presented in annex 7, this amount covered expenditure of EUR 118.7 million for the operational funds for producer organisations in the fruits and vegetables sector and of EUR 1 185.3 million for the basic payment scheme.

As regards the assigned revenue collected in 2017, annex 6 shows that this revenue amounted to EUR 1 482.5 million and it originated from:

- the corrections of the conformity clearance procedure, EUR 1 348.0 million;
- the receipts from irregularities, EUR 130.7 million;
- the milk levy collections, EUR 3.7 million.

The assigned revenue collected in 2017 was used to cover expenditure incurred for the following measures:

- EUR 77.5 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 801.7 million for the basic payment scheme (BPS) (direct payments).

The balance of the assigned revenue collected in 2017 amounting to EUR 603.3 million was automatically carried over into the 2018 budget in order to fund budgetary needs of that year.

5. CONTROL MEASURES

5.1. Introduction

In accordance with the EU legislation and as in previous years, 2017 agricultural expenditure was submitted to a comprehensive system of control measures.

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

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

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

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

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

5.2. Integrated Administration and Control System (IACS)

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

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

This system foresees a 100% administrative control covering the eligibility of the claim, complemented by administrative cross-controls with standing databases ensuring that only areas or animals that fulfil all eligible requirements are paid the 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 2017, the IACS covered 93% 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 2017, 61% 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

¹¹ OJ L 181, 20.6.2014, p. 1

¹² OJ L 181, 20.6.2014, p.48

established already for some years now that the IACS provides an excellent and cost effective means of ensuring the proper use of EU funds.

5.3. Market measures

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

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

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

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

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

In 2017, the review of the implementation of scrutiny was integrated in the framework of certain conformity audit missions. Member States scrutiny services completed ex-post controls in respect of undertakings to which payments were made in financial year 2015. The annual reports in respect of the respective scrutiny period (July 2015-June 2016) shows that Member States completed more than 90% of the planned scrutinies. The regulation also foresees Member States providing mutual assistance in the performance of scrutinies. In the 2016/2017 scrutiny period, around 40 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 2017

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 2017, broken down per Activity Based Budgeting (ABB):

Financial Year 2017	ABB 02	ABB 03	ABB 04 ⁽¹⁾	Total ⁽²⁾
Number of conformity audits with missions carried out ⁽³⁾	28	25	38	128

⁽¹⁾ concerns only EAFRD.

⁽²⁾ The total figure includes 106 conformity audits, of which 87 audits targeted the 3 ABBs areas (audits targeting more than one ABBs are counted only once) and 19 other conformity audits (12 audits on cross compliance, 2 audits on entitlements and 5 IT audits). In addition to the conformity audits, 22 other audit missions not subject to conformity clearance procedure have been carried out (1 audit on IPARD, 2 audits on debt management and irregularities, 1 financial audit, 17 audits on the Certification Bodies as regards legality and regularity and 1 pre-accession audit).

⁽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 2017 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 666 million:

- Decision 2016/2018/EU of 15 November 2016 – 52nd Decision, financial impact of EUR 248.71 million;

- Decision 2017/264/EU of 14 February 2017 – 53rd Decision, financial impact of EUR 95.29 million;
- Decision 2017/1144/EU of 26 June 2017 – 54th Decision, financial impact of EUR 322.23 million.

For the decisions 52 (2016/2018/EU) and 54 (2017/1144/EU) due to the relative magnitude of corrections compared to certain Member State's GDP, the Commission decided that corrections amounting to EUR 434.97 million could be paid in 3 equal annual instalments. In addition, financial corrections for Greece in decisions 53 and 54 are included in the deferral decision (C(2015)4122 of 22 June 2015) amounting to EUR 1.04 million for EAGF.

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

Sector	Decision 52	Decision 53	Decision 54
Area aids / Arable crops	-51 387 714.51	-4 702 457.84	76 640 002.44
Export Refunds			-120 901 216.61
Financial Audit	-3 607 008.90	-4 193 911.45	-180 953 644.82
Fruit and vegetables	-140 115 955.50	-70 254 964.01	-5 680 843.51
Intervention storage	-1 851 180.41	-9 463 483.62	
Irregularities	-46 848 823.39	-1 983 005.04	-88 841 383.00
Milk Products			-2 428 230.45
POSEI	-660 202.73	-583 198.56	
Specific support (Art.68 of Reg.73/2009)	-3 184 313.41	-4 104 435.06	
Wine	-1 055 927.93		-63 210.21
Grand Total	-248 711 126.78	-95 285 455.58	-322 228 526.16

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 2017, Member States reported the information about recovery cases by 15 February 2018. The Member States recovered during financial year 2017 around EUR 154.7 million for EAGF. Recovered amounts were EUR 93.2 million for EAFRD and EUR 0.6 million for Transitional Rural Development Instrument (TRDI). The outstanding amount still to be recovered from beneficiaries at the end of that financial year 2017 was EUR 1 080.7 million for EAGF, EUR 500.19 million for EAFRD and EUR 25.5 million for TRDI. The financial consequences to the Member States for non recovery of EAGF cases dating from 2011 or 2007 account to EUR 7.4 million. During financial year 2017, around EUR 17.6 million was borne at 100% by the EU budget for EAGF cases reported irrecoverable.

6.2. Financial clearance

6.2.1. Introduction

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

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

6.2.2. Decisions

6.2.2.1. Financial clearance decision for the financial year 2013

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

On 16 November 2016, the Commission adopted Decision C(2016) 7229 clearing the annual accounts of BIRB (Belgium). This decision cleared EUR 15 million.

On 6 April 2017, the Commission adopted Decision C(2017)2176 where the accounts of OPEKEPE (Greece) and PIAA (Romania) were cleared for a total amount of EUR 3 515 million.

6.2.2.2. Financial clearance decision for the financial year 2014

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

With Commission Decision C(2016) 7237 adopted on 16 November 2016, the accounts of the German Paying Agencies "Hamburg" and "Mecklenburg-Vorpommern", and the Romanian Paying Agency "PIAA" were cleared. This decision cleared EUR 1 716 million.

The accounts of OPEKEPE (Greece) and SAISA (Italy) amounting to EUR 2 077 million were cleared by the Commission Decision C(2017)2509 adopted on 25 April 2017.

6.2.2.3. Financial clearance decision for the financial year 2015

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

6.2.2.4. 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).

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

6.3.1. Judgments handed down

In the financial year 2017, the Court handed down 10 judgments in appeals brought by the Member States against conformity clearance decisions.

In financial year 2017, the Court partially annulled:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
T-112/15	EL	30/03/2017	46	2/03/2015
T-143/15	ES	20/07/2017	47	30/03/2015

In financial year 2017, the Court annulled:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
T-145/15	RO	16/02/2017	47	29/03/2015

In financial year 2017, the Court rejected appeals brought in the following cases:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
T-141/15	CZ	20/10/2016	47	27/03/2015
T-501/15	NL	29/03/2017	48	31/08/2015
C-279/16P	ES	15/06/2017	45	19/05/2016
T-27/16	UK	29/06/2017	49	25/01/2016
T-157/15	EE	12/07/2017	47	30/03/2015
T-287/16	BE	20/07/2017	50	30/05/2016
T-261/16	PT	21/09/2017	50	25/05/2016

6.3.2. *New appeals*

In the financial year 2017, 15 new appeals were brought by the Member States against clearance decisions:

Case Number	MS	Lodging Date	Challenged Decision
C-4/17P	CZ	04/01/2017	47
T-31/17	PT	20/01/2017	52
T-49/17	ES	27/01/2017	52
T-51/17	PL	27/01/2017	52
T-239/17	DE	19/04/2017	53
T-233/17	PT	20/04/2017	53
T-237/17	ES	24/04/2017	53
T-241/17	PL	02/06/2017	53
C-341/17P	EL	14/07/2017	46
T-474/17	PT	01/08/2017	54
T-480/17	EL	03/08/2017	54
T-602/17	ES	04/09/2017	54
T-598/17	IT	05/09/2017	54
T-609/17	FR	06/09/2017	54
C-587/17P	BE	11/10/2017	50

6.3.3. *Appeals pending*

The situation as at 15 October 2017 with regard to appeals pending together with the amounts concerned is shown in annex 15.

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

7.1. **Relations with Parliament**

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

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

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

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

The European Parliament granted discharge to the Commission, in respect to the implementation of the general budget of the European Union for the 2015 financial year, by a vote in plenary on a Parliamentary Decision which took place on 27 April 2017.

The same procedure applied in relation with financial year 2016 and the discharge was granted to the Commission by a vote in plenary on a Parliamentary Decision which took place on 18 April 2018.

7.2. Relations with the European Court of Auditors

7.2.1. Mission of the European Court of Auditors

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

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

7.2.2. Annual Report for financial year 2016

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

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

In the Annual report for financial year 2016, the activities relevant for the Directorate-General for Agriculture and Rural development are considered under one single chapter, Chapter 7 – Natural Resources. However, transactions financed under the EAGF are assessed separately from those financed under the EAFRD which are considered along with other policies (environment, climate action and fisheries).

For EAGF - Market and direct support, based on the results of the testing of 217 transactions, the Court estimates the level of error to be 1.7% (para 7.11). For 2015,

the error rate for this policy group was 2.2%. Thus, the error rate for EAGF is below materiality, which is a considerable achievement, taking into account that financial year 2016 refers to the first year of the implementation of the 2013 CAP reform and notably greening. This excellent result enabled the Court to give, for the first time since 1994, a qualified opinion on the implementation of the EU budget as a whole (as opposed to adverse opinion).

The Court identified the main reasons for the improvement to be: the revised definition of permanent grassland, the reliability of data in Land Parcel Identification System (LPIS) and introduction of the Geo-Spatial Aid Application.

The recommendations addressed to the Commission are (para 7.35):

The Court made one recommendation in relation to EAGF:

- Review the approach taken by Paying Agencies to classify and update land categories in the LPIS and to perform the required cross-checks, in order to reduce the risk of error in the greening payment.

The Commission has accepted the recommendation and considers it already implemented. The existing requirements on LPIS quality stemming from EU legislation and Commission guidelines provide for the necessary regular updates of the system.

7.2.3. Special Reports by the Court of Auditors

In calendar year 2017, the Court published seven special reports covering DG AGRI's activities:

- Special Report 34/2016: Combating Food Waste: an opportunity for the EU to improve the resource-efficiency of the food supply chain (published on 16 January 2017);
- Special Report 36/2016: An assessment of the arrangements for closure of the 2007-2013 cohesion and rural development programmes (published on 31 January 2017);
- Special Report 1/2017: More efforts needed to implement the Natura 2000 network to its full potential (published on 21 February 2017);
- Special Report 7/2017: The certification bodies' new role on CAP expenditure: a positive step towards a single audit model but with significant weaknesses to be addressed (published on 4 May 2017);
- Special Report 10/2017: EU support to young farmers should be better targeted to foster effective generational renewal (published on 29 June 2017);
- Special Report 16/2017: Rural Development Programming: Less complexity and more focus on results needed (published on 14 November 2017);
- Special Report 21/2017: Greening – A more complex income support scheme, not yet environmentally effective (published on 12 December 2017).

8. ANNEXES

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ANNEX 1
 EAGF Budgetary procedure for 2017

In EUR Million

Article Chapter Title	Heading	DB ***		DB Council position		Amending Letter 1 (AL)		DB EP**** position		BUDGET	
		CA*	PA**	CA*	PA**	CA*	PA**	CA*	PA**	CA*	PA**
05 01	ADMINISTRATIVE EXPENDITURE OF POLICY AREA AGRICULTURE AND RURAL DEVELOPMENT	10.18	10.18	9.95	9.95	10.18	10.18	10.18	10.18	10.18	10.18
05 01 04	Support expenditure for operations of Policy Area Agriculture (1)	7.68	7.68	7.45	7.45	7.68	7.68	7.68	7.68	7.68	7.68
05 01 06	Consumer, Health, Agriculture and Food Executive Agency (2)	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
05 02	INTERVENTIONS IN AGRICULTURAL MARKETS (3)	2 292.40	2 251.94	2 274.40	2 233.94	2 806.80	2 766.34	2 892.40	2 851.94	2 806.80	2 766.34
05 02 01	Cereals	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 02	Rice	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 03	Refunds on non-Annex 1 products	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 04	Food programmes	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 05	Sugar	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 06	Olive oil	45.30	45.30	42.30	42.30	46.30	46.30	45.30	45.30	46.30	46.30
05 02 07	Textile plants	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20	6.20
05 02 08	Fruit and vegetables	643.50	643.50	628.50	628.50	661.50	661.50	643.50	643.50	661.50	661.50
05 02 09	Products of wine-growing sector	1 082.00	1 082.00	1 082.00	1 082.00	1 076.00	1 076.00	1 082.00	1 082.00	1 076.00	1 076.00
05 02 10	Promotion	135.50	95.04	135.50	95.04	135.50	95.04	135.50	95.04	135.50	95.04
05 02 11	Other plant products/measures	239.40	239.40	239.40	239.40	239.40	239.40	239.40	239.40	239.40	239.40
05 02 12	Milk and milk products	106.30	106.30	106.30	106.30	607.70	607.70	706.30	706.30	607.70	607.70
05 02 13	Beef and veal	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 14	Sheepmeat and goatmeat	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00	34.00
05 02 18	School schemes	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
05 03	DIRECT PAYMENTS	40 514.60	40 514.60	40 385.60	40 385.60	39 986.70	39 986.70	40 514.60	40 514.60	39 661.70	39 661.70
05 03 01	Decoupled direct payments (4)	35 315.70	35 315.70	35 191.70	35 191.70	33 516.80	33 516.80	35 315.70	35 315.70	33 191.80	33 191.80
05 03 02	Other direct payments	4 748.30	4 748.30	4 743.30	4 743.30	6 019.30	6 019.30	4 748.30	4 748.30	6 019.30	6 019.30
05 03 03	Additional amounts of aid	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
05 03 10	Reserve for crisis in the agricultural sector	450.50	450.50	450.50	450.50	450.50	450.50	450.50	450.50	450.50	450.50
05 04	RURAL DEVELOPMENT	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 04 01	Rural development financed by the EAGGF-Guarantee section - Programming period 2000-2006 (5)	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 04 03	Other measures; Plant and animal genetic resources	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 07	AUDIT OF AGRICULTURAL EXPENDITURE	81.28	79.90	51.56	50.18	85.28	83.90	81.28	79.90	85.28	83.90
05 07 01	Control of agricultural expenditure	31.28	29.90	12.28	10.90	56.28	54.90	31.28	29.90	56.28	54.90
05 07 02	Settlement of disputes	50.00	50.00	39.28	39.28	29.00	29.00	50.00	50.00	29.00	29.00
05 08	POLICY STRATEGY AND COORDINATION OF POLICY AREA AGRICULTURE & RURAL DEVELOPMENT	39.11	32.37	39.00	32.26	48.61	40.85	39.11	32.37	48.61	40.85
05 08 01	Farm Accountancy Data Network (FADN)	15.02	14.83	15.02	14.83	18.00	17.81	15.02	14.83	18.00	17.81
05 08 02	Surveys on the structure of agricultural holdings	0.25	1.44	0.25	1.44	0.25	1.44	0.25	1.44	0.25	1.44
05 08 03	Restructuring of systems for agricultural surveys	12.07	4.33	12.07	4.33	16.09	7.33	12.07	4.33	16.09	7.33
05 08 06	Enhancing public awareness of the common agricultural policy	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
05 08 09	EAGF - Operational technical assistance	3.77	3.77	3.66	3.66	6.27	6.27	3.77	3.77	6.27	6.27
TOTAL 2017 EAGF APPROPRIATIONS		42 937.57	42 888.99	42 760.51	42 711.92	42 937.57	42 887.97	43 537.57	43 488.99	42 612.57	42 562.97

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

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

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

(4) Additional needs to be covered by assigned revenue: for the DB estimated at EUR 1 480 million, for the AL estimated at EUR 2 007 million and for the Budget estimated at EUR 2 332 million.

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

* CA : Commitment Appropriations

** PA: Payment Appropriations

*** DB: Draft Budget

**** EP: European Parliament

ANNEX 3

Payments carried out under direct management by the European Commission during financial year 2017
 (differentiated appropriations)

in EUR

Direct management payments on the appropriations of the 2017 Budget				
Budget item	Total available commitment appropriations	Commitments	Total available payment appropriations	Amounts charged (payments)
05 02 10 02	52 500 000.00	52 500 000.00	10 313 000.00	7 627 275.11
05 04 03 02	pm	0.00	pm	0.00
05 07 01 02	11 964 139.00	11 279 096.86	9 765 515.00	9 752 741.81
05 08 01 00	14 760 830.00	14 729 934.69	14 831 386.00	14 649 752.71
05 08 02 00	250 000.00	249 285.26	1 782 109.34	1 781 930.94
05 08 03 00	13 684 944.00	13 670 772.60	4 223 407.00	4 038 651.55
TOTAL	93 159 913.00	92 429 089.41	40 915 417.34	37 850 352.12
Direct management payments on additional appropriations (assigned revenue) and not-automatically carried over appropriations from financial year 2016 to financial year 2017				
Budget item	Additional / Carryovers	Commitments	Payment appropriations	Amounts charged (payments)
C4 05 07 01 02	6 236.40	0.00	6 236.40	0.00

ANNEX 4

Payments carried out under direct management by the European Commission during financial year 2017 (non-differentiated appropriations)

in EUR

Direct management payments on the appropriations of the 2017 Budget					
Budget item	Total available appropriations	Commitments	Cancelled commitment appropriations	Amounts charged (payments)	Automatic carryovers
05 01 04 01	6 782 000.00	6 187 021.35	594 978.65	1 971 974.61	4 215 046.74
05 01 06 01	2 500 000.00	2 500 000.00	0.00	2 500 000.00	0.00
05 08 06 00	16 385 166.00	16 252 247.70	132 918.30	4 014 934.21	12 237 313.49
05 08 09 00	2 530 000.00	2 059 802.87	470 197.13	840 477.04	1 219 325.83
TOTAL	28 197 166.00	26 999 071.92	1 198 094.08	9 327 385.86	17 671 686.06
Direct management payments on additional appropriations (assigned revenue) and not-automatically carried over appropriations from financial year 2016 to financial year 2017					
Budget item	Carryovers	Commitments	Available appropriations	Amounts charged (payments)	Still to be charged
-	-	-	-	-	-
Direct management payments on automatically carried over appropriations from financial year 2016 to financial year 2017					
Budget item	Commitments carryovers	Decommitments	Total commitments remaining carryovers	Amounts charged (payments)	Appropriations lapsing
05 01 04 01	3 968 773.05	86 268.38	3 882 504.67	3 882 504.67	0.00
05 01 06 01	0.00	-	-	-	-
05 08 06 00	6 477 918.63	475 025.32	6 002 893.31	6 002 893.30	0.01
05 08 09 00	1 378 587.51	45 350.78	1 333 236.73	1 333 236.73	0.00
TOTAL	11 825 279.19	606 644.48	11 218 634.71	11 218 634.70	0.01

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2017 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M F H	T	C	A	I	HEADING	ADOPTED BUDGET 2017	AMENDING BUDGET 6/2017 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2017	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2018	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2018	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2018
						(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				42 612 572 079	-1 900 000	3 219 566 108	0	45 830 238 187	44 758 815 773	1 071 422 414	1 053 798 301	17 624 113	100%
05 01		ADMINISTRATIVE EXPENDITURE OF THE AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA				10 182 000	-900 000	0	0	9 282 000	8 687 021	594 979	0	594 979	94%
2	05	01	04		Support expenditure	7 682 000	-900 000	0	0	6 782 000	6 187 021	594 979	0	594 979	91%
2	05	01	04	01	European Agricultural Guarantee Fund (EAGF) - Non-operational technical assistance	7 682 000	-900 000	0	0	6 782 000	6 187 021	594 979	0	594 979	91%
2	05	01	06		Executive agencies	2 500 000	0	0	0	2 500 000	2 500 000	0	0	0	100%
2	05	01	06	01	Consumer, Health, Agriculture and Food Executive Agency — Contribution from the Agricultural promotion programme	2 500 000	0	0	0	2 500 000	2 500 000	0	0	0	100%
05 02		IMPROVING THE COMPETITIVENESS OF THE AGRICULTURAL SECTOR THROUGH INTERVENTIONS IN AGRICULTURAL MARKETS				2 806 800 000	0	400 000 000	0	3 206 800 000	3 001 111 854	205 688 146	203 844 528	1 843 619	100%
2	05	02	01		Cereals	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	01	01	Export refunds for cereals	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	01	02	Intervention storage of cereals	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	01	99	Other measures (cereals)	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	02		Rice	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	02	01	Export refunds for rice	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	02	02	Intervention storage of rice	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	02	99	Other measures (rice)	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	03		Refunds on non-Annex I products	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	46 300 000	0	0	-3 467 140	42 832 860	42 769 942	62 918	0	62 918	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	46 000 000	0	0	-3 167 140	42 832 860	42 769 942	62 918	0	62 918	100%
2	05	02	06	99	Other measures (olive oil)	300 000	0	0	-300 000	0	0	0	0	0	-
2	05	02	07		Textile plants	6 200 000	0	0	-65 600	6 134 400	6 134 399	1	0	1	100%
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	6 100 000	0	0	34 000	6 134 000	6 134 000	0	0	0	100%
2	05	02	07	99	Other measures (textile plants)	100 000	0	0	-99 600	400	399	1	0	1	100%
2	05	02	08		Fruits and vegetables	661 500 000	0	400 000 000	137 765 360	1 199 265 360	995 420 706	203 844 654	203 844 528	126	100%
2	05	02	08	03	Operational funds for producer organisations	455 000 000	0	400 000 000	170 858 360	1 025 858 360	822 013 832	203 844 528	203 844 528	0	100%
2	05	02	08	11	Aid to producer groups for preliminary recognition	22 000 000	0	0	-5 697 400	16 302 600	16 302 524	76	0	76	100%
2	05	02	08	12	School fruit scheme	130 000 000	0	0	-12 902 900	117 097 100	117 097 079	21	0	21	100%
2	05	02	08	99	Other measures (fruit and vegetables)	54 500 000	0	0	-14 492 700	40 007 300	40 007 271	29	0	29	100%

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2017 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M F H	T	C	A	I	HEADING	ADOPTED BUDGET 2017	AMENDING BUDGET 6/2017 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2017	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2018	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2018	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2018
						(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	1 076 000 000	0	0	-64 081 440	1 011 918 560	1 011 750 116	168 444	0	168 444	100%
2	05	02	09	08	National support programmes for the wine sector	1 075 000 000	0	0	-62 985 830	1 012 014 170	1 012 014 164	6	0	6	100%
2	05	02	09	99	Other measures (wine-growing sector)	1 000 000	0	0	-1 095 610	-95 610	-264 048	168 438	0	168 438	-
2	05	02	10		Promotion	135 500 000	0	0	-13 237 960	122 262 040	122 262 033	7	0	7	100%
2	05	02	10	01	Promotion measures - Payments by Member States	83 000 000	0	0	-13 237 960	69 762 040	69 762 033	7	0	7	100%
2	05	02	10	02	Promotion measures - Direct payments by the Union	52 500 000	0	0	0	52 500 000	52 500 000	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	239 400 000	0	0	-2 542 930	236 857 070	236 857 065	5	0	5	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)	237 000 000	0	0	-2 419 930	234 580 070	234 580 065	5	0	5	100%
2	05	02	11	99	Other measures (other plant products/measures)	100 000	0	0	-100 000	0	0	0	0	0	-
2	05	02	12		Milk and Milk products	607 700 000	0	0	-138 068 940	469 631 060	468 018 983	1 612 077	0	1 612 077	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	19 000 000	0	0	-2 397 820	16 602 180	16 602 177	3	0	3	100%
2	05	02	12	04	Storage measures for butter and cream	9 000 000	0	0	-1 961 460	7 038 540	7 038 531	9	0	9	100%
2	05	02	12	06	Private storage of certain cheeses	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	12	08	School milk	75 000 000	0	0	-10 800 340	64 199 660	64 199 654	6	0	6	100%
2	05	02	12	99	Other measures (milk and milk products)	504 700 000	0	0	-122 909 320	381 790 680	380 178 621	1 612 059	0	1 612 059	100%
2	05	02	13		Beef and Veal	p.m.	0	0	23 649 460	23 649 460	23 649 431	29	0	29	100%
2	05	02	13	01	Refunds for beef and veal	p.m.	0	0	11 100	11 100	11 084	16	0	16	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	27 220	27 220	27 215	5	0	5	100%
2	05	02	13	99	Other measures (beef and veal)	p.m.	0	0	23 611 140	23 611 140	23 611 132	8	0	8	100%
2	05	02	14		Sheepmeat and goatmeat	p.m.	0	0	3 505 110	3 505 110	3 505 102	8	0	8	100%
2	05	02	14	01	Private storage of sheepmeat and goatmeat	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	14	99	Other measures (sheepmeat and goatmeat)	p.m.	0	0	3 505 110	3 505 110	3 505 102	8	0	8	100%
2	05	02	15		Pigmeat, eggs and poultry, bee-keeping and other animal products	34 000 000	0	0	56 744 080	90 744 080	90 744 077	3	0	3	100%
2	05	02	15	01	Refunds for pigmeat	p.m.	0	0	2 539	2 539	2 538	1	0	1	100%
2	05	02	15	02	Private storage of pigmeat	p.m.	0	0	1 443 472	1 443 472	1 443 472	0	0	0	100%
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	34 000 000	0	0	-1 526 200	32 473 800	32 473 799	1	0	1	100%
2	05	02	15	99	Other measures (pigmeat, poultry, eggs , bee-keeping, other animal products)	p.m.	0	0	56 824 269	56 824 269	56 824 269	0	0	0	100%
2	05	02	18		School schemes	200 000	0	0	-200 000	0	0	0	0	0	-

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2017 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M F H	T	C	A	I	HEADING	ADOPTED BUDGET 2017	AMENDING BUDGET 6/2017 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2017	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2018	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2018	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2018	
						(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				39 661 700 000	0	2 819 559 872	-66 824 297	42 414 435 575	41 551 155 987	863 279 589	849 947 537	13 332 052	100%	
2	05	03	01		Decoupled direct payments	33 191 800 000	0	2 386 478 883	187 461 410	35 765 740 293	35 366 165 635	399 574 658	399 447 537	127 121	100%	
2	05	03	01	01	SPS (single payment scheme)	45 000 000	0	0	-25 966 700	19 033 300	19 033 297	3	0	3	100%	
2	05	03	01	02	SAPS (single area payment scheme)	4 101 000 000	0	0	-32 869 750	4 068 130 250	4 068 122 943	7 307	0	7 307	100%	
2	05	03	01	03	Separate sugar payment	500 000	0	0	-169 760	330 240	330 233	7	0	7	100%	
2	05	03	01	04	Separate fruit and vegetables payment	100 000	0	0	-99 990	10	0	10	0	10	1%	
2	05	03	01	05	Specific support (Article 68 of Regulation (EC) No 73/2009) — Decoupled direct payments	100 000	0	0	179 200	279 200	279 193	7	0	7	100%	
2	05	03	01	06	Separate soft fruit payment	100 000	0	0	-100 020	-20	-63	43	0	43	-	
2	05	03	01	07	Redistributive payment	1 609 000 000	0	0	6 671 640	1 615 671 640	1 615 671 631	9	0	9	100%	
2	05	03	01	10	Basic payment scheme (BPS)	15 296 000 000	0	2 386 478 883	257 129 192	17 939 608 075	17 540 160 538	399 447 537	399 447 537	0	0	100%
2	05	03	01	11	Payment for agricultural practices beneficial for the climate and the environment	11 696 000 000	0	0	71 133 018	11 767 133 018	11 767 133 017	1	0	1	100%	
2	05	03	01	12	Payment for farmers in areas with natural constraints	3 000 000	0	0	-236 820	2 763 180	2 763 172	8	0	8	100%	
2	05	03	01	13	Payment for young farmers	441 000 000	0	0	-88 208 600	352 791 400	352 786 662	4 738	0	4 738	100%	
2	05	03	01	99	Other (decoupled direct payments) p.m.		0	0	0	0	-114 989	114 989	0	114 989	-	
2	05	03	02		Other direct payments	6 019 300 000	0	0	-254 188 837	5 765 111 163	5 759 407 676	5 703 487	0	5 703 487	100%	
2	05	03	02	06	Suckler-cow premium	1 000 000	0	0	-604 030	395 970	395 961	9	0	9	100%	
2	05	03	02	07	Additional suckler-cow premium	100 000	0	0	-70 070	29 930	29 860	70	0	70	100%	
2	05	03	02	13	Sheep and goat premium	500 000	0	0	-287 140	212 860	212 855	5	0	5	100%	
2	05	03	02	14	Sheep and goat supplementary premium	100 000	0	0	-87 590	12 410	12 383	27	0	27	100%	
2	05	03	02	28	Aid for silkworms	100 000	0	0	-100 000	0	0	0	0	0	-	
2	05	03	02	40	Crop-specific payment for cotton	246 000 000	0	0	-12 201 290	233 798 710	233 798 708	2	0	2	100%	
2	05	03	02	44	Specific support (Article 68 of Regulation (EC) No 73/2009) — Coupled direct payments	6 000 000	0	0	-5 245 960	754 040	644 455	109 585	0	109 585	85%	
2	05	03	02	50	POSEI - European Union support programmes	411 000 000	0	0	-888 320	410 111 680	410 111 677	3	0	3	100%	
2	05	03	02	52	POSEI - Aegean Islands	17 000 000	0	0	-605 590	16 394 410	16 394 403	7	0	7	100%	
2	05	03	02	60	Voluntary coupled support scheme	3 988 000 000	0	0	-89 171 090	3 898 828 910	3 898 828 906	4	0	4	100%	
2	05	03	02	61	Small farmers scheme	1 347 000 000	0	0	-140 379 447	1 206 620 553	1 201 073 723	5 546 830	0	5 546 830	100%	
2	05	03	02	99	Other (direct payments)	2 500 000	0	0	-4 548 310	-2 048 310	-2 095 256	46 946	0	46 946	-	
2	05	03	03		Additional amounts of aid	100 000	0	0	-96 870	3 130	3 116	14	0	14	100%	
2	05	03	09		Reimbursement of direct payments to farmers from appropriations carried- over in relation to financial discipline (c)	p.m.	0	433 080 989	450 500 000	883 580 989	425 579 560	458 001 429	450 500 000	7 501 429	99%	
2	05	03	10		Reserve for crisis in the agricultural sector	450 500 000	0	0	-450 500 000	0	0	0	0	0	-	

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2017 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M F H	T	C	A	I	HEADING	ADOPTED BUDGET 2017	AMENDING BUDGET 6/2017 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2017	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2018	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2018	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2018
						(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	0	0	-519 525	519 525	0	519 525	-
2	05	04	01		Completion of rural development financed by the EAGGF-Guarantee Section — Programming period 2000 - 2006	p.m.	0	0	0	0	-519 525	519 525	0	519 525	-
2	05	04	01	14	Completion of rural development financed by the EAGGF Guarantee Section - Programming period 2000-2006	p.m.	0	0	0	0	-519 525	519 525	0	519 525	-
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						85 279 139	0	6 236	66 824 297	152 109 672	151 418 393	691 279	6 236	685 042	100%
2	05	07	01		Control of agricultural expenditure	56 279 139	0	6 236	95 824 297	152 109 672	151 418 393	691 279	6 236	685 042	100%
2	05	07	01	02	Monitoring and preventive measures - Direct payments by the Union	11 279 139	0	6 236	685 000	11 970 375	11 279 097	691 279	6 236	685 042	94%
2	05	07	01	06	Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF	20 000 000	0	0	-5 152 534	14 847 466	14 847 466	0	0	0	100%
2	05	07	01	07	Expenditure for financial corrections in favour of Member States following decisions on conformity clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF	25 000 000	0	0	100 291 831	125 291 831	125 291 831	0	0	0	100%
2	05	07	02		Settlement of disputes	29 000 000	0	0	-29 000 000	0	0	0	0	0	-
05 08 POLICY STRATEGY AND COORDINATION OF THE AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA						48 610 940	-1 000 000	0	0	47 610 940	46 962 043	648 897	0	648 897	99%
2	05	08	01		Farm Accountancy Data Network (FADN)	18 000 830	0	0	-3 240 000	14 760 830	14 729 935	30 895	0	30 895	100%
2	05	08	02		Surveys on the structure of agricultural holdings	250 000	0	0	0	250 000	249 285	715	0	715	100%
2	05	08	03		Restructuring of systems for agricultural surveys	16 090 110	0	0	-2 405 166	13 684 944	13 670 773	14 171	0	14 171	100%
2	05	08	06		Enhancing public awareness of the common agricultural policy	8 000 000	0	0	8 385 166	16 385 166	16 252 248	132 918	0	132 918	99%
2	05	08	09		EAGF - Operational technical assistance	6 270 000	-1 000 000	0	-2 740 000	2 530 000	2 059 803	470 197	0	470 197	81%
TOTAL 2017 EAGF						42 612 572 079	-1 900 000	3 219 566 108	0	45 830 238 187	44 758 815 773	1 071 422 414	1 053 798 301	17 624 113	100%

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

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

(c) The difference established in column (9) relates to unused appropriations for the reimbursement in relation to financial discipline in 2017 which cannot be used by the EAGF after 2017.

ANNEX 6

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

Commitment Appropriations						Assigned Revenue 2017					Use of Assigned Revenue					in EUROS	
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Item	Funds	Description	Amount		Carriedforward to 2018					
				Budgetary Item	Amount					Detail	Total		Detail	Total			
CHAPTER 67 : REVENUE CONCERNING EAGF																	
6 7 0 1	IC4	Clearance of EAGF accounts – Assigned revenue	1 348 042 402.48	05 02 08 03	281 331 063.71		05 02 08 03	C4	Operational funds for producer organisations	77 486 536.14							
				05 03 01 10	1 066 711 338.77		05 03 01 10	C4	Basic payment scheme (BPS)	667 263 801.98							
					1 348 042 402.48					744 750 338.12			603 292 064.36				
6 7 0 2	IC4	EAGF Irregularities – Assigned revenue	130 730 164.98	05 03 01 10	130 730 164.98		05 03 01 10	C4	Basic payment scheme (BPS)	130 730 164.98							
6 7 0 3	IC4	Superlevy from milk producers – Assigned revenue	3 693 186.56	05 03 01 10	3 693 186.56		05 03 01 10	C4	Basic payment scheme (BPS)	3 693 186.56							
					134 423 351.54					134 423 351.54			0.00				
6 7 0	IC4	Revenue concerning EAGF	1 482 465 754.02														
6 7	IC4	REVENUE CONCERNING EAGF TOTAL Chapter 67	1 482 465 754.02			1 482 465 754.02					879 173 689.66		603 292 064.36				
TOTAL			1 482 465 754.02				TOTAL			879 173 689.66			603 292 064.36				

ANNEX 7

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

Commitment Appropriations

in EUROS

Assigned Revenue 2017						Use of Assigned Revenue							
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Item	Funds	Description	Amount			
				Budgetary Item	Amount					Detail	Total	Detail	Total
					Detail	Total							
CHAPTER 67 : REVENUE CONCERNING EAGF													
6 7 0 1	IC5	Clearance of EAGF accounts – Assigned revenue	1.304.013.128,90	05 02 08 03	118.668.936,29		05 02 08 03	C5	Operational funds for producers organisations	118.668.936,29			
				05 03 01 10	1.185.344.192,61		05 03 01 10	C5	Basic payment scheme (BPS)	1.185.344.192,61			
					1.304.013.128,90					1.304.013.128,90			
6 7 0 2	IC5	EAGF Irregularities – Assigned revenue	0,00										
6 7 0 3	IC5	Superlevy from milk producers – Assigned revenue	0,00										
										0,00	0,00		
6 7 0	IC5	Revenue concerning EAGF	1.304.013.128,90										
6 7	IC5	REVENUE CONCERNING EAGF TOTAL Chapter 67	1.304.013.128,90			1.304.013.128,90					1.304.013.128,90		
TOTAL			1.304.013.128,90								TOTAL	1.304.013.128,90	

ANNEX 8

Budget 2017 - EXPENDITURE for INTERVENTION in STORAGE

Commitment Appropriations

in EUR million

PRODUCTS	TOTAL STORAGE	TOTAL PRIVATE STORAGE	TOTAL PUBLIC STORAGE	PUBLIC STORAGE (Details)					
				Technical costs	Financial costs	Difference between purchase and sales price	DEPRECIATIONS		
							Total depreciation	Purchase depreciation	Complementary depreciation end of the exercise
a = b + c	b	c = d+e+f+g	d	e	f	g = h + i	h	i	
CEREALS									
BREAD MAKING QUALITY WHEAT									
BARLEY									
RYE									
MAIZE									
SORGHUM									
RICE									
SUGAR									
WHITE SUGAR									
RAW SUGAR									
OLIVE OIL									
FIBRE FLAX AND HEMP									
PRODUCTS OF THE WINE-GROWING SECTOR/ ALCOHOL	-0.13	-0.13							
MILK PRODUCTS	26.27	16.69	9.58	9.62	0.00	-0.04			
SKIMMED MILK	16.60	7.02	9.58	9.62	0.00	-0.04			
BUTTER AND CREAM	7.04	7.04							
CHEESE	2.63	2.63							
BEEF MEAT									
PIGMEAT	1.44	1.44							
TOTAL	27.58	18.00	9.58	9.62	0.00	-0.04	0.00	0.00	0.00

ANNEX 9
 Budget 2017 - 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	C1	Direct payments aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	347 350 981	774 080 205	826 510 090	833 580 831	4 785 201 838	112 621 768	1 192 481 394	2 003 291 329	4 548 611 207	6 522 238 749	144 966 118	3 426 306 723	49 376 666	202 097 209	433 727 570
05 03	C2		6 349 152	0	11 041 014	10 533 755	59 852 965	1 289 953	13 069 084	17 201 345	55 682 916	85 323 799	0	37 645 360	365 772	1 674 134	3 446 495
05 03	C4		257 393	0	0	78 675	1 307 851	0	1 977 715	965 006	10 850 954	686 477 095	209 092	50 321 051	0	0	0
05 03	C5		154 606 456	0	0	95 127	206 824	0	737 085	0	448 758 090	71 372 165	53 719 374	280 707 968	0	0	0
05 03	C1,C2,C4,C5		508 563 982	774 080 205	837 551 104	844 288 387	4 846 569 478	113 911 721	1 208 265 278	2 021 457 680	5 063 903 167	7 365 411 808	198 894 584	3 794 981 101	49 742 438	203 771 342	437 174 065
05 04 01 14	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	-76 644	0	0	0	-1 468	0	0	0	-15 910	-457	0	-419 099	0	0	0
05 04 01	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	-76 644	0	0	0	-1 468	0	0	0	-15 910	-457	0	-419 099	0	0	0
05 04	C1	Rural development	-76 644	0	0	0	-1 468	0	0	0	-15 910	-457	0	-419 099	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	3 485 493	0	0	0	215 830	95 423	1 037 557					399 441	0	436 206	4 682 574
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								24 399 097							436 206
05 07 01	C1	Control of agricultural expenditure	3 485 493	0	0	0	215 830	95 423	1 037 557	24 399 097	0	0	0	399 441	0	436 206	4 682 574
05 07	C1	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	3 485 493	0	0	0	215 830	95 423	1 037 557	24 399 097	0	0	0	399 441	0	436 206	4 682 574
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	401 118 977	811 580 525	853 932 991	852 829 056	4 981 126 417	123 077 303	1 216 416 374	2 093 332 998	5 027 835 914	7 144 030 120	155 349 758	4 029 136 303	56 641 573	217 029 750	446 416 570
		Sub-total EAGF Expenditure Fund source C2	6 349 152	0	11 041 014	10 533 755	59 852 965	1 289 953	13 069 084	17 201 345	55 682 916	85 323 799	0	37 645 360	365 772	1 674 134	3 446 495
		Sub-total EAGF Expenditure Fund source C4	19 112 067	0	0	78 675	1 307 851	0	1 977 715	965 006	69 482 817	686 477 095	209 092	50 321 051	0	0	0
		Sub-total EAGF Expenditure Fund source C5	166 193 567	0	304 979	2 041 466	6 030 321	0	737 085	143 400	466 733 705	89 638 286	53 719 374	327 160 226	0	0	0
		TOTAL 2017 EAGF EXPENDITURE BY MEMBER STATE	592 773 762	811 580 525	865 278 984	865 482 952	5 048 317 553	124 367 256	1 232 200 258	2 111 642 749	5 619 735 351	8 005 469 299	209 278 224	4 444 262 940	57 007 346	218 703 884	449 863 065

(*) The table only shows budget items/articles for which expenditure occurred in 2017.

(**) In 2017, the amount paid out was EUR 3 007 191.14 less due to suspended amounts for Poland. For France the suspended amount (EUR 4 844 104.81) has been completely reimbursed.

ANNEX 9
 Budget 2017 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*) (**)

Commitment Appropriations

In EUROS

Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU	Grand Total
05 01 04 01	C1	Support expenditure for European Agriculture Guarantee Fund (EAGF) — Non-operational technical assistance														6 187 021	6 187 021
05 01 04	C1	Support expenditure for operations and programmes in the 'Agriculture and rural development' policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	6 187 021	6 187 021
05 01 06 01	C1	Consumer, Health, Agriculture and Food Executive Agency — Contribution from the agricultural promotion programme														2 500 000	2 500 000
05 01 06	C1	Executive agencies	0	0	0	0	0	0	0	0	0	0	0	0	0	2 500 000	2 500 000
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	8 687 021	8 687 021
05 02 06 05	C1	Quality improvement measures															42 769 942
05 02 06	C1	Olive oil	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42 769 942
05 02 07 03	C1	Cotton — National restructuring programmes															6 134 000
05 02 07 99	C1	Other measures (textile plants)															399
05 02 07	C1	Textile plants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6 134 399
05 02 08 03	C1	Operational funds for producer organisations	4 839 112			37 003 648	6 715 220	6 865 201	12 885 593	1 139 470		1 399 398	2 083 256	2 907 784	31 688 769		625 858 360
05 02 08 03	C4		194 171		4 640 136	38 788	353 042	1 082 498			126 767	612 475	635 361	8 486 380		118 668 936	
05 02 08 03	C5		0	5 033 283	0	41 643 784	6 754 008	7 218 243	13 968 091	1 139 470	0	1 526 164	2 695 731	3 543 145	40 175 148	0	822 013 832
05 02 08 03	C1,C4,C5		0	5 033 283	0	41 643 784	6 754 008	7 218 243	13 968 091	1 139 470	0	1 526 164	2 695 731	3 543 145	40 175 148	0	822 013 832
05 02 08 11	C1	Aid to producer groups for preliminary recognition		925 562				12 028 764		395 402							16 302 524
05 02 08 12	C1	School fruit scheme	383 936	4 571 019	357 342	4 926 248	2 931 592	16 912 425	1 204 953	4 449 198	790 784	2 725 123					117 097 079
05 02 08 99	C1	Other measures (fruit and vegetables)		72 119		712 081		33 525 230	4 094	537 153	610 190						40 007 271
05 02 08	C1	Fruit and vegetables	383 936	10 407 812	357 342	42 641 977	9 646 812	69 331 620	14 094 640	6 521 223	1 400 974	4 124 520	2 083 256	2 907 784	31 688 769	0	799 265 234
05 02 08	C4		0	0	0	0	0	0	0	0	0	0	0	0	0	0	77 486 536
05 02 08	C5		0	194 171	0	4 640 136	38 788	353 042	1 082 498	0	0	126 767	612 475	635 361	8 486 380	0	118 668 936
05 02 08	C1,C4,C5		383 936	10 601 983	357 342	47 282 113	9 685 600	69 684 663	15 177 138	6 521 223	1 400 974	4 281 287	2 695 731	3 543 145	40 175 148	0	995 420 706
05 02 09 08	C1	National support programmes for the wine sector		29 099 828			10 338 012		65 208 000	11 534 433	5 045 000	3 617 157					1 012 014 164
05 02 09 99	C1	Other measures (wine-growing sector)															264 048
05 02 09	C1	Products of the wine-growing sector	0	29 099 828	0	0	10 338 012	0	65 208 000	11 534 433	5 045 000	3 617 157	0	0	0	0	1 011 750 116
05 02 10 01	C1	Promotion measures — Payments by Member States				2 662 451	2 458 221	6 821 125	1 184 257	265 847	596 176		200 078		2 640 168		69 762 033
05 02 10 02	C1	Promotion measures — Direct payments by the Union														52 500 000	52 500 000
05 02 10	C1	Promotion	0	0	0	2 662 451	2 458 221	6 821 125	1 184 257	265 847	596 176	0	200 078	0	2 640 168	52 500 000	122 262 033
05 02 11 03	C1	Hops — Aid to producer organisations															2 277 000
05 02 11 04	C1	POSEI (excluding direct payments)							22 526 610								234 580 065
05 02 11 99	C1	Other measures (other plant products/measures)															0
05 02 11	C1	Other plant products/measures	0	0	0	0	0	0	22 526 610	0	0	0	0	0	0	0	236 857 065
05 02 12 02	C1	Storage measures for skimmed-milk powder				3 405 825		1 105 957			5 639	99 519			211 957		16 602 177
05 02 12 04	C1	Storage measures for butter and cream				3 046 276		204 582	25 819						176 451		7 038 531
05 02 12 08	C1	School milk	29 377	2 085 567	17 897	237 215	563 140	10 115 620	2 882 227	9 885 535	3 525	674 513	3 693 909	8 756 377	4 580 261		64 199 654
05 02 12 99	C1	Other measures (milk and milk products)	772 115	10 720 978	106 451	26 345 298	5 250 884	10 131 819	6 012 498	5 706 808	1 253 164	1 567 867	7 584 419	8 848 618	42 059 336		380 178 621
05 02 12	C1	Milk and milk products	801 491	12 806 545	124 349	33 034 614	5 814 024	21 557 978	8 920 543	15 592 342	1 256 690	2 248 019	11 377 848	17 604 995	47 028 005	0	468 018 983
05 02 13 01	C1	Refunds for beef and veal						11 084									11 084
05 02 13 04	C1	Refunds for live animals		552													27 215
05 02 13 99	C1	Other measures (beef and veal)						11 572 609									23 611 132
05 02 13	C1	Beef and veal	0	552	0	0	0	11 583 693	0	0	0	0	0	0	0	0	23 649 431
05 02 14 99	C1	Other measures (sheepmeat and goatmeat)						46 656									3 505 102
05 02 14	C1	Sheepmeat and goatmeat	0	0	0	0	0	46 656	0	0	0	0	0	0	0	0	3 505 102
05 02 15 01	C1	Refunds for pigmeat							2 538								2 538
05 02 15 02	C1	Private storage of pigmeat		10				233 440					20 805		6 832		1 443 472

ANNEX 9
 Budget 2017 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*) (**)

Commitment Appropriations			In EUROS														
Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU	Grand Total
05 03	C1	Direct payments aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	16 155 359	1 242 527 245	5 005 709	723 773 776	685 451 432	3 329 740 080	600 566 378	1 690 659 153	134 786 353	426 525 026	517 225 075	603 876 970	2 959 809 847	0	39 138 545 081
05 03	C2		416 698	15 058 748	34 363	8 945 290	7 028 874	25 103 090	6 733 290	0	983 201	5 532 217	6 066 531	7 846 142	38 355 372	0	425 579 560
05 03	C4		1 254 153	0	2 604	1 393 823	145 498	0	278 145	0	1 162	0	74 770	1 541 148	44 551 018	0	801 687 154
05 03	C5		15 484 969	0	0	621 126	0	0	47 318 778	0	251	0	11 591	72 466 513	39 237 877	0	1 185 344 193
05 03	C1,C2,C4,C5		33 311 178	1 257 585 994	5 042 676	734 734 015	692 625 803	3 354 843 170	654 896 592	1 690 659 153	135 770 967	432 057 243	523 377 967	685 730 773	3 081 954 114	0	41 551 155 987
05 04 01 14	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006							-5 948								-519 525
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	-5 948	0	0	0	0	0	0	0	-519 525
05 04	C1	Rural development	0	0	0	0	0	0	-5 948	0	0	0	0	0	0	0	-519 525
05 07 01 02	C1	Monitoring and preventive measures — Direct payments by the Union														11 279 097	11 279 097
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	38 991			108 760		1 472 671	813 636	2 398 499	98 591						14 847 466
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			201 500			7 510 355	272 861	92 471 526	285						125 291 831
05 07 01	C1	Control of agricultural expenditure	38 991	0	201 500	108 760	0	8 983 026	1 086 497	94 870 025	98 876	0	0	0	0	11 279 097	151 418 393
05 07	C1	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	38 991	0	201 500	108 760	0	8 983 026	1 086 497	94 870 025	98 876	0	0	0	0	11 279 097	151 418 393
05 08 01	C1	Farm Accountancy Data Network (FADN)														14 729 935	14 729 935
05 08 02	C1	Surveys on the structure of agricultural holdings														249 285	249 285
05 08 03	C1	Restructuring of systems for agricultural surveys														13 670 773	13 670 773
05 08 06	C1	Enhancing public awareness of the common agricultural policy														16 252 248	16 252 248
05 08 09	C1	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance														2 059 803	2 059 803
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	46 962 043	46 962 043
		Sub-total EAGF Expenditure Fund source C1	17 394 839	1 297 190 083	5 697 224	806 353 963	714 579 138	3 457 313 262	714 772 042	1 828 433 308	143 466 429	438 135 046	531 022 698	624 650 502	3 041 758 071	119 428 161	42 150 049 395
		Sub-total EAGF Expenditure Fund source C2	416 698	15 058 748	34 363	8 945 290	7 028 874	25 103 090	6 733 290	0	983 201	5 532 217	6 066 531	7 846 142	38 355 372	0	425 579 560
		Sub-total EAGF Expenditure Fund source C4	1 254 153	0	2 604	1 393 823	145 498	0	278 145	0	1 162	0	74 770	1 541 148	44 551 018	0	879 173 690
		Sub-total EAGF Expenditure Fund source C5	15 484 969	194 171	0	5 261 262	38 788	353 042	48 401 276	0	251	126 767	624 066	73 101 873	47 724 257	0	1 304 013 129
		TOTAL 2017 EAGF EXPENDITURE BY MEMBER STATE	34 550 659	1 312 443 002	5 734 192	821 954 338	721 792 298	3 482 769 394	770 184 753	1 828 433 308	144 451 042	443 794 029	537 788 065	707 139 666	3 172 388 717	119 428 161	44 758 815 773

(*) The table only shows budget items/articles for which expenditure occurred in 2017.

(**) In 2017, the amount paid out was EUR 3 007 191.14 less due to suspended amounts for Poland. For France the suspended amount (EUR 4 844 104.81) has been completely reimbursed.

ANNEX 10

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY ARTICLE - 2011 to 2017 FINANCIAL YEARS

Commitment Appropriations

In EUR million

Budget Line	MEASURE	2011	2012	2013	2014	2015	2016	2017
05 01 04	Support expenditure of Policy Area Agriculture and Rural Development	8.44	8.02	7.21	7.90	7.99	5.36	6.19
05 01 06	Contribution for expenditure of the executive agencies	-	-	-	-	0.17	1.56	2.50
05 01	ADMINISTRATIVE AGRICULTURAL EXPENDITURE	8.44	8.02	7.21	7.90	8.15	6.92	8.69
05 02 01	Cereals	-156.22	41.87	0.09	2.46	0.00	0.00	0.00
05 02 02	Rice	0.01	0.00	0.00	0.01	0.00	0.00	0.00
05 02 03	Refunds on non-Annex 1 products	12.74	9.12	4.88	0.13	0.05	0.00	0.00
05 02 04	Food programmes	514.98	515.07	491.53	-7.24	-3.23	0.00	0.00
05 02 05	Sugar	2.20	-0.23	-0.15	0.46	0.00	0.00	0.00
05 02 06	Olive oil	44.15	55.35	60.94	43.03	44.07	45.99	42.77
05 02 07	Textile plants	30.28	25.16	17.14	6.27	6.13	6.13	6.13
05 02 08	Fruit and vegetables	1 127.88	1 071.21	1 138.09	1 010.53	1 118.57	1 172.72	995.42
05 02 09	Products of the wine-growing sector	1 104.26	1 072.05	1 044.23	1 022.39	1 029.82	1 027.13	1 011.75
05 02 10	Promotion	47.25	48.71	51.48	54.73	67.52	81.07	122.26
05 02 11	Other plant products/measures	367.55	328.93	227.65	240.75	240.02	242.01	236.86
05 02 12	Milk and milk products	5.08	67.01	70.35	71.79	119.60	406.58	468.02
05 02 13	Beef and veal	55.65	37.33	6.49	0.44	0.15	30.21	23.65
05 02 14	Sheepmeat and goatmeat	0.00	0.00	0.00	0.00	0.00	1.84	3.51
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	188.30	134.42	80.52	32.92	44.18	140.60	90.74
05 02	INTERVENTIONS IN AGRICULTURAL MARKETS	3 344.12	3 406.01	3 193.23	2 478.67	2 666.89	3 154.28	3 001.11
05 03 01	Decoupled direct payments	36 830.39	37 665.47	38 842.11	38 952.06	38 293.48	35 204.09	35 366.17
05 03 02	Other direct payments	3 347.04	3 213.93	2 815.99	2 707.59	3 020.54	5 384.68	5 759.41
05 03 03	Additional amounts of aid	0.60	0.64	0.17	0.03	0.04	0.01	0.00
05 03 09	Reimbursement of direct payments in relation to financial discipline	-	-	-	-	853.97	395.36	425.58
05 03	DIRECT PAYMENTS	40 178.03	40 880.03	41 658.28	41 659.68	42 168.04	40 984.13	41 551.16
05 04 01	Rural development financed by the EAGGF Guarantee Section — Completion of earlier programmes (2000 to 2006)	-6.63	-2.80	-1.03	-1.40	-1.29	-1.05	-0.52
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)	-6.63	-2.80	-1.03	-1.40	-1.29	-1.05	-0.52
05 07 01	Control of agricultural expenditure	76.45	71.23	119.25	26.51	56.82	59.08	151.42
05 07 02	Settlement of disputes	0.00	39.13	0.32	92.33	1.67	52.37	0.00
05 07	AUDIT OF AGRICULTURAL EXPENDITURE	76.45	110.37	119.58	118.84	58.49	111.45	151.42
05 08 01	Farm Accountancy Data Network (FADN)	14.23	14.28	14.52	14.52	14.72	15.08	14.73
05 08 02	Surveys on the structure of agricultural holdings	0.20	19.91	0.00	0.25	19.32	0.00	0.25
05 08 03	Restructuring of systems for agricultural surveys	1.44	1.51	1.54	1.75	4.66	4.28	13.67
05 08 06	Enhancing public awareness of the common agricultural policy	7.99	7.91	7.96	10.77	7.29	7.93	16.25
05 08 09	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	1.27	1.46	2.71	1.67	1.85	2.09	2.06
05 08	POLICY STRATEGY & COORDINATION OF AGRICULTURE & RURAL DEVELOPMENT POLICY AREA	25.13	45.08	26.73	28.96	47.84	29.38	46.96
11 01 04	Support expenditure for operations in the 'Maritime affairs and fisheries' policy area	-	0.53	0.78	-	-	-	-
11 01	ADMINISTRATIVE EXPENDITURE OF THE 'MARITIME AFFAIRS AND FISHERIES' POLICY AREA		0.53	0.78				
11 02 01	Intervention in fishery products	14.96	14.95	16.44	-	-	-	-
11 02 03	Fisheries programme for the outermost regions	15.00	15.00	15.00	-	-	-	-
11 02	FISHERIES MARKETS	29.96	29.94	31.44				
17 01 04	Support expenditure for veterinary operations	2.21	2.64	2.64	-	-	-	-
17 01	ADMINISTRATIVE VETERINARY EXPENDITURE	2.21	2.64	2.64				
17 03 02	Community tobacco fund - Direct payments by the European Union	0.00	0.00	-	-	-	-	-
17 03	PUBLIC HEALTH	0.00	0.00					
17 04 01	Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public health risk linked to an external factor	238.02	202.18	197.39	-	-	-	-
17 04 02	Other measures in the veterinary, animal welfare and public health field	13.51	18.87	13.75	-	-	-	-
17 04 03	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health	10.05	2.61	8.00	-	-	-	-
17 04 04	Plant-health measures	21.26	12.80	10.23	-	-	-	-
17 04 05	Other measures	0.00	-	-	-	-	-	-
17 04 07	Feed and food safety and related activities	29.54	29.31	33.91	-	-	-	-
17 04	FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE AND PLANT HEALTH	312.37	265.77	263.29				
TOTAL EAGF EXPENDITURE		43 970.08	44 745.59	45 302.14	44 292.65	44 948.12	44 285.11	44 758.82
05 02 16	Sugar Restructuring Fund (fund sources C4 and C5) (*)	187.94	109.70	-	-	-	-	-
TOTAL EXPENDITURE		44 158.01	44 855.29	45 302.14	44 292.65	44 948.12	44 285.11	44 758.82

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

ANNEX 11

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY MEMBER STATE - 2011 to 2017 Financial years

Member State	Commitment Appropriations																					Member State	
	EU 28																						
	2011				2012				2013		2014		2015		2016 (1)		2017 (2)						
EAGF	SRF (3)	TOTAL		EAGF	SRF (3)	TOTAL		EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF						
BE	637.5	1.4%	7.1	3.8%	644.6	1.5%	649.6	1.5%	3.7	3.4%	653.4	1.5%	645.0	1.4%	612.3	1.4%	625.4	1.4%	610.1	1.4%	592.8	1.3%	BE
BG	316.6	0.7%	0.0	0.0%	316.6	0.7%	425.0	0.9%	0.0	0.0%	425.0	0.9%	537.5	1.2%	602.1	1.4%	674.2	1.5%	742.9	1.7%	811.6	1.8%	BG
CZ	669.3	1.5%	0.0	0.0%	669.3	1.5%	768.9	1.7%	0.0	0.0%	768.9	1.7%	838.1	1.9%	893.9	2.0%	898.4	2.0%	861.8	1.9%	865.3	1.9%	CZ
DK	963.8	2.2%	3.2	1.7%	967.0	2.2%	954.1	2.1%	1.1	1.0%	955.2	2.1%	946.0	2.1%	937.2	2.1%	936.5	2.1%	876.6	2.0%	865.5	1.9%	DK
DE	5 518.8	12.6%	13.0	6.9%	5 531.8	12.5%	5 443.8	12.2%	2.9	2.6%	5 446.7	12.1%	5 355.1	11.8%	5 197.3	11.7%	5 250.4	11.7%	5 135.3	11.6%	5 048.3	11.3%	DE
EE	74.7	0.2%	0.0	0.0%	74.7	0.2%	91.4	0.2%	0.0	0.0%	91.4	0.2%	95.4	0.2%	100.3	0.2%	119.4	0.3%	122.4	0.3%	124.4	0.3%	EE
IE	1 314.9	3.0%	0.0	0.0%	1 315.0	3.0%	1 293.2	2.9%	0.0	0.0%	1 293.2	2.9%	1 258.0	2.8%	1 235.3	2.8%	1 231.8	2.7%	1 232.5	2.8%	1 232.2	2.8%	IE
EL	2 425.0	5.5%	0.0	0.0%	2 425.0	5.5%	2 416.4	5.4%	0.0	0.0%	2 416.4	5.4%	2 346.2	5.2%	2 292.6	5.2%	2 229.2	5.0%	2 157.4	4.9%	2 111.6	4.7%	EL
ES	5 906.4	13.4%	38.1	20.3%	5 944.5	13.5%	5 847.3	13.1%	21.4	19.5%	5 868.7	13.1%	5 935.4	13.1%	5 582.8	12.6%	5 640.2	12.5%	5 650.6	12.8%	5 619.7	12.6%	ES
FR	8 762.0	19.9%	28.9	15.4%	8 790.9	19.9%	8 642.4	19.3%	13.3	12.1%	8 655.7	19.3%	8 601.9	19.0%	8 370.1	18.9%	8 165.1	18.2%	7 691.4	17.4%	8 005.5	17.9%	FR
HR	-	-	-	-	-	-	-	-	-	-	-	-	0.0	0.0%	96.4	0.2%	165.5	0.4%	190.0	0.4%	209.3	0.5%	HR
IT	4 806.5	10.9%	46.1	24.5%	4 852.6	11.0%	4 787.0	10.7%	26.9	24.5%	4 813.9	10.7%	4 662.3	10.3%	4 516.1	10.2%	4 555.9	10.1%	4 494.4	10.1%	4 444.3	9.9%	IT
CY	42.6	0.1%	0.0	0.0%	42.6	0.1%	46.2	0.1%	0.0	0.0%	46.2	0.1%	50.2	0.1%	57.0	0.1%	59.1	0.1%	58.0	0.1%	57.0	0.1%	CY
LV	109.3	0.2%	3.2	1.7%	112.5	0.3%	126.8	0.3%	0.8	0.8%	127.6	0.3%	148.4	0.3%	147.8	0.3%	167.7	0.4%	189.7	0.4%	218.7	0.5%	LV
LT	279.8	0.6%	0.1	0.0%	279.8	0.6%	330.4	0.7%	1.7	1.5%	332.1	0.7%	357.2	0.8%	384.1	0.9%	414.0	0.9%	440.4	1.0%	449.9	1.0%	LT
LU	34.8	0.1%	0.0	0.0%	34.8	0.1%	35.0	0.1%	0.0	0.0%	35.0	0.1%	34.3	0.1%	33.5	0.1%	33.7	0.1%	34.5	0.1%	34.6	0.1%	LU
HU	1 053.5	2.4%	11.7	6.2%	1 065.2	2.4%	1 144.1	2.6%	21.3	19.4%	1 165.4	2.6%	1 272.0	2.8%	1 336.9	3.0%	1 334.0	3.0%	1 321.4	3.0%	1 312.4	2.9%	HU
MT	4.4	0.0%	0.0	0.0%	4.4	0.0%	5.6	0.0%	0.0	0.0%	5.6	0.0%	5.7	0.0%	5.6	0.0%	5.7	0.0%	5.5	0.0%	5.7	0.0%	MT
NL	942.1	2.1%	4.5	2.4%	946.6	2.1%	927.5	2.1%	0.1	0.1%	927.6	2.1%	905.6	2.0%	852.2	1.9%	883.9	2.0%	819.4	1.9%	822.0	1.8%	NL
AT	745.9	1.7%	1.2	0.6%	747.0	1.7%	743.9	1.7%	0.0	0.0%	743.9	1.7%	730.0	1.6%	720.6	1.6%	727.8	1.6%	722.6	1.6%	721.8	1.6%	AT
PL	2 483.2	6%	12.0	6.4%	2 495.1	5.7%	2 836.1	6%	11.7	10.6%	2 847.7	6.3%	3 184.5	7%	3 215.3	7%	3 572.7	8%	3 603.2	8.1%	3 482.8	7.8%	PL
PT	769.5	1.7%	4.3	2.3%	773.7	1.8%	775.6	1.7%	0.1	0.1%	775.7	1.7%	769.4	1.7%	736.1	1.7%	754.7	1.7%	760.2	1.7%	770.2	1.7%	PT
RO	797.2	1.8%	4.8	2.6%	802.1	1.8%	1 022.3	2.3%	0.0	0.0%	1 022.3	2.3%	1 206.8	2.7%	1 334.5	3.0%	1 461.0	3.3%	1 568.4	3.5%	1 828.4	4.1%	RO
SI	108.8	0.2%	0.0	0.0%	108.8	0.2%	125.3	0.3%	0.0	0.0%	125.3	0.3%	138.8	0.3%	146.5	0.3%	143.0	0.3%	146.7	0.3%	144.5	0.3%	SI
SK	297.7	0.7%	1.1	0.6%	298.8	0.7%	332.6	0.7%	0.0	0.0%	332.6	0.7%	363.5	0.8%	380.9	0.9%	439.6	1.0%	435.8	1.0%	443.8	1.0%	SK
FI	497.2	1.1%	2.3	1.2%	499.5	1.1%	550.4	1.2%	1.9	1.8%	552.3	1.2%	541.5	1.2%	524.7	1.2%	542.7	1.2%	538.5	1.2%	537.8	1.2%	FI
SE	700.9	1.6%	6.3	3.4%	707.2	1.6%	713.2	1.6%	2.7	2.5%	715.9	1.6%	701.9	1.5%	693.7	1.6%	701.3	1.6%	689.0	1.6%	707.1	1.6%	SE
UK	3 322.2	7.6%	0.0	0.0%	3 322.2	7.5%	3 351.7	7.5%	0.0	0.0%	3 351.7	7.5%	3 331.3	7.4%	3 241.8	7.3%	3 150.4	7.0%	3 122.5	7.1%	3 172.4	7.1%	UK
EU (4)	385.6	0.9%	0.0	0.0%	385.6	0.9%	359.8	0.8%	0.0	0.0%	359.8	0.8%	340.2	0.8%	45.2	0.1%	64.7	0.1%	63.9	0.1%	119.4	0.3%	EU (4)
TOTAL EAGF	43 970.1	100%			44 745.6	100%					45 302.1	100%	44 292.7	100%	44 948.1	100%	44 285.1	100%	44 758.8	100%			
SRF (3)			187.9	100%					109.7	100%													
TOTAL EXPENDITURE					44 158.0	100%					44 855.3	100%	45 302.1	100%	44 292.7	100%	44 948.1	100%	44 285.1	100%	44 758.8	100%	

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

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

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

(4) Expenditure made directly by the Commission.

ANNEX 12

EAGF - EVOLUTION OF EXPENDITURE FOR DIRECT PAYMENTS BY MEASURE

2011 to 2017 Financial years

Commitment Appropriations

In EUR million

BUDGET LINE	MEASURE	2011	2012	2013	2014	2015	2016	2017
05 03 01 01	SPS (single payment scheme)	31 081.826	31 080.529	31 393.933	30 834.240	29 281.972	43.416	19.033
05 03 01 02	SAPS (single area payment scheme)	5 084.280	5 915.682	6 681.197	7 366.437	7 770.300	4 032.384	4 068.123
05 03 01 03	Separate sugar payment	270.215	281.153	280.142	274.493	277.543	0.165	0.330
05 03 01 04	Separate fruit and vegetables payment	12.177	12.332	12.290	11.942	12.150	0.095	0.000
05 03 01 05	Specific support (article 68) — Decoupled direct payments	381.891	376.755	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
05 03 01 10	Basic payment scheme (BPS)	-	-	-	-	-	17 857.575	17 540.161
05 03 01 11	Payment for agricultural practices beneficial for the climate and the environment	-	-	-	-	-	11 716.399	11 767.133
05 03 01 12	Payment for farmers in areas with natural constraints	-	-	-	-	-	2.794	2.763
05 03 01 13	Payment for young farmers	-	-	-	-	-	317.041	352.787
05 03 01 99	Other (decoupled direct payments)	0.000	-0.985	-0.169	-3.843	-0.523	-0.579	-0.115
05 03 01	Decoupled direct payments	36 830.388	37 665.465	38 842.109	38 952.055	38 293.485	35 204.091	35 366.166
05 03 02 01	Crop area payments	3.754	3.414	3.618	-	-	-	-
05 03 02 04	Supplementary aid for durum wheat: traditional production zones	-0.634	-0.838	0.191	-	-	-	-
05 03 02 05	Production aid for seeds	23.216	22.416	0.189	-	-	-	-
05 03 02 06	Suckler-cow premium	931.759	933.971	921.054	899.017	880.816	0.605	0.396
05 03 02 07	Additional suckler-cow premium	50.119	49.788	48.978	47.369	48.277	0.016	0.030
05 03 02 08	Beef special premium	71.615	72.726	0.149	-	-	-	-
05 03 02 09	Beef slaughter premium — Calves	7.665	7.343	0.004	-	-	-	-
05 03 02 10	Beef slaughter premium — Adults	51.636	50.473	0.410	-	-	-	-
05 03 02 13	Sheep and goat premium	23.053	22.340	21.139	21.867	21.559	0.326	0.213
05 03 02 14	Sheep and goat supplementary premium	7.020	6.824	6.821	6.784	6.840	0.052	0.012
05 03 02 18	Payments to starch potato producers	81.221	100.487	0.135	-	-	-	-
05 03 02 19	Area aid for rice	154.271	152.840	0.265	-	-	-	-
05 03 02 21	Aid for olive groves	2.442	1.260	0.284	-	-	-	-
05 03 02 22	Tobacco premium	0.257	0.098	0.038	-	-	-	-
05 03 02 23	Hops area aid	0.000	0.000	0.000	-	-	-	-
05 03 02 24	Specific quality premium for durum wheat	0.246	-0.161	0.347	-	-	-	-
05 03 02 25	Protein crop premium	49.640	43.564	0.719	-	-	-	-
05 03 02 26	Area payments for nuts	87.644	87.714	0.786	-	-	-	-
05 03 02 27	Aid for energy crops	1.189	0.201	-	-	-	-	-
05 03 02 28	Aid for silkworms	0.403	0.356	0.415	0.398	0.440	-	-
05 03 02 36	Payments for specific types of farming and quality production	123.321	113.883	1.307	0.081	0.088	-	-
05 03 02 39	Additional amount for sugar beet and cane producers	45.225	23.007	20.940	18.513	0.174	-	-
05 03 02 40	Area aid for cotton	247.266	245.812	242.262	231.805	244.017	243.861	233.799
05 03 02 41	Transitional fruit and vegetables payment — Tomatoes	139.349	20.434	0.740	-	-	-	-
05 03 02 42	Transitional fruit and vegetables payment — Other products than tomatoes	55.666	34.728	34.293	0.018	0.174	-	-
05 03 02 43	Transitional soft fruit payment	10.728	10.957	0.007	-	-	-	-
05 03 02 44	Specific support (article 68) — Coupled direct payments	747.991	785.514	1 046.506	1 062.363	1 397.952	5.440	0.644
05 03 02 50	POSEI — Community support programmes	415.970	411.085	457.955	409.732	410.893	410.729	410.112
05 03 02 51	POSEI — Other direct payments and earlier regimes	0.138	0.010	0.000	-	-	-	-
05 03 02 52	POSEI — Aegean Islands	17.274	17.898	16.156	16.316	15.729	16.059	16.394
05 03 02 60	Voluntary coupled support scheme	-	-	-	-	-	3 800.557	3 898.829
05 03 02 61	Small farmers scheme	-	-	-	-	-	907.708	1 201.074
05 03 02 99	Other (direct payments)	-2.402	-4.216	-9.714	-6.672	-6.416	-0.674	-2.095
05 03 02	Other direct payments	3 347.044	3 213.927	2 815.995	2 707.591	3 020.544	5 384.678	5 759.408
05 03 03	Additional amounts of aid	0.597	0.638	0.173	0.033	0.043	0.006	0.003
05 03 09	Reimbursement of direct payments in relation to financial discipline	-	-	-	-	853.965	395.357	425.580
TOTAL EAGF DIRECT PAYMENTS EXPENDITURE		40 178.030	40 880.030	41 658.277	41 659.679	42 168.038	40 984.131	41 551.156

ANNEX 13

Evolution of EAGF storage expenditure 2010 - 2017

in EUR Million

HEADING	2010				2011				2012				2013			
	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	-	95.72	95.72	102.27%	-	-189.47	-189.47	97.35%	-	1.57	1.57	9.06%	-	0.09	0.09	0.35%
RICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SUGAR	-	0.43	0.43	0.46%	-	0.00	0.00	0.00%	-	-	-	-	-	-	-	-
OLIVE OIL	7.93	-	7.93	8.47%	-	-	-	-	12.19	-	12.19	70.12%	17.20	-	17.20	68.54%
FIBRE FLAX AND HEMP	0.05	-	0.05	0.05%	1.25	-	1.25	-0.64%	0.05	-	0.05	0.26%	-	-	-	-
FRUIT AND VEGETABLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WINE-GROWING SECTOR / ALCOHOL	1.20	11.06	12.26	13.10%	0.31	1.62	1.92	-0.99%	0.04	0.11	0.15	0.85%	0.70	-	0.70	2.81%
MILK PRODUCTS	13.23	-36.52	-23.29	-24.88%	8.25	-72.91	-64.67	33.22%	7.82	-10.21	-2.39	-13.75%	7.10	-	7.10	28.30%
BEEF MEAT	-	-	-	-	0.01	-	0.01	0.00%	-	-	-	-	-	-	-	-
SHEEP AND GOAT MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PIG MEAT	0.49	-	0.49	0.52%	56.32	-	56.32	-28.94%	5.82	-	5.82	33.47%	-	-	-	-
	22.89	70.69			66.13	-260.77			25.91	-8.52			25.01	0.09		
TOTAL	93.59				-194.63				17.38				25.10			

in EUR Million

HEADING	2014				2015				2016				2017			
	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	-0.05	-	-0.05	-0.97%	-0.01	-	-0.01	-0.04%	-0.10	-	-0.10	-0.19%	-	-	-	-
FIBRE FLAX AND HEMP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FRUIT AND VEGETABLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WINE-GROWING SECTOR / ALCOHOL	1.01	-	1.01	19.81%	-	-	-	-	-	-	-	-	-0.13	-	-0.13	-0.48%
MILK PRODUCTS	4.14	-	4.14	81.17%	6.80	0.13	6.92	37.61%	14.57	7.08	21.65	41.34%	16.69	9.58	26.27	95.25%
BEEF MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SHEEP AND GOAT MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PIG MEAT	-	-	-	-	11.49	-	11.49	62.43%	30.82	-	30.82	58.85%	1.44	-	1.44	5.23%
	5.10	0.00			18.28	0.13			45.28	7.08			18.00	9.58		
TOTAL	5.10				18.41				52.36				27.58			

ANNEX 14

EVOLUTION of THE BREAKDOWN of EAGF EXPENDITURE - 2011 to 2017 Financial years

Commitment Appropriations							in EUR Million
FINANCIAL YEAR	BUDGET EXECUTION	STORAGE	EXPORT REFUNDS	DIRECT PAYMENTS	OTHER MARKET MEASURES	DIRECT MANAGEMENT PAYMENTS	RURAL DEVELOPMENT
2011	43 970.1	-194.6	179.4	40 178.0	3 428.3	385.6	-6.6
2012	44 745.6	17.4	146.7	40 880.0	3 344.5	359.8	-2.8
2013	45 302.1	25.1	62.4	41 658.3	3 217.2	340.2	-1.0
2014	44 292.7	5.1	4.5	41 659.7	2 579.6	45.2	-1.4
2015	44 948.1	18.4	0.3	42 168.0 *	2 698.0	64.7	-1.3
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

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

ANNEX 15

APPEALS AGAINST CLEARANCE DECISIONS PENDING ON 15 October 2017

Case Number	Member State	Challenged amount EUR
C-341/17P	EL	-51 669 769.67
C-4/17P	CZ	-2 123 199.04
C-587/17P	BE	-9 601 619.00
C-588/17P	ES	-1 793 798.22
T-135/15	IT	-93 304 842.09
T-139/15	HU	-11 709 400.00
T-156/15 (*)	FR	-398 394 729.09
T-22/17	PT	-1 664 671.74
T-233/17	PT	-2 587 860.01
T-237/17	ES	-4 626 033.02
T-239/17	DE	-1 964 861.71
T-241/17	PL	-25 708 035.13
T-260/16	SE	-8 811 286.44
T-272/16	EL	-170 678 326.72
T-31/17	PT	-660 202.73
T-34/16	LT	-1 113 589.65
T-459/16	ES	-270 544 889.65
T-462/16	PT	-29 957 339.70
T-463/16	PT	-8 984 891.60
T-474/17	PT	-3 674 018.51
T-480/17	EL	-1 182 054.17
T-49/17	ES	-13 619 342.01
T-505/15	HU	-6 324 349.33
T-506/15	EL	-317 961 533.61
T-507/15	PL	-55 517 499.79
T-508/15	LT	-1 938 300.08
T-51/17	PL	-115 800 948.62
T-518/15	FR	-98 276 627.35
T-598/17	IT	-197 205 494.45
T-602/17	ES	-7 097 397.27
T-603/17	LT	-4 207 894.93
T-609/17	FR	-120 901 216.61
T-627/16	CZ	-30 203 358.18
Total		-2 069 809 380.12

(*) case T-156/15: provisional information

