



EUROPEAN COMMISSION

Brussels, 23.9.2010  
SEC(2010) 1098 final

**COMMISSION STAFF WORKING DOCUMENT**

**accompanying the**

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

**3rd FINANCIAL REPORT FROM THE COMMISSION  
TO THE EUROPEAN PARLIAMENT AND THE COUNCIL  
on the EUROPEAN AGRICULTURAL GUARANTEE FUND  
2009 FINANCIAL YEAR**

COM(2010) 502

## TABLE OF CONTENTS

1.	BUDGET PROCEDURE .....	4
1.1.	Financial Framework 2007-2013. ....	4
1.2.	Preliminary Draft Budget 2009 .....	4
1.3.	Draft Budget 2009 .....	5
1.4.	Amending Letter for 2009 .....	5
1.5.	Adoption of the 2009 budget.....	5
1.6.	Amending Budget N. 8/2009.....	5
1.7.	Amending Budget N. 10/2009.....	5
1.8.	Revenue assigned to EAGF .....	5
1.9.	Temporary restructuring amounts in the sugar sector .....	6
1.10.	Part of the EAGF budget in total EU budget.....	7
2.	CASH POSITION AND MANAGEMENT OF APPROPRIATIONS.....	8
2.1.	Management of appropriations.....	8
3.	THE IMPLEMENTATION OF THE 2009 EAGF BUDGET .....	15
3.1.	Introduction .....	15
3.2.	The uptake of the EAGF budget appropriations .....	15
4.	COMMENTS ON THE IMPLEMENTATION OF THE AGRICULTURAL BUDGET .....	16
4.1.	Chapter 05 02: Interventions in agricultural markets.....	16
4.2.	Chapter 05 03: Direct Aids.....	23
4.3.	Chapter 05 04: Rural Development.....	25
4.4.	Chapter 05 07: Audit of agricultural expenditure.....	25
4.5.	Chapter 05 08: Policy strategy and coordination .....	26
5.	COMMENTS ON THE IMPLEMENTATION OF THE EAGF BUDGET FOR POLICY AREAS 11 AND 17 .....	27
5.1.	Chapter 11 02: Fisheries markets (Policy area 11).....	28
5.2.	Veterinary expenditure (Policy area 17).....	28
6.	IMPLEMENTATION OF ASSIGNED REVENUE.....	33
6.1.	Revenue assigned to EAGF .....	33
6.2.	Assigned revenue concerning temporary restructuring amounts in the sugar sector .	34

6.3.	Sugar Restructuring Fund.....	34
7.	BREAKDOWN BY TYPE OF EXPENDITURE.....	35
8.	SPECIFIC ACTIVITIES.....	36
8.1.	Supply of food from intervention stocks for the benefit of the needy in the Community.....	36
8.2.	Promotion measures – payments by Member States.....	41
9.	CONTROL MEASURES.....	41
9.1.	Introduction.....	41
9.2.	Integrated Administration and Control System (IACS).....	42
9.3.	Market measures.....	43
9.4.	Application of Council Regulation (EC) No 485/2008 (ex-post controls).....	44
10.	CLEARANCE OF ACCOUNTS.....	44
10.1.	Conformity clearance - Introduction.....	44
10.2.	Conformity clearance - Audits and decisions adopted in 2009.....	45
10.3.	Financial clearance.....	46
10.4.	Appeals brought before the Court of Justice against clearance decisions.....	48
11.	RELATIONS WITH PARLIAMENT AND THE EUROPEAN COURT OF AUDITORS.....	49
11.1.	Relations with Parliament.....	49
11.2.	Relations with the European Court of Auditors.....	49
12.	BASIC RULES GOVERNING THE EAGF & AMENDMENTS MADE IN 2009.....	51
12.1.	Checks.....	51
12.2.	Clearance of accounts.....	52
12.3.	Public storage.....	52
13.	ANNEXES.....	55

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

### 1.1. Financial Framework 2007-2013.

CAP expenditure is funded within the current financial framework as agreed in the Inter-institutional Agreement between the European Parliament and the Council in May 2006, amended to take into account the Galileo-programme in 2007, the reprogramming of rural development in 2008 and the European Economic Recovery Package (EERP) in 2009. CAP expenditure is part of Heading 2: Preservation and management of natural resources. A specific sub-ceiling has been decided for market related expenditure and direct aids within this heading.

To take account of the transfer of amounts to rural development due to compulsory modulation (including the increase from the CAP Health Check) increase, to the reform of the cotton, tobacco and wine sectors as well as to the voluntary modulation decided for the UK, the expenditure ceiling for market measures and direct aids had to be reduced accordingly.

*The CAP amounts included in heading 2 of the financial framework (2007-2013) are:*

*(in EUR million current prices)*

Heading 2*	2007	2008	2009	2010	2011	2012	2013
<b>Total a), b)</b>	<b>55 143</b>	<b>59 193</b>	<b>57 639</b>	<b>60 113</b>	<b>60 338</b>	<b>60 810</b>	<b>61 289</b>
of which:							
-Rural development a), c), d)	<b>10 902</b>	<b>13 303</b>	<b>14 002</b>	<b>14 364</b>	<b>14 436</b>	<b>14 617</b>	<b>14 817</b>
-Market related expenditure and direct aids, c)	<b>44 753</b>	<b>44 592</b>	<b>44 887</b>	<b>44 276</b>	<b>44 467</b>	<b>44 710</b>	<b>44 939</b>

\*) Preservation and Management of Natural resources

a) After reprogramming of rural development (1 469 Mio €).

b) After transfer of EUR 1 600 million to Galileo in 2007 and of EUR 2 000 million to the European Economic Recovery Package in 2009.

c) After transfer into Rural Development of the lower expected expenditure resulting from the reforms of the tobacco, cotton and wine CMOs and from the compulsory and voluntary (UK) modulation Art. 136 of Regulation 73/2009 (SE+DE) and reduction due to financing of the European Economic Recovery Plan (Commission Decision No 2010/273 EU).

d) Including the reinforcement of Rural Development by EUR 1 020 million included in the European Economic Recovery Package, of which EUR 600 million is financed in 2009 within heading 2 while, for 2010, EUR 420 million has been allocated to Rural Development on the basis of the amended Commission Decision No 636/2006.

### 1.2. Preliminary Draft Budget 2009

The 2009 Preliminary Draft Budget (PDB) was adopted by the Commission and proposed to the Budgetary Authority on 6 May 2008. The commitment appropriations proposed for the European Agricultural Guarantee Fund (EAGF) under heading 2 of the Financial Framework 2007-2013 totalled EUR 42 860.3 million.

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

### **1.3. Draft Budget 2009**

The Council adopted the 2009 Draft Budget in July 2008. The appropriations of EAGF were reduced by EUR 380.0 million as compared to the PDB to EUR 42 480,3 million.

### **1.4. Amending Letter for 2009**

In October 2008 the Commission adopted Amending Letter No 2 to the 2009 PDB, setting commitment appropriation requirements for EAGF at EUR 41 579.9 million which was lower by EUR 1 280.4 million compared to the Preliminary Draft Budget.

### **1.5. Adoption of the 2009 budget**

The European Parliament adopted the 2009 budget in its plenary session of December 2008.

The voted EAGF commitment appropriations amounted to EUR 41 131.4 million in total, ie: they were lower by EUR 448.5 million compared to the Amending Letter. Within this total, commitment appropriations amounting to EUR 3 409.6 million were foreseen for market measures under chapter 05 02 while EUR 37 779.0 million were foreseen for direct aids under chapter 05 03. Furthermore, the 2009 budget foresaw commitment appropriations of EUR 320.7 million for policy area 17-veterinary and phyto-sanitary measures and EUR 29.5 million for policy area 11-fisheries.

For details, please see annex 1.

### **1.6. Amending Budget No 8/2009**

In June 2009, the Commission proposed and the Budgetary Authority adopted Amending Budget No 8/2009, of the 2009 budget's commitment appropriations, which increased the amount available for EAGF by EUR 49.3 million destined for the animal eradication programmes, and specifically for the eradication of the bluetongue disease, in policy area 17-veterinary and phyto-sanitary measures.

### **1.7. Amending Budget No 10/2009**

In November 2009, the Commission proposed and the Budgetary Authority adopted Amending budget No 10/2009 whereby EAGF's commitment appropriations were reduced by EUR 135.0 million in order to contribute to the financing of the European Economic Recovery Package (EERP) and TRDI's<sup>2</sup> payment appropriations were reduced by EUR 111.2 million (NB: TRDI is financed under the ex-European Agricultural Guidance and Guarantee Fund-Guarantee Section).

---

<sup>2</sup> TRDI: Transitional Rural Development Instrument for EU 10

## **1.8. Revenue assigned to EAGF<sup>3</sup>**

In accordance with Article 34 of the CAP Financing Regulation (EC) No 1290/2005, the receipts originating from financial corrections under conformity clearance decisions, from irregularities and from the milk levy are designated as revenue assigned to the financing of EAGF expenditure. This assigned revenue can be used, partly or wholly, to cover the financing of EAGF expenditure if the budget appropriations granted by the Budgetary Authority are not sufficient to finance the expenditure incurred by the Member States. In the case where all or part of this revenue is not used, then, it will be automatically carried over into the following budget year in order to finance budgetary needs of that year.

At the time of establishment of the 2009 budget, an estimate of the revenue was made both for the amount expected to be collected in the course of the 2009 budget year as well as of the amount which was expected to be carried over from the budget year 2008 into 2009. This estimate was taken into consideration when the Budgetary Authority adopted the 2009 budget. Specifically:

- Revenue from the conformity clearance corrections and from irregularities was estimated at EUR 600.0 million and EUR 105.0 million correspondingly while the receipts from the milk levy were estimated at EUR 337.0 million. Thus, the total amount of assigned revenue expected to be collected in the course of the 2009 budget year was estimated at EUR 1 042.0 million.
- The amount of assigned revenue expected to be carried over from the budget year 2008 into 2009 was estimated at EUR 1 334.0 million.

The total amount of EUR 2 376.0 million was taken into consideration as the Commission reduced the appropriations requested for the operational funds for producer organisations in the fruit and vegetables sector by EUR 515.0 million and for the single payment scheme by EUR 1 861.0 million. After taking account of these amounts, the Budgetary Authority eventually granted appropriations amounting to EUR 260.0 million and EUR 27 239.0 million correspondingly for these schemes.

For details, please see annex 9 and 10.

## **1.9. Temporary restructuring amounts in the sugar sector<sup>4</sup>**

The temporary restructuring amounts in the sugar sector, as set out in article 11 of Council Regulation (EC) No 320/2006, are treated as assigned revenue intended to finance the sugar restructuring aid and other aids foreseen in the Sugar Restructuring Fund. For each marketing year, starting with 2006/07 up to 2008/09, these amounts relate to the sugar, inulin syrup and isoglucose quantitative quotas held by operators in each Member State and they are to be paid by the Member States into the Fund in two instalments, the deadlines of which are 31 March and 30 November respectively for each year.

---

<sup>3</sup> These amounts are not entered in the revenue lines of the budget (article 670 for the revenue assigned to the EAGF) but they are mentioned in the budgetary comments for this article.

<sup>4</sup> These amounts are not entered in the revenue lines of the budget (article 680 for the temporary restructuring amounts for the sugar sector) but they are mentioned in the budgetary comments for this article.

At the time of establishment of the 2009 budget, the estimate of this revenue expected to be transferred to the EU budget within the year amounted to EUR 1 742.0 million. At the same time, an amount of EUR 2 006.0 million was expected to be carried over from the budget year 2008 into 2009.

For details, please see annex 9 and 10.

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

The final EAGF budget's (commitment appropriations) part of the total EU budget for the period 2002–2009 appears in annex 2.

## 2. CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

### 2.1. Management of appropriations

2.1.1. *Appropriations available for the 2009 financial year (see also section 1 of this working document):*

*In EUR*

Expenditure section of budget (1)	Commitment appropriations	Payment appropriations	Revenue section of budget (AR) (3)	Forecasts
1. Initial appropriations for EAGF	41 131 356 325	41 265 823 325	1. Conformity clearance	600 000 000
2. Amending budgets (2)	-85 660 000	-246 200 000	2. Irregularities	105 000 000
<b>3. Final appropriations for EAGF of which:</b>	<b>41 045 696 325</b>	<b>41 021 423 325</b>	3. Super levy from milk producers	337 000 000
3a. Appropriations for shared management (excluding TRDI (4) EU 10)	40 589 704 325	40 589 704 325	4. Temporary restructuring amounts for sugar sector (5)	1 742 000 000
3b. Appropriations for expenditure under direct management (6)	455 992 000	360 919 000	<b>Total forecast of AR</b>	<b>2 784 000 000</b>
3c. Appropriations for TRDI EU 10 (7)	0	70 800 000		

- (1) Appropriations entered in the 2009 budget taking into account the assigned revenue to be collected in 2009 and the carry-over from 2008 to 2009 in accordance with Article 10 of the Council Regulation (EC) No 1605/2002.
- (2) For commitment appropriations, Amending Budgets No 8 and No 10/2009 foresee a reduction of EUR 135.0 million for the EERP (point 1.6) and an increase for Policy area 17-Veterinary and phyto-sanitary measures expenditure (Directorate –General Health and Consumers), of EUR 49.3 million (point 1.5).  
For payment appropriations, the Amending Budget No 10/2009 foresees a reduction of EUR 135 million for the EERP (point 1.6) and of EUR 111.2 million for the TRDI-ex-European Agricultural Guidance and Guarantee Fund-Guarantee Section (ex-EAGGF).
- (3) AR: Assigned revenue to be collected. There are no amounts of revenue entered on the revenue line (p.m.)<sup>5</sup>, but the forecast amount is indicated in the budget comments.
- (4) TRDI: Transitional Rural Development Instrument for EU 10.
- (5) This revenue is used to provide appropriations for the payment of Sugar Restructuring Fund support.
- (6) 80% of commitment appropriations concern Policy area 17-Veterinary and phyto-sanitary measures expenditure (Directorate-General Health and Consumers). The rest concern equally Policy area 05-Agriculture and Rural Development (Directorate-General Agriculture and Rural Development) and Policy area 11-Fisheries (Directorate-General Maritime Affairs and Fisheries). Payments for Directorate-General Maritime Affairs and Fisheries include EUR 1.8 million which was transferred from other items of Policy area 11-Fisheries.
- (7) At the end of the year, the original payment appropriations of EUR 182 million were decreased to EUR 70.8 million following the Amending Budget No 10/2009.

<sup>5</sup> p.m.: "pour mémoire".



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

The initial commitment appropriations for 2009 totalled EUR 41 131 356 325. This was a net amount taking account of the forecasted assigned revenue to be collected in 2009 and the one carried over from 2008 to 2009. The initial payment appropriations amounted to EUR 41 267 623 325. The appropriations for the Transitional Instrument for the financing of Rural Development for the new Member States (TRDI EU 10) and the majority of the appropriations for expenditure under direct management made by the Commission are differentiated appropriations.

Taking into account the Amending Budgets No 8/2009 and No 10/2009, the commitment and payment appropriations finally available to the EAGF for the 2009 financial year amounted to EUR 41 045 696 325 and EUR 41 021 423 325 respectively.

Part of the appropriations coming from assigned revenue received in 2008 but not used in that financial year was automatically carried forward from 2008 to 2009. The amount of these appropriations totalled EUR 3 518.7 million (including EUR 2 044.6 million for Sugar Restructuring Fund).

2.1.3. *Revenue section of the EU budget in relation to EAGF:*

For more details, please see point 1.8.

2.1.4. *Execution of appropriations available for the 2009 financial year:*

*In EUR*

	<b>Execution of commitment appropriations</b>	<b>Execution of payment appropriations</b>
Shared management (excluding TRDI EU 10) (1):	46 024 783 279.92	46 024 783 279.92
Expenditure under direct management	444 795 087.91	270 611 015.99
TRDI EU 10	0.00	67 170 526.24
<b>Total (including Sugar Restructuring Fund)(2)</b>	<b>46 469 578 367.83</b>	<b>46 362 564 822.15</b>
<i>Sugar Restructuring Fund</i>	3 017 689 890.69	3 017 689 890.69
<b>Total (excluding Sugar Restructuring Fund)</b>	<b>43 451 888 477.14</b>	<b>43 344 874 931.46</b>

(1) Committed amounts. Commitments and payments less assigned revenue received: EUR 43 197 343 784.95.

(2) By adding an amount of EUR 2 165 546.21 (concerning the execution of assigned revenue for direct expenditure not taken into account) the execution amounts to EUR 46 471 743 914.04 in commitment appropriations (EAGF + Sugar restructuring Fund). The net amount after subtraction of the Sugar restructuring Fund is EUR 43 454 054 023.35.

For the financial year 2009, the actual amount of commitment appropriations used amounted to EUR 46 469 578 368 while that for payment appropriations amounted to EUR 46 362 564 822.

2.1.5. *Assigned revenue received under shared management*

*In EUR*

<b>Assigned revenue (excluding Temporary restructuring amounts)</b>	
Forecasted revenue	1 042 000 000.00
Revenue received	1 086 022 089.60
<b>Difference</b>	<b>-44 022 089.60</b>

For details, please see points 1.5 and 6.1.

2.1.6. *Execution (excluding Sugar Restructuring Fund and TRDI EU 10) - Expenditure section:*

*In EUR*

<b>Expenditure-shared management (excluding Sugar Restructuring Fund and TRDI - EU10) (1)</b>			
	<b>Final appropriations (C1)</b>	<b>Assigned revenue appropriations (C4)</b>	<b>Carry over of assigned revenue appropriations (C5) from 2008</b>
Appropriations	40 589 704 325.00	1 086 022 089.60	1 474 138 098.78
Execution (2)	40 963 379 315.93	569 575 974.52	1 474 138 098.78
Appropriations cancelled	1 254 823.16	-	0.00
Carry over to 2010	-	141 516 300.99	-

(1)Commitment appropriations = payment appropriations.

(2)According to the Decision No 56, Budgetary Authority approved transfer of appropriations coming from assigned revenue (C4) to cover lack of appropriations (C1) on the budget line 05 07 01 06. Actual amount used was EUR 374 929 814.16.

Appropriations for financing measures under management shared with Member States (excluding expenditure under direct management by the Commission) amounted to EUR 40 589.7 million compared to actual expenditure of EUR 40 963.4 million. It shall be noted that the Budgetary Authority approved transfer of appropriations No 56 by which an amount of assigned revenue collected in 2009 (EUR 374.9 million) was transferred to cover the lack of appropriations (C1) on the budget line 05 07 01 06.

The 2009 appropriations coming from assigned revenue amounted to EUR 1 086 million of which an amount of EUR 569.6 million was used in chapter 05 02 and 05 03. In addition, the amount of EUR 374.9 million was used to cover the lack of appropriations (C1) on the budget line 05 07 01 06. The remaining amount of EUR 141.5 million is automatically carried over to budget year 2010.

Part of the appropriations coming from assigned revenue received in 2008 was not used in financial year 2008 and was automatically carried forward from 2008 to 2009 (C5 fund source). These appropriations amounted to EUR 1 474.1 million and had to be used first in accordance with Article 10 of the Financial Regulation. It should be noted that all appropriations (EUR 1 474.1 million) carried over from financial year 2008 have been fully used in accordance with the Financial Regulation.

2.1.7. *Sugar sector: Temporary restructuring amounts. Sugar Restructuring Fund*

*In EUR*

Temporary restructuring amounts		Sugar Restructuring Fund			
Revenue section of budget		Expenditure section of budget			
	Amount		Final appropriations (C1)	Appropriations from AR (C4)	Carry over of appropriations from 2008 AR (C5)
Forecast revenue	1 742 000 000.00	Appropriations	pm	1 741 417 405.37	2 044 563 924.99
Revenue received	1 741 417 405.37	Execution (1)	-	973.125.965.70	2 044 563 924.99
		Appropriations cancelled	-	-	0
		Carry over to 2010	-	768 291 439.67	-

(1) Commitment appropriations = payment appropriations

Execution of Temporary restructuring amounts - Revenue section. For details, please see point 6.2.

Execution of Sugar Restructuring Fund - Expenditure section. For details, please see point 6.3.

2.1.8. *Execution of Transitional Instrument for the financing of Rural Development for the new Member States (TRDI EU 10)*

*In EUR*

TRDI EU 10	Commitment appropriations	Execution of commitment appropriations	Payment appropriations (1)	Execution of payment appropriations	Remaining
2009	0.00	0.00	70 800 000.00	67 170 526.24	3 629 473.76

There were no commitment appropriations for TRDI EU10. The original payment appropriations foreseen in the 2009 budget totalled EUR 182 million. The final payment appropriations after Amending Budget amounted to EUR 70.8 million. Payments made in 2009 amounted to EUR 67.2 million and related to the commitments (RAL)<sup>6</sup> of 2006.

**Execution of outstanding commitment appropriations from previous years:**

TRDI EU 10	Outstanding commitments (RAL)	Execution of payment appropriations	Outstanding commitments
2006	288 000 002.00	67 170 526.24	220 829 475.76

2.1.9. *Budget execution - Expenditure under direct management made by the Commission*

*In EUR*

Expenditure under direct management	Commitment appropriations	Decommitments	Payment appropriations	Carry over to 2010 (1)
Appropriations	455 992 000.00	-	360 919 000.00	-
Execution	444 795 087.91	-	270.611.015.99	31.370.402.92
Appropriations cancelled	11 196 912.09	-	90 307 984.01	-

(1) Carry over to 2010 only for non-differentiated appropriations

Commitment appropriations of EUR 456 million were foreseen for expenditure under direct management in the 2009 budget. An amount of EUR 444.8 million was committed in 2009. The balance of these appropriations, EUR 11.2 million, was cancelled. 80% of commitment appropriations concern Policy area 17-Veterinary and phyto-sanitary measures expenditure. The rest concern equally Policy area 05-Agriculture and Rural Development and Policy area 11-Fisheries.

Since 2007, and in accordance with article 149 of the Financial Regulation, the majority of EAGF appropriations for expenditure under direct management made by the Commission are differentiated appropriations. The automatic carry over to 2010, which relates only to non-differentiated appropriations, amounts to EUR 31.4 million.

<sup>6</sup> RAL: "Reste à liquider", commitments outstanding.

For details, please see annex 5 and 6.

2.1.10. *Budget execution - Expenditure under direct management made by the Commission - Automatic carryover from 2008*

*In EUR*

<b>Carry over from 2008 to 2009</b>	<b>Commitments</b>	<b>Decommitments</b>	<b>Payments</b>	<b>Cancelled appropriations</b>
Carried over appropriations	31 608 833.97	2 008 894.39	29 279 444.48	320 495.10

The automatic carry over from 2008 to 2009 only concerned expenditure under direct management for non-differentiated appropriations. As indicated in the table above, an amount of EUR 31.6 million was carried over from 2008 to 2009. In 2009 an amount of EUR 2.0 million from this carry over was decommitted. The payments made amounted to EUR 29.3 million and the amounts cancelled totalled EUR 0.3 million.

For details, please see annex 6.

2.1.11. *Monthly payments to Member States*

2.1.11.1. Monthly payments on the provision for expenditure

Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the Common Agricultural Policy<sup>7</sup> states in Article 15 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 effected.

The monthly payments are a reimbursement of net expenditure (after deduction of revenue) which has been already carried out and are made available on the basis of the monthly declarations forwarded by the Member States<sup>8</sup>. The monthly booking of expenditure and revenue is subject to checks and corrections on the basis of the detailed declaration<sup>9</sup>. Moreover, these payments will become final after the verification during the following exercises in the light of the clearance of accounts decisions.

Payments made by the Member States from 16-10-2008 to 15-10-2009 are covered by the system for monthly payments. For the remaining payments, the Commission carries out direct payments for a limited number of measures.

<sup>7</sup> OJ L 209 of 11.8.2005, p. 1.

<sup>8</sup> These monthly declarations of expenditure are transmitted by the Member States by the declaration of the 10<sup>th</sup> of the month N+1.

<sup>9</sup> The detailed declarations are transmitted monthly by the Member States (by table 104) on the 20<sup>th</sup> of the month N+1.

For exercise 2009, the total net amount of monthly payments effected was EUR 43 197 343 784.95.

#### 2.1.11.2. Decisions on monthly payments for 2009

For the financial year 2009, the Commission adopted twelve decisions on monthly payments. Furthermore, an additional monthly payment, adjusting those already granted for the total expenditure chargeable to the year, was decided in December 2009.

For details, please see Annex 4.

#### 2.1.11.3. Reductions and suspensions of monthly payments

In 2009, a correction of -EUR 28.3 million was made to the monthly payments effected to the Member States. The most important categories of corrections are detailed in the following points.

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

Certain Member States did not always respect the payment deadlines fixed by the Community legislation for the payment of aids to beneficiaries.

The payment deadlines were introduced, on the one hand, to ensure an equal treatment between the beneficiaries in all the Member States and, on the other hand, to avoid the situation in which delays of payments resulted in aids no longer having the expected economic effect. Moreover, any scope for payments in accordance with the administrative practices of the different paying services would not allow the correct application of the budget discipline.

Due to the exceeding of the payment deadlines, the Commission decided in accordance with Article 16 of Council Regulation (EC) No 1290/2005 on two occasions, jointly with the monthly payments, reductions for a total amount of -EUR 15.5 million.

*b. Reductions of the monthly payments as a result of overspending the financial ceilings*

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

These corrections lead to reductions of the monthly payments. Due to the overspending of the financial ceilings including allocations for rural development, the Commission made financial corrections for a total amount of -EUR 5.3 million.

*c. Reductions of the monthly payments as a result of the non-declaration of certain amounts*

In accordance with Article 11(4) of Council Regulation (EC) No 320/2006 of 20 February 2006 establishing a temporary scheme for the restructuring of the sugar

industry in the Community<sup>10</sup>, the Commission deducted a sum equivalent to the restructuring amount not collected (-EUR 5.7 million) for the marketing year 2008/2009 from the monthly payments.

In accordance with Article 5(1)(c) of Commission Regulation (EC) No 883/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the keeping of accounts by the paying agencies, declarations of expenditure and revenue and the conditions for reimbursing expenditure under the EAGF and the EAFRD<sup>11</sup>, the Commission deducted a sum equivalent to the amount for clearance not collected (-EUR 2.0 million) from the monthly payments.

#### *2.1.12. Direct payments by the Commission*

In certain cases, the Commission makes payments directly to beneficiaries. These concern payments for veterinary and plant-health measures (policy area 17), payments for certain fisheries market measures (policy area 11) and payments for certain measures which do not have the character of traditional market measures, in particular certain actions related to controls, promotion measures, measures of research on tobacco and information on the agricultural policy. (For details, please annex 5 and 6).

### **3. THE IMPLEMENTATION OF THE 2009 EAGF BUDGET**

#### **3.1. Introduction**

The 2009 agricultural year was marked by a remarkable fall in agricultural output prices, both in the EU and in world markets, particularly in the dairy sector. The difficult situation in agricultural markets was further accentuated by the world-wide financial crisis and by the overall negative economic outlook. These developments affected both the level of EAGF expenditure and the utilisation of available credit appropriations in certain areas of the budget.

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

The implementation of the budget amounted to EUR 43 454.1 million. This expenditure was funded by the budget's initial appropriations, by using the entire amount of assigned revenue, of EUR 1 474.1 million, carried over from 2008 and a part of the assigned revenue collected in 2009 amounting to EUR 944.5 million out of a total EUR 1 086.0 million. Within policy area 05-agriculture and rural development, the expenditure for market measures amounted to EUR 3 987 million and for direct aids to EUR 39 113.9 million, both sectors exceeding the budget's voted appropriations. This apparent over-implementation was partly covered by transfers of appropriations from other items of the budget and partly by the revenue which was assigned to the EAGF budget.

---

<sup>10</sup> OJ L 58 of 28.2.2006, p. 42.

<sup>11</sup> OJ L 171 of 23.6.2006, p. 1.

Furthermore, the aforementioned total implementation amount includes expenditure for fisheries market measures (Policy area 11) of EUR 29.4 million as well as those corresponding to veterinary expenditure (Policy area 17) of EUR 364.3 million (NB: For details please see annexes 7 and 8).

#### **4. COMMENTS ON THE IMPLEMENTATION OF THE AGRICULTURAL BUDGET**

A brief commentary on the implementation of the agricultural budget's appropriations is enumerated hereafter based on details appearing in the annexed tables:

- annexes 7 and 8: Analysis of execution of the 2009 EAGF budget.
- annex 9: Assigned revenue (C4) collected and used in 2009.
- annex 10: Assigned revenue (C5) carried over from 2008 and used in 2009.

This commentary is made at the level of each chapter, article and significant item of the agricultural budget.

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

##### *4.1.1. Introduction*

Total payments for this area of the budget amounted to EUR 3 987.0 million and they were funded by the budget's voted appropriations amounting to EUR 3 287.7 million, by assigned revenue amounting to EUR 702. million. Annex 8 presents these details at the level of each budget item.

##### *4.1.2. Article 05 02 01: Cereals*

The high grain prices of the 2007/08 marketing year combined with the suspension of compulsory set-aside led to an increase of the areas cultivated with cereals in 2008/09. The consequence was an increase of the 2008/09 total harvest at approximately 311.0 million tonnes which was approximately 55.0 million tonnes higher than the 2007/08 one. In 2009, domestic demand for cereals was estimated at approximately 272.0 million tonnes, i.e.: it showed an increase of 1.0 million tonnes compared with the one in 2008. This demand level combined with the bumper harvest led to high total overall ending stocks, part of which entered public storage.

As regards cereals, intervention stocks increased from around 0.047 million tonnes at the start of the year to around 1.56 million tonnes by the end of the year. Underlying this global quantity, however, there were variations in the stock levels for individual cereals. For bread-making wheat, stocks increased from nil at the start of the year to a level of 0.077 million tonnes by the end of the year. Similarly for barley, stocks reached 0.926 million tonnes by the end of the budget year while for maize stocks amounted to 0.555 million tonnes by the end of the year as opposed to only 0.05 million tonnes at the start of the year. In the course of the budget year, sales of cereals from intervention stocks involved only maize where a quantity of 0.045 million tonnes was sold. Compared to the initial hypothesis of no recourse to intervention retained in the 2009 budget, the aforementioned purchases led to incurring



expenditure amounting to EUR 24.1 million. In addition to the budget's voted appropriations for this item, its funding was additionally covered by assigned revenue amounting to EUR 18.3 million and by transfer of voted appropriations from other items of the budget amounting to EUR 5.3 million.

With regard to intervention for starch, Member States incurred payments for potato starch premiums amounting to EUR 40.2 million including minor payments for outstanding balances from previous years. In addition to the budget's voted appropriations for this item, its funding was additionally covered by transfer of voted appropriations from other items of the budget amounting to EUR 0.5 million.

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

The difficult international trading environment affected, primarily, the utilisation of the outstanding export certificates for sugar resulted in incurring expenditure for export refunds for processed agricultural products amounting to EUR 89.7 million, thus, under-spending the budget's voted appropriations by -EUR 37.3 million.

NB: The initial budget appropriations for this sector were reduced by EUR 37.3 million, by Amending Budget No 10/2009, in order to partly fund the European Economic Recovery Package-please see also point 1.7 above.

#### *4.1.4. Article 05 02 04: Food programmes*

With regard to the distribution of agricultural products to deprived persons, certain Member States encountered administrative difficulties which prevented them from making all the market purchases for the various products foreseen in the 2009 distribution plan. Furthermore, Member States incurred smaller administrative and transport costs for their distribution operations compared to the ones foreseen in the plan. These factors resulted in under-spending of the 2009 budget's voted appropriations by -EUR 22.1 million. It should also be noted that the budgeted amount increased to EUR 500 million in 2009.

NB: The initial budget appropriations for this sector were reduced by EUR 22.1 million, by Amending Budget No 10/2009, in order to partly fund the European Economic Recovery Package-please see also point 1.7 above.

#### *4.1.5. Article 05 02 05: Sugar*

Export refunds for sugar had been discontinued since the end of September 2008. Therefore, the 2009 budget foresaw only the payments for outstanding export refund balances which were estimated at EUR 177.0 million while Member States actually paid a slightly higher amount of EUR 179.2 million, thus, over-spending the 2009 budget's appropriations by approximately EUR 2.2 million which was covered by transfer of voted appropriations from other items of the budget.

No sugar was purchased into public storage in 2009. The initial stock of sugar was 0.336 million tonnes. Sugar sales from intervention stocks amounted to 0.302 million tonnes and they were sold in the internal market at average prices which were higher compared with the hypothesis retained in the 2009 budget of selling this sugar for

industrial use at much lower prices. Therefore, higher net gains were realised compared to the ones initially foreseen at -EUR 36.1 million. After deducting the technical, financial and end-of-year depreciation costs for sugar a net overall gain of -EUR 32.3 million was realised for the 2009 budget.

NB: The initial budget appropriations for this sector were reduced by EUR 35.2 million, by Amending Budget No 10/2009, in order to partly fund the European Economic Recovery Package-please see also point 1.7 above.

#### 4.1.6. *Article 05 02 06: Olive oil*

With regard to the aid for the financing of quality improvement work programmes for approved operators' organisations, Member States' incurred higher payments related to the advances retained in the budget for the 2009/2010 part of these programmes leading to an overall expenditure of EUR 53.2 million thus, over-spending of the appropriations retained in the 2009 budget by EUR 7.9 million, which was covered by transfer of voted appropriations from other items of the budget.

#### 4.1.7. *Article 05 02 07: Textile plants*

With regard to the processing aids for long flax fibre and for short flax and hemp fibre, the overall expenditure incurred amounted to EUR 21 million, thus, over-spending the appropriations foreseen in the 2009 budget by EUR 1.2 million, which was covered by transfer of voted appropriations from other items of the budget.

#### 4.1.8. *Article 05 02 08: Fruit and vegetables*

Under the reform of this sector, the payment of export refunds for fruit and vegetables was discontinued from 1 January 2008. However, the 2009 budget included appropriations for the payment of outstanding balances dating before this date which were estimated at EUR 0.1 million. The expenditure incurred for these balances amounted to EUR 5.2 million for the exports of both fresh and processed fruit and vegetables, thus, over-spending the budget's appropriations by EUR 5.1 million, which was covered by transfer of voted appropriations from other items of the budget.

The payment of outstanding balances for withdrawn fruit and vegetables were much lower at EUR 0.1 million compared to the corresponding amount in the 2009 budget of EUR 2.0 million.

For operational funds for producer organisations which aim at financing their production quality improvement, promotion and commercialisation programmes, the Budgetary Authority granted appropriations amounting to EUR 260.0 million because it took account of revenue amounting to EUR 515.0 million which had been assigned to the funding of this scheme in the 2009 budget. Member States incurred payments amounting to EUR 681.5 million as fewer funds than expected were claimed for these organisations. In addition to the budget's voted appropriations for this item, its funding was covered by assigned revenue amounting to EUR 413.4 million and by transfer of voted appropriations from other items of the budget amounting to EUR 8.2 million.

Member States paid compensation to encourage the processing of citrus fruit for approximately 5% smaller quantities of citrus fruit compared to the corresponding quantities retained in the 2009 budget, thus, under-spending the budget's appropriations by -EUR 13.2 million.

The payments incurred by Member States for aid to producer groups for preliminary recognition were higher compared to the appropriations retained in the 2009 budget, thus, leading to an over-execution of these appropriations by EUR 38.8 million because a larger number of producer groups claimed such aids. This over-execution was covered by assigned revenue amounting to EUR 36.8 million and by transfer of voted appropriations from other items of the budget amounting to EUR 2 million.

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

The wine sector was reformed as of the marketing year 2008/09. Currently, the principal measures left in this sector are the national support programmes and the grubbing up scheme. For the rest of the measures, the 2009 budget included appropriations destined to cover the estimated still outstanding balances of payments concerning these measures.

Export refunds for wine were discontinued from the marketing year 2008/09. The 2009 budget did not include any appropriations for the payment of possible outstanding balances dating before this marketing year. However, Member States still incurred expenditure for these balances amounting to EUR 7.3 million which was covered by transfer of voted appropriations from other items of the budget.

Member States incurred payments for wine and grape must storage which over-spent the 2009 budget's appropriations by EUR 4.2 million because of higher payments for the storage of wine within the budget year which was covered by transfer of voted appropriations from other items of the budget.

The distillation volume of wine sub-products was lower compared to the one foreseen in the 2009 budget. As a consequence, Member States incurred payments for distillation of wine amounting to EUR 11.3 million, thus, under-spending the 2009 budget's initial appropriations by -EUR 6.7 million.

No appropriations were foreseen in the 2009 budget for the private storage of alcohol while a quantity of approximately 0.55 million hl was eventually aided under this scheme. With regard to the public storage of alcohol, intervention purchases amounted to approximately 0.07 million hl while sales amounted to 0.95 million hl compared to the quantities of 0.17 and 1.7 million hl correspondingly retained in the 2009 budget. The lower sales resulted in a higher final stock of 1.79 million hl compared to the quantity of 0.95 million hl foreseen in the budget. End-of-year depreciation for this final stock led to higher expenditure compared to the one retained in the 2009 budget. The final expenditure for the storage of alcohol led to over-spending the budget's voted appropriations by EUR 21.6 million which was covered by transfer of voted appropriations from other items of the budget.

Aids paid for the use of concentrated and rectified must were higher than the estimated still outstanding balances for which appropriations were retained in the 2009 budget, thus, resulting in an over-spending of the budget's appropriations by EUR 8.5 million which was covered by transfer of voted appropriations from other items of the budget.

Aids paid for the permanent abandonment of vineyards for the marketing year 2007/08 were higher than the estimated still outstanding balances for which appropriations were retained in the 2009 budget, thus, resulting in an over-spending of the budget's appropriations by EUR 1.9 million which was covered by transfer of voted appropriations from other items of the budget.

With regard to the national support programmes, Member States incurred lower expenditure in the areas of promotion, restructuring and potable alcohol distillation compared to the amounts foreseen in these programmes, thus, leading to under-spending the budget's appropriations by -EUR 47.0 million. However, it should be noted that this was the first year of application of these programmes and Member States might have needed more time in preparing their implementation.

With regard to the grubbing up scheme, the Budgetary Authority granted appropriations which were smaller than the ones requested by the Commission. However, applications for aid were much higher resulting in higher expenditure by the Member States concerned and, thus, leading to over-spending the budget's appropriations by EUR 6.4 million which was covered by transfer of voted appropriations from other items of the budget.

#### *4.1.10. Article 05 02 10: Promotion*

With regard to promotion measures paid by Member States, total payments amounting to EUR 46.5 million were made, thus, leading to under-executing the 2009 budget's appropriations by EUR 9.5 million. The payments related to promotion actions within the EU and in third countries amounted to EUR 33.5 million and EUR 13.0 million respectively.

With regard to promotion measures paid directly by the European Community, the Commission committed an amount of EUR 0.9 million versus the amount of EUR 2.1 million which was included in 2009 budget, thus, under-executing its appropriations by -EUR 1.2 million. These commitments related principally to information and communication campaigns involving the regimes of protected designations of origin (PDO), protected geographical indications (PGI) and traditional speciality guaranteed (TSG).

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

Aids for a quantity of dried fodder of 4.4 million tonnes were retained in the 2009 budget for the marketing year 2008/09. However, Member States incurred expenditure for a smaller (by approximately 16.6%) quantity of dried fodder, thus, under-spending the budget's appropriations by -EUR 18.4 million.

NB: The initial budget appropriations for this sector were reduced by EUR 18.4 million, by Amending Budget No 10/2009, in order to partly fund the European Economic Recovery Package-please see also point 1.7 above.

The expenditure incurred by Member States for the POSEI programmes amounted to EUR 224.3 million, thus, under-spending the 2009 budget's appropriations by - EUR 10.7 million. This under-spending concerned primarily the POSEIMA and POSEICAN programmes.

NB: The initial budget appropriations for this sector were reduced by EUR 8.8 million, by Amending Budget No 10/2009, in order to partly fund the European Economic Recovery Package-please see also point 1.7 above.

With regard to the Community fund for tobacco, the community's contribution towards Member States' tobacco reconversion plans amounted to EUR 1.1 million, thus, under-spending the 2009 budget's appropriations by -EUR 3.4 million.

#### *4.1.12. Article 05 02 12: Milk and milk products*

In order to counter the difficult market situation in the dairy sector, the Commission reintroduced export refunds in January 2009. Furthermore, significant quantities of skimmed milk powder and butter were bought into public storage for which the buying-in period was extended beyond the normal time limit of 31 August.

The 2009 budget having been established in September 2008 did not foresee appropriations for these operations.

As regards export refunds, the budget foresaw an amount of EUR 9.4 million in order to cover outstanding export refund payments from previous marketing years. Following the aforementioned reintroduction of export refunds, Member States incurred payments amounting to EUR 181.1 million, thus, over-spending the budget's appropriations by EUR 171.7 million. In addition to the budget's voted appropriations for this item, its funding was also covered by assigned revenue amounting to EUR 162.5 million and by transfer of voted appropriations from other items of the budget amounting to EUR 9.2 million.

Similarly, the budget did not foresee any appropriations in order to cover the expenditure incurred for the public storage of skimmed milk powder. However, around 0.274 million tonnes of this product entered public storage involving expenditure amounting to EUR 60.6 million for technical and financial costs as well as for end-of-year depreciation of the skimmed milk powder in store. Funding for this item was covered by assigned revenue amounting to EUR 58.3 million and by transfer of voted appropriations from other items of the budget amounting to EUR 2.3 million.

As regards butter, the appropriations foreseen in the 2009 budget amounted to EUR 17.0 million and concerned the expenditure for the private storage of butter for which EUR 17.6 million was eventually spent. However as regards the public storage of butter, the budget did not foresee any appropriations in order to cover the pertinent expenditure. However, around 0.083 million tonnes of this product entered public

storage resulting to expenditure for technical and financial costs as well as for end-of-year depreciation of the butter in store. In addition to the budget's voted appropriations for this item, its funding was also covered by assigned revenue amounting to EUR 7.1 million and by transfer of voted appropriations from other items of the budget amounting to EUR 2.0 million.

Under the specific uses for butterfat scheme, the 2009 budget retained appropriations amounting to EUR 18.9 million for aid to non-profit making institutions and organisations using butterfat and for the payment of outstanding balances from previous marketing years. However, the expenditure incurred was much lower, thus, resulting in under-spending the budget's appropriations by – EUR 10.5 million.

With regard to private storage for cheese, payments were made for quantities which were 15% lower than the ones foreseen in the 2009 budget, thus, under-spending the budget's appropriations by -EUR 2.5 million.

With regard to school milk, the quantities distributed were 9% higher than the quantities retained in the 2009 budget, thus, leading to an over-execution of the corresponding appropriations by EUR 5.2 million. In addition to the budget's voted appropriations for this item, its funding was also covered by assigned revenue amounting to EUR 4.9 million and by transfer of voted appropriations from other items of the budget amounting to EUR 0.2 million.

#### *4.1.13. Article 05 02 13: Beef and veal*

The quantity of fresh meat exported with refunds was higher at approximately 47.000 tonnes versus the quantity of 45.000 tonnes retained in the 2009 budget. However, the export refund rates paid were 20% lower than the rates retained in the budget. As a consequence, the corresponding appropriations were under-spent by approximately -EUR 3.5 million.

As regards exports of live animals, the estimated quantities exported were identical to the one foreseen in the 2009 budget. However, payments were also made for outstanding balances from previous marketing years, thus, over-spending the budget's appropriations by approximately EUR 1.7 million which was funded by transfer of voted appropriations from other items of the budget.

With regard to the exceptional market support measures, ie: the Over Thirty Months Scheme (OTMS) and the Older Cattle Disposal Scheme (OCDS), Member States incurred expenditure amounting to EUR 22.8 million for outstanding balances from previous marketing years, thus, over-spending the 2009 budget's appropriations by EUR 5.8 million which was funded by transfer of voted appropriations from other items of the budget.

The expenditure incurred by Member States for compensation and disposal of animals and meat in Ireland and the UK (budget item 05 02 13 99) amounted to EUR 4.9 million and was funded by transfer of voted appropriations from other items of the budget since no appropriations were foreseen in the voted budget for this measure.

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

The expenditure incurred by Member States for export refunds for fresh and frozen pig-meat and for sausages amounted to EUR 59.9 million, thus, under-spending the budget's appropriations by -EUR 6.1 million because of the smaller quantity of sausages exported as well as because of the reduction in the export refunds' rate for fresh and frozen pig-meat.

Member States incurred expenditure for the private storage scheme amounting to EUR 3.6 million, thus, under-spending the budget's appropriations by -EUR 4.4 million.

With regard to export refunds for eggs, the exported quantities for all types of eggs decreased by 12% compared to the quantities retained in the 2009 budget while the export refund rates for all types of exported eggs also decreased. Consequently, Member States incurred lower than otherwise expenditure which led to under-spending the 2009 budget's appropriations by -EUR 2.5 million.

For export refunds for poultry, the average quantities of exported poultry decreased by approximately 4% compared to the quantities retained in the 2009 budget while the export refund rates for all types of poultry also decreased. These elements resulted in under-spending the budget's appropriations by -EUR 1.8 million.

The payments incurred by Member States for specific aid for bee-keeping were slightly higher compared to the appropriations retained in the 2009 budget, thus, leading to an over-execution of these appropriations by EUR 0.6 million which was funded by transfer of voted appropriations from other items of the budget.

The expenditure incurred by Member States for compensation and disposal of animals and meat in Ireland and the UK (budget item 05 02 15 99) amounted to EUR 15.0 million and was funded by transfer of voted appropriations from other items of the budget since no appropriations were foreseen in the voted budget for this measure.

## 4.2. **Chapter 05 03: Direct Aids**

The voted appropriations for this chapter of the budget amounted to EUR 37 779.0 million while payments amounted to approximately EUR 39 113.9 million. This apparent over-implementation was, primarily, attributable to the single payment scheme (payment appropriations had been reduced to take account of assigned revenue) and it was covered mainly by assigned revenue and partly by transfers from other items of the 2009 budget.

NB: For details please see point 4.2.1 hereafter.

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

The appropriations of this article cover principally the expenditure for the single payment scheme (SPS) as well as for the single area payment scheme (SAPS) which is applied by 10 of the EU-12 Member States. Both payment schemes are paid independently of production.

With regard to the single payment scheme, the Budgetary Authority granted appropriations amounting to EUR 27 239.0 million because it took account of the revenue assigned to this budget item amounting to EUR 1 861.0 million. Hence, the total available credits for financing this scheme amounted to EUR 29 100.0 million. However, the Member States concerned incurred expenditure amounting to EUR 28 805.6 million. This expenditure was funded by the budget's voted appropriations of EUR 27 239.0 million as well as by part of the revenue assigned to this scheme of EUR 1 335.2 million and by transfers of appropriations from other items of the budget amounting to EUR 231.4 million.

The difference between the scheme's initially estimated requirements amounting to EUR 29 100.0 million and its final execution amounting to expenditure of EUR 28 805.6 million shows that a number of Member States did not make full use of their single payment scheme financial envelope. Member States, in general, invoked various reasons which made the full use of allocated entitlements difficult like the existence of "sleeping" rights, where a farmer has more entitlements than his eligible hectares or the non-activation of allocated entitlements. Furthermore, the number of hectares for which an application for aid is made could be less than the entitlements granted because of changes in individual personal circumstances of beneficiaries, like death, retirement etc. It has to be noted that unused entitlements return to the national reserve and they can be granted to other farmers.

With regard to the single area payment scheme, some of the Member States concerned did not pay the totality of their corresponding budgetary ceilings, thus, resulting in an under-execution of the 2009 budget's appropriations by -EUR 65.6 million. This under-execution is due to the fact that, in some Member States, the total eligible area declared by farmers is smaller than the area fixed in the legislation and which is used for the purpose of calculating the maximum rate of aid per hectare.

With regard to the separate sugar payment scheme, the Member States concerned did not pay the totality of their corresponding budgetary ceilings, thus, resulting in an under-execution of the 2009 budget's appropriations by -EUR 2.1 million.

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

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

With regard to these schemes, the Commission had estimated that appropriations amounting to EUR 5 922.0 million (after modulation) were required. However, Member States incurred expenditure amounting to EUR 5 777.6 million, thus, under-spending the budget's appropriations by -EUR 144.4 million. For most schemes the Member States concerned incurred expenditure which was lower than the budget's retained appropriations the most significant of which related to:

- Sheep and goat premium: -EUR 11.1 million;
- Protein crop premium: -EUR 20.1 million;



- Aid for energy crops: -EUR 13.3 million;
- Area aid for cotton: -EUR 24.1 million.
- Transitional fruit and vegetables payment – Other than tomatoes: -EUR 11.7 million.

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

The appropriations of this article cover expenditure for the additional amount of aid paid to farmers in the EU-15 Member States in order to compensate for the 5% modulation applicable to their first EUR 5 000 or less of direct payments. The corresponding expenditure incurred by Member States amounted to approximately EUR 542.2 million, thus, resulting in an under-implementation of -EUR 19.8 million of the budget's appropriations. This under-implementation result mainly from the under-implementation described above for both the single payment scheme and for other direct aids.

### 4.3. **Chapter 05 04: Rural Development**

#### 4.3.1. *Article 05 04 01: Rural Development financed by the EAGGF-Guarantee. Completion of earlier programmes (2000 to 2006)*

No commitment appropriations can be made anymore for these programmes. At the same time, Member States were declaring recoveries of previously paid advances. The final net amount recovered under this article was equal to -EUR 13.3 million.

NB: These recoveries were reduced by EUR 13.2 million, by Amending Budget No 10/2009, in order to partly fund the European Economic Recovery Package-please see also point 1.7 above.

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

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

This article involves the measures taken in order to reinforce the means of on-the-spot controls and to improve the systems of verification so as to limit the risk of frauds and irregularities in detriment of the Community budget. It mainly includes the amounts credited to the EAGF budget through the corrections from accounting clearance of accounts and from the non-respect of deadlines for payments to beneficiaries.

The European Community directly financed measures of approximately EUR 6.4 million mostly for the purchase of satellite images within the framework of the Integrated Administrative and Control System (IACS).

With regard to the accounting clearance of previous years' accounts, the total amount of corrections amounted to -EUR 115.1 million and originated, mainly, from the 2 accounting clearance decisions adopted by the Commission (Commission decisions

2009/87/EC and 2009/367/EC) taken within the year and from the corrections deducted from the Member States reimbursements for not respecting payment deadlines. The 2009 budget retained appropriations amounting to -EUR 490.0 million for these corrections. The Commission closed this account by transferring appropriations amounting to EUR 375.1 million from the assigned revenue collected in the course of 2009 EAGF budget year.

#### 4.4.2. Article 05 07 02: Settlement of disputes

The appropriations of EUR 25.0 million foreseen in this article intend to cover expenditure for which the Commission may be held liable by decision of a court of justice, including the cost of settling claims for damages and interest. Payments made in 2009 amounted to EUR 35.5 million, thus, over-spending the budget's appropriations by EUR 10.5 million. In addition to the budget's voted appropriations for this item, its funding was additionally covered by assigned revenue amounting to EUR 7.2 million and by transfer of voted appropriations from other items of the budget amounting to EUR 3.3 million.

### 4.5. Chapter 05 08: Policy strategy and coordination

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

Appropriations committed with regard to the cost of data collection on approximately 82 059 farm holdings under this network amounted to approximately EUR 13.5 million, thus, under-executing the 2009 budget's commitment appropriations by -EUR 0.5 million.

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

Appropriations committed with regard to cost of data collection on the structure of approximately 6.6 million farm holdings amounted to approximately EUR 15.2 million, thus, under-executing the 2009 budget's commitment appropriations by -EUR 0.7 million.

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

Appropriations committed with regard to the cost of operating the MARS meteorological system amounted to approximately EUR 1.5 million, thus, committing almost all the appropriations foreseen in the 2009 budget.

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

Appropriations committed with regard to the cost of actions, fairs and publications aimed at improving the level of understanding of the CAP amounted to EUR 7.6 million versus the amount of EUR 8.0 million retained in the 2009 budget.

4.5.5. *Article 05 08 09: EAGF – Operational technical assistance*

Appropriations committed with regard to operational technical assistance for the EAGF amounted to approximately EUR 0.3 million versus the amount of EUR 3.3 million retained in the 2009 budget.

**5. COMMENTS ON THE IMPLEMENTATION OF THE EAGF BUDGET FOR POLICY AREAS 11 AND 17**

**5.1. Fisheries (Policy area 11)**

*5.1.1. Article 11 02 01: Intervention in fishery products*

Commitment appropriations for the intervention in fishery products totalled EUR 14.5 million and payment appropriations EUR 15 million. Commitment and payment appropriations were executed for a total sum of EUR 14.42 million and EUR 11 million respectively, i.e. a difference of EUR 0.08 million and EUR 3.9 million respectively (See tables below).

The overall under-use of the budget compared to the forecast figures mostly concerns the compensatory allowance for tuna and compensation under operational programmes. Regarding operational programmes, the compensation awarded by Member States to producer organisations is granted on a voluntary basis. The market situation led to an increase in the use of compensation for withdrawals, carry-over and private storage.

*BUDGET 2009 – Commitments at 31/12/2009*

Line	BUDGET 2009	Initial credits	Final credits after transfer	Committed before 31/12//2009	Balance commitments – final credits
11 02 01	Intervention in fishery products	14 500 000.00	14 500 000.00	14 419 576.35	80 423.65
	<b>Total</b>	<b>14 500 000.00</b>	<b>14 500 000.00</b>	<b>14 419 576.35</b>	<b>80 423.65</b>

*BUDGET 2009 – Payments at 31/12/2009*

Line	BUDGET 2009	Initial credits	Final credits after transfer	Paid before 31/12//2009	Balance payments – final credits
11 02 01	Intervention in fishery products	15 000 000.00	15 000 000.00	11 099 310.20	3 900 689.80
	<b>Total</b>	<b>15 000 000.00</b>	<b>15 000 000.00</b>	<b>11 099 310.20</b>	<b>3 900 689.80</b>

### 5.1.2. Article 11 02 03: Fisheries programme for the outermost regions

Commitment appropriations for the five outermost regions, i.e. the Azores, Madeira, the Canary Islands, French Guiana and Reunion, totalled EUR 15 million. Payment appropriations were set at EUR 18.8 million. Commitments and payments appropriations were executed for a total sum of EUR 14.9 million and EUR 13 million, i.e. a difference of EUR 3.2 million and EUR 5.7 million respectively (See tables below).

Therefore, almost 100% of commitment appropriations and 70% of payment appropriations were executed in 2009. The latest percentage is due to a number of clarifications requested to certain Member States regarding their declarations of expenditure.

*BUDGET 2009 – Commitments at 31/12/2009*

Line	BUDGET 2009	Initial credits	Final credits after transfer	Committed before 31/12/2009	Balance commitments – final credits
11 02 03	Fisheries programme for the outermost regions	15 000 000.00	15 000 000.00	14 996 768.00	3 232.00
	<b>Total</b>	<b>15 000 000.00</b>	<b>15 000 000.00</b>	<b>14 996 768.00</b>	<b>3 232.00</b>

*BUDGET 2009 – Payments at 31/12/2009*

Line	BUDGET 2009	Initial credits	Final credits after transfer	Paid before 31/12//2009	Balance payments – final credits
11 02 03	Fisheries programme for the outermost regions	18 800 000.00	18 800 000.00	13 055 164.83	5 744 835.17
	<b>Total</b>	<b>18 800 000.00</b>	<b>18 800 000.00</b>	<b>13 055 164.83</b>	<b>5 744 835.17</b>

## 5.2 Veterinary expenditure (Policy area 17)

### 5.2.1. Chapter 17 01: Administrative expenditure of Health and Consumer Protection and Chapter 17 04: Food safety, animal health, animal welfare and plant health

#### Introduction

Almost 98% of the C1 commitment credits available from the 2009 budget have been used; an amount of EUR 346.6 million out of EUR 354 million available for the operational and administrative credits for veterinary and plant health measures has been committed. Almost 82 % of the C1 payment appropriations have been used for these measures; an amount of EUR 208.9 million out of EUR 255.1 million available was paid.

Via an amending budget, the commitment appropriations have been increased by EUR 49.3 million; this increase was needed to cover the co-financing by the EU the administration of the vaccines against bluetongue in 2009. As in previous years, there have been some internal transfers; the most important one concerns the reinforcement with EUR 14.6 million of line 17 04 04 01 (for pinewood nematode inter alia in Portugal).

#### 5.2.1.1 Execution of Chapter 17 01

Item 17 01 04 01: Plant-health measures. Expenditure on administrative management

The voted appropriations of EUR 0.3 million were entirely committed for the impact assessment on the plant health policy. Roughly 50% of the payment appropriations were used.

Item 17 01 04 05: Feed and food safety and related activities. Expenditure on administrative management

The voted appropriations of EUR 0.7 million were almost entirely committed in 2009. Nearly 44 % of the available payment appropriations were used.

#### 5.2.1.2 Execution of Chapter 17 04: Food safety, animal health, animal welfare and plant health

Article 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.

The amount of available credits was via the amending budget increased from EUR 223 million to EUR 272.3 million. After a reallocation of credits, executed in the autumn of 2009, an amount of almost EUR 265.5 million was committed (163 commitments) according to the details mentioned below. The reduction of the number of commitments vis-à-vis 2008 (194 commitments) is due to the merge of the TSE, BSE and scrapie programmes into one.

- EUR 112.0 million for the bluetongue programmes;
- EUR 58.5 million for the TSE, BSE and scrapie programmes;
- EUR 71.4 million for the traditional eradication programmes;
- EUR 4.9 million for avian influenza survey programmes and
- EUR 18.6 million for the salmonella control programmes.

Payment credits were executed via 198 C1 payments for an amount of EUR 134.7 million. One payment was also made on C5 appropriations and five were made on C4 credits for a total amount of EUR 4.7 million.

Article 17 04 02 : Other measures in the veterinary, animal welfare and public health field.

The amount of available credits was after transfer increased from EUR 18.1 million to EUR 18.4 million; EUR 18.1 million thereof were committed.

The payment credits were executed via 222 payments (216 C1 and 6 C5 credits) up to a total sum of EUR 12.2 million.

Item 17 04 03 01 : Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health.

Several transfers were made amongst which the most important amounting to EUR 14.6 million was transferred to the plant health line in order to support the eradication of pinewood nematode, in particular in Portugal. The remaining appropriations have been entirely committed via 12 transactions. Only 2/3 of the envelope of payment appropriations (EUR 60 million) has been paid. This is mainly due to the fact that the ex ante audits of claims for the emergency vaccination against bluetongue are still ongoing. Via 20 payments an amount of EUR 40.7 million was paid.

Item 17 04 03 03: Preparatory action. Control posts in relation to transport of animals.

The EUR 4 million foreseen on this line are committed. No payments were made in 2009.

Article 17 04 04: Plant-health measures.

As already mentioned above the commitment appropriations have been increased with EUR 14.6 million to approximately EUR 17.2 million. This increase was needed to cover the financing of the EU contribution towards the eradication of pinewood nematode, inter alia in Portugal.

Via 22 transactions, the available envelope for commitments has been consumed for more than 98%. 23 payments were made; they consumed almost 70% of the available envelope (EUR 2 million).

Article 17 04 07 : Feed and food safety and related activities.

Commitment appropriations were increased by a bit more than EUR 1 million to reach almost EUR 26 million. That amount was committed for almost 100 % via 99 transactions. 68 transactions were made to pay out a bit more than 97 % of the payment (EUR 19 million) appropriations.

### 5.2.1.3. Summary presentation of 2009 commitments and payments made for policy area 17 (except 17 03 02)

#### Overview of the commitments made in 2009 (C1)

Line	BUDGET 2009	Initial Credits	Final credits after transfer	Committed	Balance commitments-final credits
17 04 01 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	223 000 000	272 340 000	265 493 595	-6 846 405
17 04 02 01	Other measures in the veterinary, animal welfare and public-health field	18 100 000	18 402 027	18 116 450	-285 577

17 04 03 01	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health	30 000 000	14 095 235	14 095 235	0
17 04 03 03	Preparatory action related to animal welfare in control posts	4 000 000	4 000 000	4 000 000	0
17 04 04	Plant-health measures	2 500 000	17 175 920	16 849 400	-326 520
17 04 07	Feed and food safety– Expenditure on operational management	25 000 000	25 926 818	25 926 308	-510
17 01 04 01	Plant-health measures – Expenditure on administrative management	300 000	300 000	300 000	0
17 01 04 05	Food and feed – Expenditure on administrative management	675 000	675 000	674 930	-70
	<b>Total</b>	<b>303 575 000</b>	<b>352 915 000</b>	<b>345 455 918</b>	<b>-7 459 082</b>

### Overview of the payments made in 2009 (C1)

Line	BUDGET 2009	Initial Credits	Final credits after transfer	Paid	Balance payments- final credits
17 04 01 01	Animal disease eradication & monitoring programmes & monitoring of the physical conditions of animals that could pose a public-health risk linked to an external factor	155 000 000	155 000 000	134 690 936	-20 309 064
17 04 02 01	Other measures in the veterinary, animal welfare and public-health field	13 000 000	13 000 000	12 172 676	-827 324
17 04 03 01	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health	60 000 000	60 000 000	40 655 128	-19 344 872
17 04 03 03	Preparatory action related to animal welfare in control posts	4 000 000	4 000 000	0	-4 000 000
17 04 04	Plant-health measures	2 000 000	2 000 000	1 366 825	-633 175
17 04 07	Feed and food – Expenditure on operational management	19 000 000	19 000 000	18 465 484	-534 516
17 01 04 01	Plant-health measures – Expenditure on administrative management	300 000	300 000	144 519	-155 481
17 01 04 05	Food and feed – Expenditure on administrative management	675 000	675 000	174 074	-500 926
	<b>Total</b>	<b>253 975 000</b>	<b>253 975 000</b>	<b>207 669 642</b>	<b>-46 305 358</b>

The situation presented in the tables above does not include the budget item 17 01 04 31 whose execution amounted to EUR 1.1 million in both commitment and payment appropriations. Furthermore, these tables present only the situation as it regards C 1 commitment and payment appropriations. For a global overview of the situation of C 1, C 4 and C 5 commitments for chapter 17 01 and 17 04 please refer to annex 7 and 8.

The details of all the C1 commitments done in 2009 by Member State are given in annex 12.

#### 5.2.2. Chapter 17 03 : Public health

Article 17 03 02 : Community Tobacco Fund. Direct payments by the European Union

Almost 100% of the 2009 budget's appropriations (EUR 16.8 million) have been used to fund information programmes of the anti-smoking 'HELP 2.0 – for a life without tobacco' campaign.

This large media campaign is conceived with a special focus on young people and addresses tobacco prevention, cessation and the dangers of passive smoking in the 27 European Union Member States. This initiative is based on an interactive concept, the “Tips”, which allows full participation of its main target: the campaign is co-designed by young people at all stages.

"Help TV Campaign" was launched on World No Tobacco Day 31st May 2009 on 134 national TV channels across 27 Member States, with a Pan-European TV campaign following in September. The three adverts, addressing cessation, prevention and passive smoking, were based around the “tips” concept which is at the heart of the Help campaign – the films show a young European’s absurd tip on how to tackle a smoking issue, and then lead the audience to real advice available on the Help website. 26,000 spots were broadcast in 2009, on 134 TV channels, with a total of 566 219 000 contacts achieved.

The TV campaign is systematically pre and post-tested by Ipsos, the survey-based market research company. Interviews with 26,000 Europeans following the broadcast of the TV campaign are the basis for in-depth evaluation of the impact of the “Help” message across Europe. The Ipsos results show that the Help campaign had a wide reach and the key messages were clearly understood as 48% of all Europeans and 68% of Europeans under 25 years old saw the TV adverts; 89% of young Europeans understood that help was available and 88% of young Europeans recalled that the campaign said a website/phone was also available to provide help.

Online Campaign: In order to reach its core audience (15-24 year olds), the HELP campaign’s presence in the webosphere was reinforced with specific online campaigns and an investment in online search. The campaigns were present on youth-oriented national websites in all European countries and on pan-European sites such as Facebook, Yahoo, MSN and YouTube. Original creatives were used in order to catch the attention of web users and bring them to the Help website. A total of 650 million impressions were achieved in 2009.

Press and public relations were capitalised upon by the Help campaign in 2009 as a unique way to enter the everyday lives of our targets and reinforce the power and reality of the Help message. The purpose of the PR activities in 2009 was to obtain maximum editorial coverage about Help in the print press, on the Internet and on radio and television. In total over 1,400 press cuttings related to the Help campaign were collected.

A widespread in-the-field activity took place as part of the local relay of the Help campaign in 2009. Over 360 events took place across the 27 Member States, including a major launch of the campaign on the 31st May, World No Tobacco Day, at the Brussels 20km race. The general public could carry out CO (carbon monoxide) measurements at the Help stands, an interactive and entertaining way to make visitors aware of the effects of tobacco on their health. Almost 115 000 CO tests were carried out over the year.

The new and improved Help campaign website ([www.help-eu.com](http://www.help-eu.com)), active in 22 languages, was launched following a consultation with young people, and boasts even more interactive features including the “MyHelp Space” personalised page, a relay of all the campaign actions (films, events, tips, Helpisodes) and videos featuring serious advice from anti-smoking experts. It received nearly 4 million visitors in 2009.



In line with the “tips” strategy at the heart of the campaign, the Help website invites users to contribute their own absurd or serious tips in the form of home-made videos and posters, as well as screening tip videos recorded at Help events. Over 1000 tips have been collected to date in the field and on the website in 2009.

For the first time ever, the Help website was also accompanied by “Help in your Pocket” in 2009, a mini-site accessible through your mobile, which allows users to get help whenever and wherever they are.

The "help 2.0" campaign is today one of the largest public health awareness-raising initiatives ever organised in the world.

## **6. IMPLEMENTATION OF ASSIGNED REVENUE**

### **6.1. Revenue assigned to EAGF**

The assigned revenue actually carried over from 2008 into 2009, amounted to EUR 1 474.1 million and has been entirely used for financing expenditure of the 2009 budget year in accordance with article 10 of the Financial Regulation. This amount covered expenditure of EUR 343.8 million for the operational funds for producer organisations and of EUR 1 130.4 million for the single payment scheme. (NB: For details please see annex 10 hereafter).

As far as the assigned revenue collected in 2009, the annex 9 shows that this revenue amounted to EUR 1 086.0 million and it originated from:

- The corrections of the conformity clearance procedure which amounted to approximately EUR 600.5 million.
- The receipts from irregularities which amounted to approximately EUR 147.9 million.
- The milk levy collections which amounted to approximately EUR 337.6 million.

A part of the assigned revenue collected in 2009 amounting to EUR 944.5 million was used in order to cover expenditure incurred within the year:

- EUR 357.5 million was used to cover expenditure for certain market sectors: ie.; for cereals (EUR 18.3 million), for fruit and vegetables (EUR 106.4 million) and for milk (EUR 232.8 million);
- EUR 204.8 million was used to cover expenditure for the single payment scheme;
- EUR 382.1 million was used to cover the amounts still outstanding in the accounting clearance and in the settlement of disputes accounts;

The balance of the assigned revenue collected in 2009 amounting to EUR 141.5 million was automatically carried over into the 2010 budget in order to fund budgetary needs of that year.

## **6.2. Assigned revenue concerning temporary restructuring amounts in the sugar sector**

In November 2008 Member States paid the second instalment of the temporary restructuring amounts due for the 2007/08 sugar quotas while in March 2009 they paid the first instalment of the amounts due for the 2008/09 sugar quotas. The total amount of assigned revenue paid by Member States in 2009 was EUR 1 741.4 compared to the amount of EUR 1 742.0 million initially estimated. In addition, contrary to the initially estimated amount of EUR 2 006.0 million, the assigned revenue carried over from 2008 into 2009 amounted to EUR 2 044.6 million. Therefore, the total amount of assigned revenue available to the EU budget in 2009 in the form of temporary restructuring amounts came to EUR 3 786.0 million.

At this point in time, after the aid payments made to the beneficiaries of the sugar restructuring fund, the temporary restructuring amounts present a balance of EUR 768.3 million which will be carried forward into 2010.

For more details, please see also point 1.8 and annexes 9 and 10.

## **6.3. Sugar Restructuring Fund**

In the course of the 2009 budget year, Member States made total payments for aids to the restructured sugar industry, for diversification aids as well as for aids to sugar refining which amounted to approximately EUR 3 017.7 million. These aids were paid from the aforementioned revenue originating from the temporary restructuring amounts in the sugar sector. Specifically, as regards the payment of these aids, approximately an amount of EUR 2 044.6 million was funded by the assigned revenue carried over from 2008 while the balance amounting to EUR 973.1 million was paid from the assigned revenue transferred to the EU budget in 2009 (NB: For details, please see annex 9 and 10 hereafter).

## 7. BREAKDOWN BY TYPE OF EXPENDITURE

The total EAGF expenditure amounts to EUR 43 454.1 million (excluding the Sugar Restructuring Fund). Hereafter, this expenditure is presented broken down into the most significant categories along with the percentage that these represent in the total EAGF expenditure for 2009:

### *Storage*

Expenditure for storage amounted to EUR 173.4 million, i.e.: 0.04 % of the total. The main products involved were products of the cereals, wine, and milk and pig meat sectors.

### *Export refunds*

Spending on export refunds amounted to EUR 649.5 million, i.e.: 1.509 % of the total.

### *Other market measures*

Other market measures expenditure amounted to EUR 3 085.6 million, i.e.: 7.10 % of the year's total. This category covers expenditure mainly relating to the cereals, fruit and vegetables, wine, milk and milk products, beef and veal, pig meat markets as well as the food programmes. It also includes part of the corrections arising from the audit of agricultural expenditure.

### *Direct aids*

Expenditure for direct aids amounted to EUR 39 113.9 million, i.e.: 90.01 % of the total.

### *Direct expenditure*

This expenditure amounting to EUR 447 million, i.e.: 1.03% was made directly by the Commission and it mostly covered the expenditure relating to farm accounting and agricultural surveys as well as the expenditure for veterinary measures.

### *Rural development*

No appropriations were foreseen in the 2009 budget for the Guarantee Section of the ex-EAGGF<sup>12</sup>. At the same time, Member States were declared recoveries of previously paid amounts to -EUR 13.3 million.

The evolution of this breakdown by type of expenditure for the period 2004-2009 is presented in annex 32.

---

<sup>12</sup> Rural development financed by the ex-European Agricultural Guidance and Guarantee Fund-Guarantee Section (EAGGF) –Programming period 2000-2006.

## 8. SPECIFIC ACTIVITIES

### 8.1. Supply of food from intervention stocks for the benefit of the needy in the Community

In the particularly harsh winter 1986/87, the Community organised an emergency programme for the supply of foodstuffs to the most deprived persons in the Community for a limited period.

When this emergency programme ended, the Community received many calls for this type of measure to be applied on a permanent basis. The Commission submitted a proposal to the Council, which adopted it as Regulation (EEC) No 3730/87 laying down general rules for the supply of food from intervention stocks to designated organisations for distribution to the most deprived persons in the Community. The Commission then adopted an implementing regulation (Commission Regulation (EEC) No 3149/92<sup>13</sup>). In 2007, Council Regulation (EEC) No 3730/87 was repealed and provisions for the Programme were integrated in article 27 of the "Single CMO"<sup>14</sup> Regulation.

Since 1987, the Commission has adopted a distribution plan each year specifying the budget resources and quantities of products allocated to the Member States involved in the scheme.

In 2009, a total of 18 Member States wished to take part in the action (Czech Republic decided to withdraw). The appropriations were shared among the participating Member States according to the number of persons at risk of poverty and the GNI based on the most recent Eurostat statistics, together with the needs for food aid reported by Member States authorities to the Commission. The annual plan was established after consultation of the charities. It was administered at national level by the authorities of the participating Member States. Each Member State designated the organisations that had to distribute food to the needy.

Only sugar was available in intervention in 2009 and therefore resources for purchase on the market of products not forthcoming in intervention were made available. The measure also allowed the transfer of sugar from the Member States where stocks were available, to Member States where such stocks were necessary to implement the scheme but unavailable in Community storage.

The annual plan 2009 was published on 9 October 2008 as Commission Regulation (EC) 983/2008<sup>15</sup>, the financial resources made available for the participating Member states to implement the plan accounted for EUR 496 million while final appropriations for this measure from the budget amounted to EUR 500 million (the budget has been raised by 2/3 compared to 2008). The plan has been modified once by Commission Regulation (EC) No 1303/2008<sup>16</sup> to correct the spelling of some intervention agencies annexed to the Regulation.

---

<sup>13</sup> OJ L 313, 30.10.1992, p. 50.

<sup>14</sup> Council Regulation (EC) No 1234/2007 of 22 October 2007, OJ L 299, 16.11.2007, p. 1.

<sup>15</sup> OJ L 268, 9.10.2008, p. 3.

<sup>16</sup> OJ L344, 20.12.2008, p. 27.

In the 2009 plan, the budget appropriations allocated to each participating Member State amounted to:

**TABLE 1**

2009 plan - Allocation of budget appropriations

<b>Member State</b>	<b>EUR</b>
Belgium	6 984 395
Bulgaria	8 666 207
Estonia	320 646
Greece	20 045 000
Spain	61 957 787
France	77 884 234
Ireland	397 711
Italy	129 220 273
Latvia	5 463 353
Lithuania	9 392 047
Luxembourg	128 479
Hungary	13 417 068
Malta	725 419
Poland	102 177 040
Portugal	24 718 296
Romania	28 202 682
Slovenia	2 279 813
Finland	4 019 550
<b>TOTAL</b>	<b>496 000 000</b>

Within the aforementioned allocations, the quantities of sugar attributed to each participating Member State for distribution to the most deprived persons amounted to:

**TABLE 2**

2009 plan - Allocation of public storage sugar - (Tonnes)

<b>Member State</b>	<b>Sugar</b>
Belgium	4 000
Bulgaria	5 700
Spain	8 450
France	4 995
Italy	12 556
Lithuania	5 614
Hungary	5 000
Malta	571
Poland	49 544
Portugal	2 158
Romania	20 000
Slovenia	1 100
<b>TOTAL</b>	<b>119 688</b>

Equally within the aforementioned allocations, of budget appropriations to each participating Member State for purchases of products in the market for distribution to the most deprived persons were:

**TABLE 3****2009 plan - Allocation of budget appropriations for purchases in the market**

	<i>EUR</i>		
<b>Member State</b>	<b>Cereals</b>	<b>Rice</b>	<b>Skimmed milk powder</b>
Belgium	2 026 200	300 000	3 000 000
Bulgaria	3 545 850	2 400 000	424 500
Estonia	303 930		
Ireland			376 977
Greece	6 000 000	3 000 000	10 000 000
Spain	13 170 300	2 340 000	40 483 716
France	16 412 220	7 897 500	47 898 216
Italia	34 458 775	3 000 000	80 962 837
Latvia	3 312 432		1 866 102
Lithuania	3 317 885	1 543 920	2 224 368
Luxembourg			121 781
Hungary	9 000 000		2 100 000
Malta	80 964	34 250	387 714
Poland	36 471 600		44 350 200
Portugal	2 623 162	3 074 726	17 033 678
Romania	20 262 000		
Slovenia	486 288	300 000	1 018 800
Finland	2 640 000		1 170 000
<b>TOTAL</b>	<b>154 111 606</b>	<b>23 890 396</b>	<b>253 418 889</b>

For the 2009 budget year, the participating Member States spent approximately EUR 477.9 million for the food programmes as detailed in the following table:

**TABLE 4**  
**Expenditure declared until October 2009**

<b>Member States</b>	<i>EUR</i>
Belgium	7 643 772
Bulgaria	5 789 793
Estonia	315 434
Greece	19 674 437
Spain	60 123 400
France	75 804 533
Ireland	376 977
Italy	126 067 729
Latvia	1 414 426
Lithuania	9 196 348
Luxembourg	120 123
Hungary	13 205 194
Malta	718 136
Poland	100 028 990
Portugal	23 729 156
Romania	27 578 353
Slovenia	2 239 055
Finland	3 864 401
<b>TOTAL</b>	<b>477 890 257</b>



## **8.2. Promotion measures – payments by Member States**

Information and promotion programmes for agricultural products implemented in the EU and elsewhere are financed under this chapter. Legal basis is provided by Council Regulation (EC) No 3/2008 and Commission Regulation (EC) 501/2008.

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

The rules also allow the financing of information measures carried out on the initiative of the Commission (sending trade missions to third countries and providing the latter with information on protected designations of origin, protected geographical indications and organic production).

Payments made by Member States from the EU budget for promotion measures amounted to EUR 46.5 million, as compared to the 2009 budget appropriation of EUR 56.0 million. This discrepancy was mainly due to the termination of 8 promotion programmes adopted during the previous years but still ongoing, following the Decision of the German Constitutional Court on the non constitutionality of the resources of the country's main professional organisation. During 2009, a complementary amount of 20 million was dedicated by the Commission to promotion programmes concerning exclusively dairy products to mitigate the severe consequences of the crisis affecting this sector for several years.

The number of approved programmes in 2008 was 42. In 2009, (between 1 January and 31 December 2009), 39 new promotion programmes were approved, both on the internal market and in third countries, by three separate Commission decisions.

## **9. CONTROL MEASURES**

### **9.1. Introduction**

The EU legislation provides for a comprehensive system of management and controls which relies on four levels:

- (a) compulsory administrative structure at the level of Member States, centred around the establishment of paying agencies and an accreditation authority at high level which is competent for issuing and withdrawing the agency's accreditation. The decision for issuing the accreditation is based on a detailed review by an external audit body;
- (b) detailed systems for controls and dissuasive sanctions to be applied by those paying agencies, with common basic features and special rules tailored to the specificities of each aid regime;

- (c) ex-post controls by independent audit bodies on the paying agencies' annual accounts and the functioning of their internal control procedures (under Regulation (EC) No 885/2006<sup>17</sup>) and by special departments on aid measures other than direct payments covered by the IACS (checks based on Regulation (EC) No 485/2008<sup>18</sup>);
- (d) clearance of accounts through the Commission (both annual financial clearance and multi-annual conformity clearance).

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

Article 9(1) of Regulation (EC) No 1290/2005<sup>19</sup> provides for the general obligation of Member States to ensure that transactions financed by the EAGF and the EAFRD are carried out and executed correctly, to prevent and deal with irregularities and to recover amounts unduly paid.

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

The controls are carried out by the paying agencies or by delegated bodies operating under their supervision and effective, dissuasive and proportionate sanctions are imposed if the controls reveal non-compliance with EU rules. The system generally provides for exhaustive administrative controls of 100% of the aid applications, cross-checks with other databases where this is considered appropriate as well as pre-payment on-the-spot controls of a sample of transactions ranging between 1% and 100%, depending on the risk associated with the regime in question. For example, the control rate in the framework of the Integrated Administration and Control System (IACS) is normally 5%. If the on-the-spot controls reveal a high number of irregularities, additional controls must be carried out. The sample of transactions is determined on a risk and/or random basis.

In addition, for most regimes which are not subject to the IACS, on top of the primary and secondary control levels, *ex-post* controls must be carried out in accordance with Regulation (EC) No 485/2008.

## 9.2. Integrated Administration and Control System (IACS)

Regulations (EC) No 1782/2003<sup>20</sup> and (EC) No 796/2004<sup>21</sup> contain the rules on the IACS.

---

<sup>17</sup> OJ L 171, 23.6.2006, p. 90–110.

<sup>18</sup> OJ L 143, 3.6.2008, p. 1–9.

<sup>19</sup> OJ L 209, 11.08.2005, p. 1.

<sup>20</sup> OJ L 270, 21.10.2003, p. 1.

<sup>21</sup> OJ L 141, 30.4.2004, p. 18.

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 payment entitlements, aid applications and integrated controls system (claim processing, on-the-spot checks and sanctioning mechanisms) and a system for identifying and registering animals where applicable. The IACS is fully automated and provides highly efficient controls by maximising the use of computerised and remote controls.

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

The use of standing databases, which are appropriately updated, is well adapted to the schemes whereby aids are directly paid to the farmers and based on the surfaces or on the number of animals, in that the risk can be reduced to the lowest levels. Moreover, the result of the ECA' work shows that, when accurate and reliable data is introduced and the system is properly implemented, the IACS is an effective control system to limit the risk of irregular expenditure. (see point 5.20 and 5.52 in the Court's Annual Report for 2007).

For the financial year 2009, IACS covers some 89% 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 2009, around 59.7% of payments made under the EAFRD were concerned.

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

### **9.3. Market measures**

Market refunds not covered by the IACS comprise other aid schemes, for example export or storage aid, which are governed by specific rules as regards controls and sanctions, as set out in the 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.

#### **9.4. Application of Council Regulation (EC) No 485/2008 (ex-post controls)**

Regulation (EC) No 485/2008 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 scrutiny relates to the commercial documents of those entities receiving or making payments relating directly or indirectly to the system of financing by the EAGF, or their representatives, in order to ascertain whether transactions forming part of the system of financing by the EAGF have actually been carried out and have been executed correctly.

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 export refunds, processing and production subsidies etc. In fact, the ex-post scrutiny covers all subsidies paid to beneficiaries from EAGF (except payments covered by IACS and those excluded by Regulation (EC) No 2311/2000<sup>22</sup>).

In 2009 five missions were carried out covering the following Member States: Belgium, Bulgaria, Portugal, Romania and Spain.

The missions showed that in general checks pursuant to Regulation (EC) No 485/2008 function well in the Member States.

Although there might not be a direct link between the expenditure incurred in 2009 and the one controlled by the post-payment checks, nonetheless assurance can be derived from those checks for 2009 expenditure because the system of controls as such is functioning properly and the error rate revealed is consistently stable and well below materiality.

## **10. CLEARANCE OF ACCOUNTS**

### **10.1. Conformity clearance - Introduction**

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

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

---

<sup>22</sup> OJ L 265, 19.10.2000, p. 10.

such responsibility should be executed in accordance with the principles of effectiveness and equivalence..

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 expenditure both at the level of the final beneficiaries and of the national paying agencies.

## 10.2. Conformity clearance - Audits and decisions adopted in 2009

### 10.2.1. Audits

The following table presents an overview of the conformity missions and their coverage in respect of financial year 2009, broken down per ABB-activity:

<b>FY 2009</b>	<b>ABB 02</b>	<b>ABB 03</b>	<b>ABB 04</b>	<b>Total (1)</b>
No of conformity audits with missions carried out (2)	43	31	29	103

(1) Not including 8 audits covering cross-compliance, 4 audits covering entitlements and 5 audits covering irregularities.

(2) If an audit covers more than one ABB, it is allocated to all ABB covered by that audit.

### 10.2.2. Conformity decisions

During the financial year 2009, two conformity decisions were adopted which had a financial impact in the year. These decisions resulted in the exclusion from EU financing of a total of EUR 655.5 million covering expenditure in the financial years from 2001-2007:

- Decision 2008/960/EC of 8 December 2008 – 29th Decision, amount of EUR 528.5 million,
- Decision No 2009/253/EC of 19 March 2009 – 30th Decision, amount of EUR 127 million.

The breakdown according to sectors is as follows:

*in EUR million*

	<b>Decision 29</b>	<b>Decision 30</b>
Animal premium	42,0	0,2
Arable crops	0,1	102,1
Export refunds	-	20,5
Financial audit & other	153,8	-
Cotton	67,4	-
Fruit & vegetables	75,7	1,9
Intervention measures	6,2	2,3
Olive oil	189,2	-
Rural development	1,5	-
Wine & Tobacco	-13,5	-
Cross-compliance	6,1	-
<b>TOTAL</b>	<b>528,5</b>	<b>127,0</b>

Regulation (EC) No 1290/2005 introduced an automatic clearing mechanism for non recovered irregular payments after 4 years or, in case the recovery is challenged in national courts, 8 years after the establishment of the irregularity. The financial consequences of non recovery are shared by the Member State concerned and the EU on a 50 %-50 % basis. The validity of this '50-50-rule' has been confirmed by the General Court (judgement of 22 April 2010, joined cases T-274/08 and T-275/08). However, the Commission may still decide to charge the Member State for 100 % in cases of negligence by the Member State.

Regarding financial year 2009, Member States reported the information about recovery cases by 1 February 2010. The Member States recovered EUR 125 million during financial year 2009, and the outstanding amount still to be recovered from beneficiaries at the end of that financial year was EUR 1 115 million. The financial consequences of non recovery for cases dating from 2005 or 2001 accounts to EUR 34.7 million to the Member States. Around EUR 21 million will be borne by the EU budget for cases reported irrecoverable during financial year 2009.

### **10.3. Financial clearance**

#### *10.3.1. Introduction*

The financial clearance covers the accounts and control systems set up by the paying agencies. Within this framework, DG AGRI pays particular attention to the certifying bodies' conclusions and recommendations (where weaknesses are found), following their reviews of the paying agencies' management and control systems. As part of this review, the DG AGRI departments also cover aspects relating to the accreditation criteria for the paying agencies and protecting the financial interests of the EU as regards the advances paid, securities obtained and intervention stocks.

The Commission adopts an annual clearance of accounts decision clearing the paying agencies' annual accounts on the basis of the certificates and reports from the certifying bodies, but without prejudice to any subsequent decisions to recover expenditure which proves not to have been in accordance with the EU rules. The Commission must clear the accounts and adopt its clearance decision by 30 April of the year following the financial year in question.

### 10.3.2. Decisions

#### 10.3.2.1 Financial clearance for financial years before 2007

In respect of financial year 2006 DG AGRI launched the procedures for adopting one additional decision clearing the annual accounts of Bayern Umwelt (Germany) and IFADAP (Portugal). Thus, only the accounts of ARBEA (Italy) have not yet been cleared. The total amount still to be cleared is EUR 124 million, representing 0.2 % of total expenditure in financial year 2006.

In respect of financial year 2007, three clearance decisions were adopted in January 2009, clearing the EAGF-accounts of Dienst Regelingen (Netherlands), PRIA (Estonia) and INGA (Portugal); the EAFRD-accounts of AMA (Austria), ALV and Région Wallonne (Belgium), Baden-Württemberg and Bayern (Germany) and also the TRDI-expenditure of PRIA (Estonia). At the end of 2009, three further decisions were launched clearing the annual accounts of an additional 5 paying agencies in respect of their expenditure funded by the EAGF, the EAFRD and the TRDI. Only the accounts of ARBEA (Italy) remain disjoined. The total amount still to be cleared is EUR 101 million, representing 0.2 % of total expenditure in financial year 2007.

#### 10.3.2.2 Financial clearance decision for the financial year 2008

On 29 April 2009 the Commission adopted three decisions clearing the annual accounts of 68 paying agencies in respect of their expenditure funded by the EAGF, the EAFRD and the TRDI. By means of these decisions it cleared an amount of EUR 34 297 million for the EAGF, an amount of EUR 5 119 million for the EAFRD and an amount of EUR 452 million for the TRDI.

At the end of 2009 DG AGRI launched the procedures for adopting three further decisions clearing the annual accounts of 10 paying agencies in respect of their expenditure funded by the EAGF, the EAFRD and the TRDI. By means of these decisions an additional amount of EUR 1 879 million for the EAGF, an amount of EUR 566 million for the EAFRD and an amount of EUR 2 million for the TRDI were cleared in January 2010.

The accounts of ARBEA, Bayern StMLF, ODARC and OPEKEPE are still to be cleared. In total, EUR 2 563 million is still to be cleared for the EAGF, and EUR 376 million for the EAFRD i.e. around 5 % of expenditure. All TRDI expenditure has been cleared.

## 10.4. Appeals brought before the European Courts against clearance decisions

### 10.4.1. *Judgments handed down*

In the financial year 2009 the Court handed down 15 judgments in appeals brought by the Member States against clearance decisions.

In financial year 2009 the Court rejected appeals brought in the following cases:

- judgment of 12 November 2008 in case T-60/07 brought by Kingdom of Spain;
- judgment of 13 November 2008 in case T-224/04 brought by Italian Republic;
- judgment of 26 November 2008 in case T-263/06 brought by Hellenic Republic;
- judgment of 26 November 2008 in case T-278/06 brought by United Kingdom of Great Britain and Northern Ireland;
- judgment of 30 April 2009 in case T-281/06 brought by Kingdom of Spain;
- judgment of 11 June 2009 in case T-33/07 brought by Hellenic Republic;
- judgment of 16 June 2009 in case T-369/05 brought by Kingdom of Spain;
- judgment of 10 July 2009 in case T-373/05 brought by Italian Republic;
- judgment of 4 September 2009 in case T-368/05 brought by Republic of Austria;
- judgment of 30 September 2009 in case T-55/07 brought by Kingdom of the Netherlands;
- judgment of 30 September 2009 in case T-432/07 brought by Republic of France.

In financial year 2009 the Court partially annulled Commission decisions in the following cases:

- judgment of 17 June 2009 in case T-50/07 brought by Portuguese Republic concerning decision ad-hoc No 23;
- judgment of 1 July 2009 in case T-259/05 brought by Kingdom of Spain concerning decision ad-hoc No 18;
- judgment of 12 September 2009 in case T-243/05 brought by Hellenic Republic concerning decision ad-hoc No 18.

In financial year 2009, the Court annulled the Commission decision in the following case:

- judgment of 30 September 2009 in case T-183/06 brought by Portuguese Republic concerning decision ad-hoc No 21.



#### *10.4.2. Appeals pending*

The situation as at 15 October 2009 with regard to appeals pending is shown, together with the amounts concerned, in annex 34

## **11. RELATIONS WITH PARLIAMENT AND THE EUROPEAN COURT OF AUDITORS**

### **11.1. Relations with Parliament**

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

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

The Committee on Budgetary Control monitored the correct implementation of the 2007 budget. It was asked to draw up the Parliamentary Decision (OJ L 255, 26 September 2009) by which discharge (in respect to the implementation of the general budget of the European Union for the 2007 financial year) was granted to the Commission on 23 April 2009.

### **11.2. Relations with the European Court of Auditors**

#### *11.2.1. Mission of the European Court of Auditors*

The European Court of Auditors is the Union's external auditor, in charge of the audit of the Union finances with a view to improving the Union financial management. The Maastricht Treaty strengthened its role by requiring it to provide a statement of assurance as to the reliability of the Community accounts and the legality and regularity of the underlying transactions. Issuing this statement certifies that the accounts give an accurate picture of the year in question. It is also of prime importance to the budgetary authority in its deliberations on the granting of the discharge.

The Treaty of Lisbon has not introduced any substantial modification to the Court's structure, functioning and role.

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, sector letters and annual and special reports. In the light of these investigations the Court frequently makes suggestions and recommendations to the Commission as to how to improve its financial management and make Community supervisory and control systems more effective.

### 11.2.2. *Annual Report 2008*

Each year the Court of Auditors draws up a report which over several chapters scrutinises the management of the Community budget for the previous financial year. The report is the result of the audits made by the Court in the Community institutions and inspection visits to Member States.

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

The annual report for the 2008 financial year together with the Commission's replies included one chapter (Chapter 5) on Agriculture and natural resources, covering the Agricultural Guarantee Fund expenditure. For the first time the Court of Auditors has concluded that the policy group "Agriculture and Natural resources" as a whole is free from material error and that the overall estimated error rate is below the materiality threshold of 2%.

The main findings by the Court and the replies given by the Commission concerned the following domains:

Regularity of transactions in Agriculture and rural development (5.13-5.22; 5.62)

IACS (5.27–5.32; 5.35-5.38; 5.64; Annex 5.1, table 2.1)

Rural development (5.33; 5.39-5.41; 5.63; 5.66; Annex 5.1, table 2.2)

Single Payment Scheme – Cross compliance (5.46-5.52; 5.65)

The Commission's clearance of accounts procedure (5.53–5.59; Annex 5.3)

The follow-up to previous observations is included in Annex 5.2 and relate to issues such as interest rate subsidies, agri-environmental measures, IACS, SPS, olive oil and ex-post scrutiny.

Like in previous years, the Court's observations on budgetary management were consolidated in a separate chapter of the report (Chapter 3). Another separate chapter is devoted to the Commission internal control system (Chapter 2) and the Court's statement of assurance is included in Chapter 1.

### 11.2.3. *Special Reports by the Court of Auditors*

In 2009, the Court published three special reports in the field of agriculture:

Special report No 14/2009 "Have the management instruments applied to the market in milk and milk products achieved their main objectives?", published on 15 October 2009;

Special report No 10/2009 on "Information provision and promotion measures for agricultural products", published on 8 July 2009;

Special report No 06/2009 on the "European Union food aid for deprived persons: an assessment of the objectives, the means and the methods employed", published on 22 September 2009.

## 12. BASIC RULES GOVERNING THE EAGF & AMENDMENTS MADE IN 2009

### 12.1. Checks

- Council Regulation (EEC) No 485/2008 of 26 May 2008 on scrutiny by Member States of transactions forming part of the system of financing by the European Agricultural Guarantee Fund (Codified version) (OJ L 143, 3.6.2008, p. 1);
- Commission Regulation (EC) No 4/2004 of 23 December 2003 laying down detailed rules for the application of Council Regulation (EEC) No 4045/89 on scrutiny by Member States of transactions forming part of the system of financing by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (OJ L 2, 6.1.2004, p. 3);  
*as last amended by Regulation (EC) No 40/2006 of 10 January 2006 (OJ L 8, 13.1.2006, p. 4);*
- Council Regulation (EC) No 1782/2003 of 29 September 2003 (OJ L 270, 21.10.2003, p. 1) establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers, and repealing Council Regulation (EEC) No 3508/92 of 27 November 2002 (OJ L 94, 31.3.2004, p. 70),  
*as last amended by Regulation (EC) No 1009/2008 of 9 October 2008 (OJ L 276, 17.10.2008, p. 1);*
- Council Regulation (EC) No 73/2009 of 19 January 2009 (OJ L 30, 31.1.2009, p. 16) establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers, amending Regulations (EC) No 1290/2005, (EC) No 247/2006, (EC) No 378/2007 and repealing Regulation (EC) No 1782/2003 with effect from 1 January 2009 (with some exceptions mentioned in Article 149), as last amended by Regulation (EU) No 360/2010 of 27 April 2010 (OJ L 106, 28.4.2010, p. 1);
- Commission Regulation (EC) No 796/2004 of 21 April 2004 (OJ L 141, p. 18) laying down detailed rules for the implementation of cross-compliance, modulation and the integrated administration and control system provided for in of Council Regulation (EC) No 1782/2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and repealing Commission Regulation (EC) No 2419/2001 of 11 December 2001 (OJ L 141, 30.4.2004, p. 8.), as last amended by Regulation (EC) No 380/2009 of 8 May 2009 (OJ L 116, 9.5.2009, p. 9);
- Commission Regulation (EC) No 1122/2009 of 30 November 2009 (OJ L 316, 2.12.2009, p. 65) laying down detailed rules for the implementation of Council Regulation (EC) No 73/2009 as regards cross-compliance, modulation and the integrated administration and control system, under the direct support schemes for farmers provided for that Regulation, as well as for the implementation of

Council Regulation (EC) No 1234/2007 as regards cross-compliance under the support scheme provided for the wine sector and repealing Commission Regulation (EC) No 796/2004 of 21 April 2004 (OJ L 141, p. 18), as last amended by Regulation (EU) No 146/2010 of 23 February 2010 (OJ L 47, 24.2.2010, p. 1);

## 12.2. Clearance of accounts

- Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p. 1),  
*as last amended by Regulation (EC) No 473/2009 of 25 May 2009 (OJ L 144, 9.6.2009, p. 3);*
- Commission Regulation (EC) No 885/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the accreditation of paying agencies and other bodies and the clearance of the accounts of the EAGF and of the EAFRD (OJ L 171, 23.6.2006, p. 90),  
*as last amended by Regulation (EC) No 1034/2008 of 21 October 2008 (OJ L 279, 22.10.2008, p. 13).*

## 12.3. Public storage

### (a) Basic rules

- Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p.1), *as last amended by Regulation (EC) No 473/2009 of 25 May 2009 (OJ L 144, 9.6.2009, p. 3);*
- Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products - Single CMO Regulation - (OJ L 299, 16.11.2007, p.1), *as last amended by Regulation (EC) No 1140/2009 of 20 November 2009 (OJ L 312, 27.11.2009, p.4);*
- Commission Regulation (EEC) No 3149/92 of 29 October 1992 laying down detailed rules for the supply of food from intervention stocks for the benefit of the most deprived persons in the Community (OJ L 313, 30.10.1992, p. 50), *as last amended by Regulation (EC) No 46/2010 of 19 January 2010 (OJ L 14, 20.1.2010, p. 1);*
- Commission Regulation (EC) No 884/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the financing by the European Agricultural Guarantee Fund (EAGF) of intervention measures in the form of public storage operations and the accounting of public storage operations by the paying agencies of the Member States (OJ L 171, 23.6.2006, p. 35), *as amended by Regulation (EC) No 720/2009 of 6 August 2009 (OJ L 205, 7.8.2009, p. 15);*

### (b) Depreciation on buying in

- Commission Regulation (EC) No 998/2008 of 14 October 2008 fixing the depreciation coefficients to be applied when agricultural products are bought in for the 2009 accounting year (*OJ L 273, 15.10.2008, p. 3*);
- (c) Additional depreciation at the end of the financial year
- Commission Decision C (2009) 7762 of 13 October 2009 (not published) setting the amounts and detailed rules for the depreciation of stocks of certain agricultural products bought in by public intervention by the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Federal Republic of Germany, the Republic of Estonia, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Italian Republic, the Republic of Cyprus, the Republic of Lithuania, the Republic of Hungary, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden, and the United Kingdom of Great Britain and Northern Ireland during 2009;
- (d) Uniform interest rate
- Commission Regulation (EC) No 999/2008 of 14 October 2008 fixing the interest rates to be used for calculating the costs of financing intervention measures comprising buying-in, storage and disposal for the 2009 EAGF accounting year (*OJ L 273, 15.10.2008, p. 5*);
- (e) Standard amounts
- Commission Decision C(2008) 5042 of 18 September 2008 (not published) fixing, for the 2009 financial year, the standard amounts to be used for financing physical operations arising from the public storage of agricultural products, as amended by Decision C(2008) 6834 of 14 November 2008.

**ANNEXES TO THE COMMISSION STAFF WORKING DOCUMENT**  
**accompanying the 3rd FINANCIAL REPORT FROM THE COMMISSION**  
**TO THE EUROPEAN PARLIAMENT AND THE COUNCIL**

**on**

**THE EUROPEAN AGRICULTURAL GUARANTEE FUND**

**– 2009 FINANCIAL YEAR –**

## 13. ANNEXES

### General

1. EAGF budgetary procedure for 2009
2. Part of ex-EAGGF-Guarantee & EAGF budget in the EU budget, 2003 to 2009

### Cash position and management of appropriations

3. Summary of outturn for 2009
4. Monthly reimbursements to Member States in the 2009 financial year
5. Direct payments by the European Commission in the 2009 financial year. Part I
6. Direct payments by the European Commission in the 2009 financial year. Part II

### Budget outturn

7. EAGF 2009 Analysis of Budget execution – Part I: Summary Table
8. EAGF 2009 Analysis of Budget execution – Part II: Detailed Table
9. EAGF 2009 Analysis of execution of Assigned revenue C4
10. EAGF 2009 Analysis of execution of Assigned revenue C5
11. EAGF 2009 Veterinary & Plant Health measures. Budget execution financed by EAGF
12. EAGF 2009 Veterinary & Plant Health measures. Budget execution by MS financed by EAGF
13. EAGF 2009 Expenditure for Direct aids by measure and by Member State
14. EAGF 2009 Expenditure for Export refunds by Member State
15. EAGF 2009 Expenditure for Intervention in storage
16. EAGF 2009 Expenditure by Article and by Member State
17. EAGF 2009 Breakdown expenditure
18. EAGF 2009 Expenditure by sector according to the economic nature of the measures
19. EAGF 2009 Quantity & value of the products in public intervention stores of the intervention agencies
20. Evolution of EAGF Expenditure by Article. Financial years 2007 to 2009.
21. Evolution of EAGF Expenditure by sector and type of action. Financial years 2007 to 2009.
22. Evolution of EAGF Expenditure by sector. Summary table. Financial years 2007 to 2009.
23. Evolution of EAGF Expenditure by sector and in % terms. Financial years 2003 to 2009.
24. Evolution of EAGF Expenditure by Member State & in % terms. Financial years 2002 to 2009.
25. Evolution of EAGF Direct aids expenditure by measure. Financial years 2007 to 2009.
26. Evolution of EAGF Direct aids expenditure by sector. Financial years 2007 to 2009.
27. Evolution of EAGF Direct aids expenditure by article. Financial years 2007 to 2009.
28. Evolution of EAGF Total Direct aids expenditure. Financial years 2002 to 2009.
29. Evolution of EAGF Export refunds expenditure by sector. Financial years 2002 to 2009.
30. Evolution of EAGF Export refunds expenditure by MS. Financial years 2004 to 2009.
31. Evolution of EAGF Storage expenditure. Analytical table. Financial years 2002 to 2009.
32. Evolution of EAGF Breakdown expenditure. Financial years 2004 to 2009.
- 33.I Detail expenditure by Member State against the 2009 EAGF budget. Part. I
- 33.II Detail expenditure by Member State against the 2009 EAGF budget. Part. II

### Clearance of accounts

34. Situation at 15.10.2009 regarding appeals before the Court of Justice against Clearance of accounts
35. Financial corrections (Decisions 1-30) by Decision and financial year.

ANNEX 1  
 EAGF Budgetary procedure for 2009

Commitment Appropriations												In EUR Million			
Title	Chapter	Article	Heading	PDB ***		DB Council first reading**		DB EP first reading***		Amending Letter		Council second reading		BUDGET	
				CA-	PA-	CA-	PA-	CA-	PA-	CA-	PA-	CA-	PA-	CA-	PA-
<b>05 01</b>	<b>MANAGEMENT AND SUPPORT EXPENDITURE OF POLICY AREA AGRICULTURE AND RURAL DEVELOPMENT</b>			<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>
05 01 04	Non operational technical assistance for EAGF (7)			9,02	9,02	9,02	9,02	9,02	9,02	9,02	9,02	9,02	9,02	9,02	9,02
<b>05 02</b>	<b>INTERVENTIONS IN AGRICULTURAL MARKETS</b>			<b>3.462,72</b>	<b>3.462,72</b>	<b>3.312,72</b>	<b>3.312,72</b>	<b>4.113,17</b>	<b>4.113,17</b>	<b>3.454,06</b>	<b>3.454,06</b>	<b>3.409,52</b>	<b>3.409,52</b>	<b>3.409,52</b>	<b>3.409,52</b>
05 02 01	Cereals			42,10	42,10	39,72	39,72	42,10	42,10	42,60	42,60	40,22	40,22	40,22	40,22
05 02 02	Rice			pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 03	Refunds on non-Annex 1 products			70,00	70,00	66,03	66,03	70,00	70,00	127,00	127,00	127,00	127,00	127,00	127,00
05 02 04	Food programmes			315,10	315,10	315,10	315,10	350,10	350,10	500,10	500,10	500,10	500,10	500,10	500,10
05 02 05	Sugar			103,20	103,20	97,36	97,36	103,20	103,20	182,30	182,30	182,30	182,30	182,30	182,30
05 02 06	Olive oil			51,50	51,50	48,58	48,58	51,50	51,50	49,20	49,20	46,48	46,48	46,48	46,48
05 02 07	Textile plants			21,00	21,00	19,81	19,81	21,00	21,00	21,00	21,00	19,81	19,81	19,81	19,81
05 02 08	Fruit and vegetables (1)			684,90	684,90	646,12	646,12	684,90	684,90	343,60	343,60	343,59	343,59	343,59	343,59
05 02 09	Products of wine-growing sector			1.406,00	1.406,00	1.326,39	1.326,39	1.406,00	1.406,00	1.347,24	1.347,24	1.320,97	1.320,97	1.320,97	1.320,97
05 02 10	Promotion			50,12	50,12	50,12	50,12	50,12	50,12	58,12	58,12	58,12	58,12	58,12	58,12
05 02 11	Other plant products/measures			381,60	381,60	381,60	381,60	381,60	381,60	386,70	386,70	386,70	386,70	386,70	386,70
05 02 12	Milk and milk products			140,00	140,00	135,87	135,87	140,00	140,00	142,00	142,00	137,87	137,87	137,87	137,87
05 02 13	Beef and veal			36,10	36,10	34,06	34,06	36,10	36,10	51,10	51,10	50,58	50,58	50,58	50,58
05 02 14	Sheepmeat and goatmeat			pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products			161,10	161,10	151,98	151,98	163,55	163,55	203,10	203,10	195,79	195,79	195,79	195,79
<b>05 03</b>	<b>DIRECT AIDS</b>			<b>39.077,00</b>	<b>39.077,00</b>	<b>39.077,00</b>	<b>39.077,00</b>	<b>39.112,00</b>	<b>39.112,00</b>	<b>37.779,00</b>	<b>37.779,00</b>	<b>37.779,00</b>	<b>37.779,00</b>	<b>37.779,00</b>	<b>37.779,00</b>
05 03 01	Decoupled direct aids (2)			32.525,00	32.525,00	32.525,00	32.525,00	32.525,00	32.525,00	31.295,00	31.295,00	31.295,00	31.295,00	31.295,00	31.295,00
05 03 02	Other direct aids			5.990,00	5.990,00	5.990,00	5.990,00	6.025,00	6.025,00	5.922,00	5.922,00	5.922,00	5.922,00	5.922,00	5.922,00
05 03 03	Additional amounts of aid			562,00	562,00	562,00	562,00	562,00	562,00	562,00	562,00	562,00	562,00	562,00	562,00
<b>05 04</b>	<b>RURAL DEVELOPMENT (3)</b>			<b>0,00</b>	<b>185,00</b>	<b>0,00</b>	<b>185,00</b>	<b>0,00</b>	<b>185,00</b>	<b>0,00</b>	<b>185,00</b>	<b>0,00</b>	<b>185,00</b>	<b>0,00</b>	<b>185,00</b>
05 04 01	Rural development financed by the EAGGF-Guarantee section - Programming period 2000-2006 (3)			pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 04 03	Plant and animal genetic resources - Completion of earlier measures			pm	3,00	pm	3,00	pm	3,00	pm	3,00	pm	3,00	pm	3,00
05 04 04	TRDI by the EAGGF Guarantee Section for the new Member States (4)			pm	182,00	pm	182,00	pm	182,00	pm	182,00	pm	182,00	pm	182,00
<b>05 07</b>	<b>AUDIT OF AGRICULTURAL EXPENDITURE</b>			<b>-73,50</b>	<b>-73,50</b>	<b>-303,50</b>	<b>-303,50</b>	<b>-73,50</b>	<b>-73,50</b>	<b>-48,50</b>	<b>-48,50</b>	<b>-458,50</b>	<b>-458,50</b>	<b>-458,50</b>	<b>-458,50</b>
05 07 01	Control of agricultural expenditure (5)			-73,50	-73,50	-303,50	-303,50	-73,50	-73,50	-73,50	-73,50	-483,50	-483,50	-483,50	-483,50
05 07 02	Settlement of disputes			pm	pm	pm	pm	pm	pm	25,00	25,00	25,00	25,00	25,00	25,00
<b>05 08</b>	<b>POLICY STRATEGY AND COORDINATION OF POLICY AREA AGRICULTURE &amp; RURAL DEVELOPMENT (8)</b>			<b>40,84</b>	<b>37,41</b>	<b>40,84</b>	<b>37,41</b>	<b>42,84</b>	<b>39,41</b>	<b>42,14</b>	<b>38,71</b>	<b>42,14</b>	<b>38,71</b>	<b>42,14</b>	<b>38,71</b>
05 08 01	Farm Accountancy Data Network (FADN)			13,98	13,88	13,98	13,88	13,98	13,88	13,98	13,88	13,98	13,88	13,98	13,88
05 08 02	Surveys on the structure of agricultural holdings			15,40	10,95	15,40	10,95	15,40	10,95	15,40	10,95	15,40	10,95	15,40	10,95
05 08 03	Restructuring of systems for agricultural surveys			1,46	2,58	1,46	2,58	1,46	2,58	1,46	2,58	1,46	2,58	1,46	2,58
05 08 06	Enhancing public awareness of the common agricultural policy			8,00	8,00	8,00	8,00	10,00	10,00	8,00	8,00	8,00	8,00	8,00	8,00
05 08 09	EAGF - Operational technical assistance			2,00	2,00	2,00	2,00	2,00	2,00	3,30	3,30	3,30	3,30	3,30	3,30
05	AGRICULTURE (Financed by EAGF)			42.516,08	42.697,64	42.136,08	42.317,64	43.203,53	43.385,09	41.235,72	41.417,28	40.781,18	40.962,75	40.781,18	40.962,75
11	FISHERIES MARKETS (Financed by EAGF)			29,50	29,50	29,50	29,50	29,50	29,50	29,50	32,00	29,50	32,00	29,50	32,00
17	VETERINARY, PHYTOSANITARY & PUBLIC HEALTH (Financed by EAGF)			314,68	269,08	314,68	269,08	322,08	273,88	314,68	269,08	314,68	269,08	320,68	271,08
<b>TOTAL EAGF APPROPRIATIONS (6)</b>				<b>42.860,25</b>	<b>42.996,22</b>	<b>42.480,25</b>	<b>42.616,22</b>	<b>43.555,10</b>	<b>43.688,47</b>	<b>41.579,89</b>	<b>41.718,36</b>	<b>41.125,36</b>	<b>41.263,82</b>	<b>41.131,36</b>	<b>41.265,82</b>
05 02 16	Sugar Restructuring Fund			pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
<b>TOTAL APPROPRIATIONS (6)</b>				<b>42.860,25</b>	<b>42.996,22</b>	<b>42.480,25</b>	<b>42.616,22</b>	<b>43.555,10</b>	<b>43.688,47</b>	<b>41.579,89</b>	<b>41.718,36</b>	<b>41.125,36</b>	<b>41.263,82</b>	<b>41.131,36</b>	<b>41.265,82</b>

(1) PDB -> Additional needs, to be covered by assigned revenue, estimated at 85 Mio €. Amending Letter. AL -> Additional needs, to be covered by assigned revenue: estimated at 515 Mio €  
 (2) PDB -> Additional needs, to be covered by assigned revenue, estimated at 650 Mio €. Amending Letter. AL -> Additional needs, to be covered by assigned revenue: estimated at 1.861 Mio €  
 (3) RURAL DEVELOPMENT financed by the ex-European Agricultural Guidance and Guarantee Fund-Guarantee section (EAGGF) - Programming period 2000-2006  
 (4) Transitional instrument for the financing of rural development by ex-EAGGF Guarantee Section for the new Member States - Completion of programmes 2004-2006  
 (5) Control of agricultural expenditure: Article 05 07 01, except items 05 07 01 10 and 05 07 01 11.  
 (6) In column 'EP First reading', reserves of 181.3 Mio € (item 05020812) and of 1.1 Mio € (item 17 01 04 31), are not included.  
 (7) The budget item concerning EAGF is 05 01 04 01.  
 (8) Appropriations for a pilot project (EUR 1.5 million) were foreseen in article 05 08 10. This pilot project was not eventually carried out.

\* CA : Commitment Appropriations  
 \*\* PA: Payment Appropriations  
 \*\*\* PDB : Preliminary Draft Budget  
 \*\*\*\* DB: Draft Budget  
 \*\*\*\*\* EP: European Parliament



**EAGF - EUROPEAN AGRICULTURAL GUARANTEE FUND**

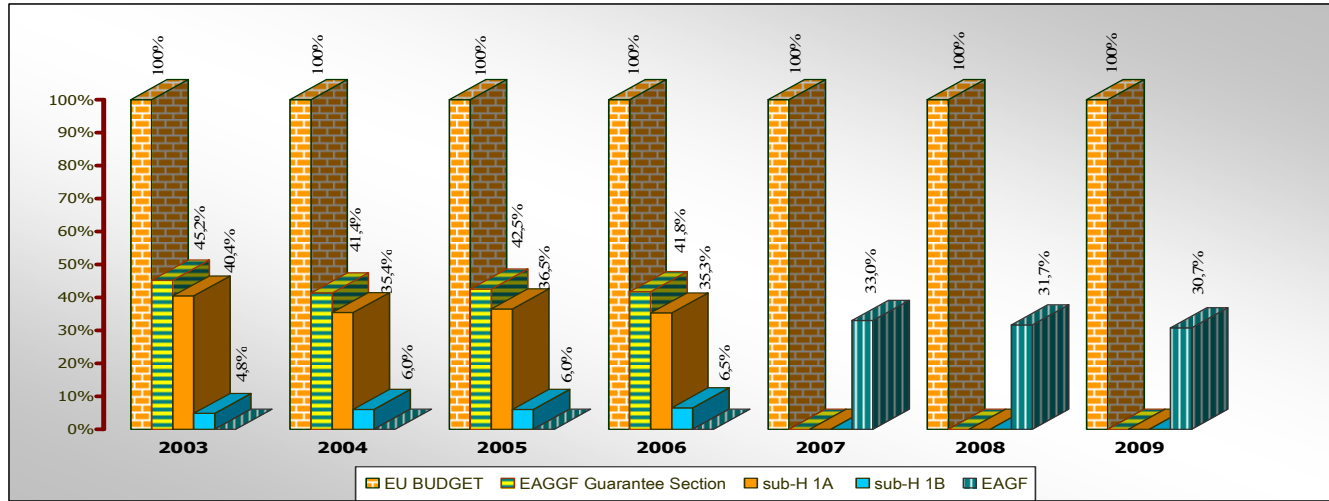
**ANNEX 2**

**PART OF THE EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF IN THE EU BUDGET**  
**2003 to 2009 FINANCIAL YEARS \***

Commitment Appropriations

BUDGET YEAR	2003	2004	2005	2006	2007	2008	2009
<b>European Union BUDGET</b>	100%	100%	100%	100%	100%	100%	100%
<b>European Agricultural Guidance and Guarantee Fund - Guarantee Section - HEADING 1</b>	<b>45,2%</b>	<b>41,4%</b>	<b>42,5%</b>	<b>41,8%</b>	-	-	-
of which sub-Heading 1A	40,4%	35,4%	36,5%	35,3%	-	-	-
of which sub-Heading 1B	4,8%	6,0%	6,0%	6,5%	-	-	-
<b>European Agricultural Guarantee Fund - HEADING 2</b>	-	-	-	-	<b>33,0%</b>	<b>31,7%</b>	<b>30,7%</b>

(\*) 2003 to 2006 financial years: European Agricultural Guidance and Guarantee Fund-Guarantee Section (EAGGF). Commitment appropriations. HEADING 1, sub-Headings 1A and 1B  
 2007 to 2009 financial years: European Agricultural Guarantee Fund (EAGF). Commitment appropriations. HEADING 2



**Annex 3**  
**Summary of outturn for 2009**

**EAGF - BUDGET**

In EUR

Expenditure section of budget (1)	Commitment appropriations	Payment appropriations	Revenue section of budget (AR) (3)	Estimates
1. Initial appropriations for EAGF	41.131.356.325	41.265.823.325	1.Conformity clearance	600.000.000
2. Amending budgets (2)	-85.660.000	-246.200.000	2. Irregularities	105.000.000
<b>3. Final appropriations for EAGF, of which:</b>	<b>41.045.696.325</b>	<b>41.021.423.325</b>	3. Superlevy from milk producers	337.000.000
3a. Appropriations for shared management (excluding TRDI EU-10) (4)	40.589.704.325	40.589.704.325	4. Temporary restructuring amounts for sugar sector (5)	1.742.000.000
3b. Appropriations for expenditure under direct payments (6)	455.992.000	360.919.000	<b>Total forecast of AR</b>	<b>2.784.000.000</b>
3c. Appropriations for TRDI EU-10 (7)	0	70.800.000		

- (1) Appropriations entered in the 2009 budget taking into account the assigned revenue to be collected in 2009 and the carry-over from 2008 to 2009 in accordance with Article 10 of the Council Regulation (EC) No 1605/2002.
- (2) For commitment appropriations, Amending Budgets No 8 and No 10/2009 foresee a reduction of EUR 135.0 million for the European Economic Recovery Package (ERRP) and an increase for Policy Area 17-Veterinary and Phytosanitary measures expenditure (Directorate-General Health and Consumers), of EUR 49.3 million. For payment appropriations, the Amending Budget No 10/2009 foresees a reduction of EUR 135 million for the European Economic Recovery Package (ERRP) and of EUR 111.2 million for the Transitional Rural Development Instrument (TRDI), ex-European Agricultural Guidance and Guarantee Fund - Guarantee Section (ex-EAGGF).
- (3) 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 comments
- (4) TRDI: Transitional Rural Development Instrument for EU-10
- (5) This revenue is used to provide appropriations for the payment of Sugar Restructuring Fund support
- (6) 80% of commitment appropriations concern Policy area 17-Veterinary and phyto-sanitary measures expenditure (Directorate-General Health and Consumers). The rest concern equally Policy area 05- Agriculture and Rural Development (Directorate-General Agriculture and Rural Development) and Policy area 11-Fisheries (Directorate-General Maritime Affairs and Fisheries). Payments for Directorate-General Maritime Affairs and Fisheries include EUR 1.8 million which was transferred from other items of Policy area 11-Fisheries.
- (7) At the end of the year, the original payment appropriations of EUR 182 million were decreased to EUR 70.8 million following the Amending Budget No 10/2009

**EAGF - EXECUTION**

In EUR

Summary of execution	Execution of commitment appropriations	Execution of payment appropriations (8)
Shared management (excluding TRDI EU-10) (4):	46.024.783.279,92	46.024.783.279,92
- of which Sugar Restructuring Fund	3.017.689.890,69	3.017.689.890,69
Direct payments	444.795.087,91	270.611.015,99
TRDI EU 10	0,00	67.170.526,24
<b>Total</b>	<b>46.469.578.367,83</b>	<b>46.362.564.822,15</b>

Assigned Revenue (excluding Sugar Restructuring Fund)	
Forecasted revenue	1.042.000.000,00
Revenue received	1.086.022.089,60
<b>Difference</b>	<b>-44.022.089,60</b>

In EUR

Expenditure - shared management, excluding Sugar Restructuring Fund and TRDI EU-10 (9)			
	Initial appropriations (C1)	Appropriations from AR (C4)	Carry over of appropriations from AR of 2008 (C5)
Appropriations	40.589.704.325,00	1.086.022.089,60	1.474.138.098,78
Execution (10)	40.963.379.315,93	569.575.974,52	1.474.138.098,78
Appropriations cancelled	1.254.823,16	-	0,00
Carry over to 2010	-	141.516.300,99	-

- (9) Commitment appropriations = payment appropriations
- (10) According to the Decision No 56, Budgetary Authority approved transfer of appropriations coming from assigned revenue (C4) to cover the lack of appropriations (C1) on the budget line 05 07 01 06. Actual amount used was EUR 374 929 814,16

In EUR

Sugar Restructuring Fund					
Revenue section of budget		Expenditure section of budget			
		Initial appropriations	Appropriations from AR	Carry over of appropriations from AR of 2008	
Forecasted revenue	1.742.000.000,00	pm	1.741.417.405,37	2.044.563.924,99	
Revenue received	1.741.417.405,37		973.125.965,70	2.044.563.924,99	
			-	0,00	
			768.291.439,67	-	

- (11) Commitment appropriations = payment appropriations

In EUR

Direct payments				
	Commitment appropriations	Decommitments	Payments appropriations (8)	Carry over to 2010 (12)
1. Appropriations	455.992.000,00		360.919.000,00	-
2. Execution	444.795.087,91		270.611.015,99	31.370.402,92
3. Appropriations cancelled (1-2)	11.196.912,09		90.307.984,01	-

- (12) carry over to 2010 only for non differentiated appropriations

In EUR

Direct payments - Carry over from 2008 to 2009 (non differentiated appropriations)				
	Commitment appropriations	Decommitments	Payments	Cancelled
Carried over credits	31.608.833,97	2.008.894,39	29.279.444,48	320.495,10

TRDI EU 10	Commitment appropriations	Execution of commitment appropriations	Payment appropriations (10)	Execution of payment appropriations	Remaining
<b>2009</b>	0,00	0,00	70.800.000,00	67.170.526,24	3.629.473,76

TRDI EU-10	Outstanding commitments (RAL)	Execution of payment	Outstanding commitments (RAL)
<b>2006</b>	288.000.002,00	67.170.526,24	220.829.475,76

ANNEX 4

Monthly reimbursements to Member States in the 2009 financial year

TO PAY in EUR	200811 January	200812 February	200901 March	200902 April	200903 May	200904 June	200905 July	200906 August	200907 September	200908 October	200909 November	200910 December	2009 Compl. Payment	Financial year 2009	TO PAY in EUR
BE	33.150.000	469.510.000	19.040.000	25.180.000	-18.850.000	13.460.000	-1.040.000	185.910.000	18.450.000	7.990.000	6.310.000	28.280.000	8.266,69	787.398.266,69	BE
BG	-2.880.000	81.350.000	70.000	35.790.000	47.330.000	32.080.000	100.000	14.510.000	140.000	4.100.000	3.580.000	4.820.000	5.609,16	220.995.609,16	BG
CZ	-24.760.000	400.060.000	37.860.000	77.360.000	-11.830.000	5.940.000	3.900.000	1.880.000	1.090.000	2.530.000	6.060.000	6.090.000	5.267,69	506.185.267,69	CZ
DK	-10.520.000	841.700.000	41.520.000	37.230.000	5.570.000	16.990.000	-80.030.000	51.420.000	4.440.000	7.600.000	4.510.000	3.870.000	9.000,47	924.309.000,47	DK
DE	-242.810.000	5.406.140.000	24.160.000	22.370.000	-167.120.000	7.870.000	15.730.000	668.830.000	8.870.000	34.950.000	85.620.000	23.400.000	6.608,23	5.888.016.608,23	DE
EE	60.000	50.540.000	-30.000	60.000	480.000	130.000	180.000	980.000	620.000	230.000	250.000	1.030.000	2.997,07	54.532.997,07	EE
IE	575.920.000	641.480.000	10.540.000	6.670.000	32.170.000	3.960.000	4.270.000	9.200.000	10.220.000	4.950.000	6.150.000	13.450.000	5.522,43	1.318.985.522,43	IE
EL	1.730.000	1.902.630.000	9.830.000	-117.400.000	314.660.000	6.370.000	15.850.000	139.690.000	12.810.000	33.300.000	114.860.000	8.920.000	28.830,80	2.443.278.830,80	EL
ES	13.620.000	3.547.930.000	460.070.000	120.580.000	185.810.000	91.000.000	209.000.000	826.420.000	190.410.000	43.780.000	216.500.000	162.380.000	13.907,29	6.067.513.907,29	ES
FR	661.730.000	7.154.200.000	61.190.000	41.140.000	-121.000.000	16.680.000	50.850.000	720.810.000	56.120.000	117.500.000	166.060.000	111.890.000	2.967,68	9.037.172.967,68	FR
IT	-83.570.000	1.444.750.000	569.110.000	730.050.000	321.800.000	292.360.000	252.850.000	619.280.000	141.190.000	88.980.000	105.140.000	246.120.000	3.868,22	4.728.063.868,22	IT
CY	-657.000	23.783.000	702.000	-169.000	410.000	1.133.000	1.888.000	2.256.000	3.262.000	1.097.000	1.780.000	1.121.000	97,72	36.606.097,72	CY
LV	26.370.000	1.750.000	3.250.000	53.240.000	6.210.000	14.310.000	1.140.000	580.000	820.000	1.650.000	460.000	190.000	5.523,36	109.975.523,36	LV
LT	-4.240.000	30.510.000	48.520.000	32.030.000	56.770.000	30.220.000	2.030.000	17.810.000	1.760.000	1.170.000	1.960.000	3.170.000	5.676,12	221.715.676,12	LT
LU	-526.000	33.482.000	171.000	166.000	199.000	36.000	10.000	826.000	45.000	138.000	124.000	22.000	249,95	34.693.249,95	LU
HU	-19.180.000	448.140.000	42.540.000	157.550.000	29.370.000	63.070.000	10.340.000	172.010.000	12.480.000	5.210.000	4.920.000	3.980.000	4.925,76	930.434.925,76	HU
MT	0	1.000	1.000	27.000	14.000	20.000	196.000	2.392.000	0	486.000	359.000	68.000	387,18	3.564.387,18	MT
NL	3.020.000	579.990.000	89.580.000	51.010.000	-11.370.000	37.880.000	36.760.000	144.100.000	14.750.000	33.830.000	47.960.000	18.860.000	34,94	1.046.370.034,94	NL
AT	-39.800.000	611.550.000	3.290.000	77.020.000	-17.900.000	3.890.000	640.000	55.700.000	1.480.000	3.470.000	5.690.000	3.540.000	1.648,36	708.571.648,36	AT
PL	-71.950.000	782.330.000	248.110.000	238.790.000	182.060.000	73.150.000	19.180.000	306.210.000	55.450.000	6.540.000	8.410.000	6.960.000	5.584,31	1.855.245.584,31	PL
PT	44.370.000	361.480.000	21.640.000	14.380.000	31.060.000	63.080.000	9.140.000	83.670.000	5.170.000	28.970.000	31.270.000	29.380.000	1.900,95	723.611.900,95	PT
RO	-3.770.000	9.140.000	460.000	810.000	-7.580.000	86.350.000	5.950.000	410.830.000	29.200.000	29.870.000	6.490.000	8.180.000	420,08	575.930.420,08	RO
SI	2.160.000	240.000	1.090.000	61.980.000	14.000.000	3.520.000	4.410.000	5.770.000	1.610.000	630.000	4.370.000	2.830.000	3.790,15	102.613.790,15	SI
SK	-10.810.000	169.590.000	90.000	31.450.000	22.440.000	5.440.000	2.160.000	17.880.000	1.100.000	8.000.000	4.650.000	910.000	1.885,76	252.901.885,76	SK
FI	4.120.000	496.740.000	1.550.000	26.090.000	-2.460.000	27.590.000	3.770.000	16.540.000	-3.710.000	10.950.000	15.340.000	3.160.000	5.951,54	599.685.951,54	FI
SE	-9.860.000	630.020.000	45.770.000	-5.050.000	4.990.000	6.780.000	2.660.000	25.100.000	1.350.000	12.940.000	4.550.000	5.030.000	1.824,45	724.281.824,45	SE
UK	-48.290.000	2.273.060.000	528.880.000	168.810.000	86.820.000	56.470.000	44.890.000	104.530.000	28.730.000	21.340.000	22.250.000	7.190.000	8.038,59	3.294.688.038,59	UK
<b>TOTAL</b>	<b>792.627.000</b>	<b>28.392.096.000</b>	<b>2.269.004.000</b>	<b>1.887.164.000</b>	<b>984.053.000</b>	<b>959.779.000</b>	<b>616.824.000</b>	<b>4.605.134.000</b>	<b>597.857.000</b>	<b>512.201.000</b>	<b>875.623.000</b>	<b>704.841.000</b>	<b>140.784,95</b>	<b>43.197.343.784,95</b>	<b>TOTAL</b>

**ANNEX 5**

Payments carried out directly by the European Commission during exercise 2009 (differentiated appropriations)

in Euro

<b>Direct payments on the appropriations of the Budget 2009</b>				
Budget line Concerning certain agricultural measures	Commitment appropriations 2009	Commitments	Payment appropriations	Amounts charged (payments)
05 02 10 02	2.119.000,00	911.553,90	2.119.000,00	2.043.391,34
05 04 03 02	pm	0,00	3.000.000,00	2.545.551,28
05 08 01 00	13.979.000,00	13.507.224,42	13.879.000,00	12.736.416,30
05 08 02 00	15.400.000,00	14.890.429,01	10.950.000,00	10.675.000,00
05 08 03 00	1.460.000,00	1.446.892,02	2.577.000,00	2.333.880,87
11 02 01 01	14.500.000,00	14.419.576,35	15.000.000,00	11.099.310,20
11 02 03 01	15.000.000,00	14.996.768,00	18.800.000,00	13.055.164,83
17 04 01 01	272.340.000,00	265.493.595,00	155.000.000,00	134.690.936,31
17 04 02 01	18.402.027,35	18.116.450,32	13.000.000,00	12.172.676,09
17 04 03 01	14.095.235,31	14.095.235,31	60.000.000,00	40.655.127,77
17 04 03 03	4.000.000,00	4.000.000,00	4.000.000,00	0,00
17 04 04 01	17.175.919,84	16.849.399,94	2.000.000,00	1.366.824,82
17 04 07 01	25.926.817,50	25.926.308,23	19.000.000,00	18.465.483,69
<b>TOTAL</b>	<b>414.398.000,00</b>	<b>404.653.432,50</b>	<b>319.325.000,00</b>	<b>261.839.763,50</b>
<b>Direct payments on not-automatically carried over appropriations from exercise 2008 to exercise 2009</b>				
Budget line Concerning certain agricultural measures	Carryovers	Commitments	Payment appropriations	Amounts charged (payments)
<b>C2</b>				
05 08 02 00	0,00	0,00	5.429.740,00	5.261.428,24
05 08 03 00	0,00	0,00	880.791,00	869.974,77
<b>C4</b>				
05 08 02 00	359.094,44	145.926,00	359.094,44	145.926,00
05 08 03 00	5.400,00	0,00	5.400,00	0,00
17 04 01 01	4.705.817,42	46.000,00	4.705.817,42	4.705.817,42
17 04 03 01	16.646,00	0,00	16.646,00	0,00
17 04 07 01	11.176,64	0,00	11.176,64	11.176,64
<b>C5</b>				
05 08 02 00	213.585,71	213.585,71	213.585,71	213.585,71
05 08 03 00	13.020,00	13.020,00	13.020,00	13.020,00
17 04 01 01	1.747.014,50	1.747.014,50	35.286,04	35.286,04
17 04 02 01	0,00	0,00	6.092,28	6.092,28
17 04 07 01	27.516,34	0,00	7.138,79	7.138,79
<b>TOTAL</b>	<b>7.099.271,05</b>	<b>2.165.546,21</b>	<b>11.683.788,32</b>	<b>11.269.445,89</b>

ANNEX 6

Payments carried out directly by the European Commission during exercise 2009 (non-differentiated appropriations)

in Euro

Direct payments on the appropriations of the Budget 2009					
Budget line Concerning certain agricultural measures	Appropriations 2009	Commitments	Cancelled commitment appropriations	Amounts charged (payments)	Automatic carryovers
05 01 04 01	9.019.000,00	7.755.551,97	1.263.448,03	1.239.848,27	6.515.703,70
05 01 04 07	pm	0,00	0,00	0,00	0,00
05 07 01 02	6.500.000,00	6.384.574,45	115.425,55	4.679.274,45	1.705.300,00
05 08 06 00	7.600.000,00	7.579.644,12	20.355,88	1.334.185,89	6.245.458,23
05 08 09 00	400.000,00	346.954,50	53.045,50	0,00	346.954,50
17 01 04 01	300.000,00	300.000,00	0,00	144.519,00	155.481,00
17 01 04 04	pm	0,00	0,00	0,00	0,00
17 01 04 05	675.000,00	674.930,37	69,63	273.424,88	401.505,49
17 01 04 06	pm	0,00	0,00	0,00	0,00
17 01 04 31	1.100.000,00	1.100.000,00	0,00	1.100.000,00	0,00
17 03 02 00	16.000.000,00	16.000.000,00	0,00	0,00	16.000.000,00
17 04 07 02	pm	0,00	0,00	0,00	0,00
<b>TOTAL</b>	<b>41.594.000,00</b>	<b>40.141.655,41</b>	<b>1.452.344,59</b>	<b>8.771.252,49</b>	<b>31.370.402,92</b>
Direct payments on not-automatically carried over appropriations from exercise 2008 to exercise 2009					
Budget line Concerning certain agricultural measures	Carryovers	Commitments	Available appropriations	Amounts charged (payments)	Still to be charged
<b>C5</b>					
17 04 02 02	98.422,02	0,00	98.422,02	0,00	98.422,02
<b>TOTAL</b>	<b>98.422,02</b>	<b>0,00</b>	<b>98.422,02</b>	<b>0,00</b>	<b>98.422,02</b>
Payments on automatically carried over appropriations from exercise 2008 to exercise 2009					
Budget line Concerning certain agricultural measures	Commitments carryovers	Decommitments	Total commitments remaining carryovers	Amounts charged (payments)	Appropriations lapsing
05 01 04 01	6.667.634,08	189.518,53	6.478.115,55	6.478.115,55	0,00
05 07 01 02	1.345.734,00	0,00	1.345.734,00	1.337.749,50	7.984,50
05 08 06 00	5.184.944,55	1.815.525,17	3.369.419,38	3.359.755,94	9.663,44
17 01 04 05	570.521,34	3.850,69	566.670,65	372.277,23	194.393,42
17 01 04 06	1.000.000,00	0,00	1.000.000,00	915.209,00	84.791,00
17 03 02 00	16.840.000,00	0,00	16.840.000,00	16.816.337,26	23.662,74
<b>TOTAL</b>	<b>31.608.833,97</b>	<b>2.008.894,39</b>	<b>29.599.939,58</b>	<b>29.279.444,48</b>	<b>320.495,10</b>

**ANNEX 7**

**ANALYSIS OF BUDGET EXECUTION - Part I Summary Table**

Commitment Appropriations

In EUROS

F P H	T	C	A	HEADING	ADOPTED BUDGET 2009	AMENDING BUDGETS 8 & 10/2009 (2)	ASSIGNED REVENUE (3)	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2009	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	ASSIGNED REVENUE CARRIED OVER TO 2010 (3)	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2010 OF ASSIGNED REVENUE	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2010 OF ASSIGNED REVENUE
					(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9)	(10) = ( (6) + (8) ) / (5)
<b>05 AGRICULTURE AND RURAL DEVELOPMENT</b>					<b>40.781.181.325</b>	<b>-135.000.000</b>	<b>2.560.751.289</b>	<b>0</b>	<b>43.206.932.614</b>	<b>43.060.288.745</b>	<b>146.643.868</b>	<b>141.516.301</b>	<b>5.127.567</b>	<b>100,0%</b>
05 01 ADMINISTRATIVE EXPENDITURE OF AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA					9.019.000	0	0	0	9.019.000	7.755.552	1.263.448	0	1.263.448	86,0%
2	05 01 04	Non operational technical assistance for EAGF (4)			9.019.000	0	0	0	9.019.000	7.755.552	1.263.448	0	1.263.448	86,0%
05 02 INTERVENTIONS IN AGRICULTURAL MARKETS					3.409.523.325	-121.800.000	701.962.036	0	3.989.685.361	3.986.965.656	2.719.705	667.433	2.052.272	99,9%
2	05 02 01	Cereals			40.216.082	0	18.315.000	6.565.000	65.096.082	65.062.772	33.310	0	33.310	99,9%
2	05 02 02	Rice			pm	0	0	0	0	-31.800	31.800	0	31.800	-
2	05 02 03	Refunds on non-Annex I products			127.000.000	-37.300.000	0	0	89.700.000	89.683.660	16.340	0	16.340	100,0%
2	05 02 04	Food programmes			500.100.000	-22.100.000	0	0	478.000.000	477.911.592	88.408	0	88.408	100,0%
2	05 02 05	Sugar			182.300.000	-35.200.000	0	0	147.100.000	146.955.066	144.934	0	144.934	99,9%
2	05 02 06	Olive oil			46.481.993	0	0	8.020.000	54.501.993	54.485.969	16.024	0	16.024	100,0%
2	05 02 07	Textile plants			19.810.872	0	0	1.315.000	21.125.872	21.112.769	13.103	0	13.103	99,9%
2	05 02 08	Fruits and vegetables			343.588.674	0	450.827.036	0	794.415.710	793.663.082	752.629	667.433	85.196	100,0%
2	05 02 09	Products of the wine-growing sector			1.320.965.934	0	0	-9.140.000	1.311.825.934	1.311.716.199	109.735	0	109.735	100,0%
2	05 02 10	Promotion			58.119.000	0	0	-9.450.000	48.669.000	47.425.633	1.243.367	0	1.243.367	97,4%
2	05 02 11	Other plant products/measures			386.700.000	-27.200.000	0	-6.850.000	352.650.000	352.534.965	115.035	0	115.035	100,0%
2	05 02 12	Milk and Milk products			137.866.365	0	232.820.000	0	370.686.365	370.612.808	73.557	0	73.557	100,0%
2	05 02 13	Beef and Veal			50.584.711	0	0	8.780.000	59.364.711	59.343.208	21.503	0	21.503	100,0%
2	05 02 14	Sheepmeat and goatmeat			pm	0	0	0	0	0	0	0	0	-
2	05 02 15	Pigmeat, eggs & poultry, bee-keeping & other animal products			195.789.694	0	0	760.000	196.549.694	196.489.733	59.961	0	59.961	100,0%
05 03 DIRECT AIDS					37.779.000.000	0	1.475.898.152	0	39.254.898.152	39.113.919.171	140.978.981	140.678.682	300.299	100,0%
2	05 03 01	Decoupled direct aids			31.295.000.000	0	1.475.898.152	163.935.000	32.934.833.152	32.794.095.080	140.738.073	140.678.682	59.390	100,0%
2	05 03 02	Other direct aids			5.922.000.000	0	0	-144.185.000	5.777.815.000	5.777.592.036	222.964	0	222.964	100,0%
2	05 03 03	Additional amounts of aid			562.000.000	0	0	-19.750.000	542.250.000	542.232.055	17.945	0	17.945	100,0%
05 04 RURAL DEVELOPMENT					pm	-13.200.000	0	0	-13.200.000	-13.281.602	81.602	0	81.602	100,6%
2	05 04 01	Rural development financed by the EAGGF-Guarantee Section — Programming period 2000 -			pm	-13.200.000	0	0	-13.200.000	-13.281.602	81.602	0	81.602	100,6%
2	05 04 03	Other measures			pm	0	0	0	0	0	0	0	0	-
2	05 04 04	Transitional instrument for the financing of rural development by the EAGGF Guarantee Section for the new Member States - Completion of programmes 2004-2006			pm	0	0	0	0	0	0	0	0	-
05 07 AUDIT OF AGRICULTURAL EXPENDITURE					-458.500.000	0	382.300.000	3.300.000	-72.900.000	-73.213.707	313.707	170.186	143.522	100,2%
2	05 07 01	Control of agricultural expenditure			-483.500.000	0	375.100.000	0	-108.400.000	-108.685.611	285.611	170.186	115.426	100,1%
2	05 07 02	Settlement of disputes			25.000.000	0	7.200.000	3.300.000	35.500.000	35.471.904	28.096	0	28.096	99,9%

05	08	POLICY STRATEGY & COORDINATION OF AGRICULTURE & R.D. POLICY AREA (5)	42.139.000	0	591.100	-3.300.000	39.430.100	38.143.676	1.286.424	0	1.286.424	<b>96,7%</b>
2	05 08 01	Farm Accountancy Data Network (FADN)	13.979.000	0	0	0	13.979.000	13.507.224	471.776	0	471.776	96,6%
2	05 08 02	Surveys on the structure of agricultural holdings	15.400.000	0	572.680	0	15.972.680	15.249.941	722.739	0	722.739	95,5%
2	05 08 03	Restructuring of systems for agricultural surveys	1.460.000	0	18.420	0	1.478.420	1.459.912	18.508	0	18.508	98,7%
2	05 08 06	Enhancing public awareness of the common agricultural policy	8.000.000	0	0	-400.000	7.600.000	7.579.644	20.356	0	20.356	99,7%
2	05 08 09	EAGF - Operational technical assistance	3.300.000	0	0	-2.900.000	400.000	346.955	53.046	0	53.046	86,7%
<b>11</b>	<b>FISHERIES AND MARITIME AFFAIRS</b>		<b>29.500.000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29.500.000</b>	<b>29.416.344</b>	<b>83.656</b>	<b>0</b>	<b>83.656</b>	<b>99,7%</b>
11	02	FISHERIES MARKETS	29.500.000	0	0	0	29.500.000	29.416.344	83.656	0	83.656	<b>99,7%</b>
2	11 02 01	Intervention in fishery products	14.500.000	0	0	0	14.500.000	14.419.576	80.424	0	80.424	99,4%
2	11 02 03	Fisheries programme for the outermost regions	15.000.000	0	0	0	15.000.000	14.996.768	3.232	0	3.232	100,0%
<b>17</b>	<b>VETERINARY EXPENDITURE</b>		<b>320.675.000</b>	<b>49.340.000</b>	<b>6.606.593</b>	<b>0</b>	<b>376.621.593</b>	<b>364.348.934</b>	<b>12.272.659</b>	<b>0</b>	<b>12.272.659</b>	<b>96,7%</b>
17	01	ADMINISTRATIVE EXPENDITURE of VETERINARY COSTS	2.075.000	0	0	0	2.075.000	2.074.930	70	0	70	<b>100,0%</b>
2	17 01 04	Support expenditure for operations of 'Health and consumer protection' Policy Area	2.075.000	0	0	0	2.075.000	2.074.930	70	0	70	100,0%
17	03	PUBLIC HEALTH	16.000.000	0	0	0	16.000.000	16.000.000	0	0	0	<b>100,0%</b>
2	17 03 02	Community tobacco fund — Direct payments by the European Union	16.000.000	0	0	0	16.000.000	16.000.000	0	0	0	100,0%
17	04	FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE & PLANT HEALTH	302.600.000	49.340.000	6.606.593	0	358.546.593	346.274.003	12.272.590	0	12.272.590	<b>96,6%</b>
2	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	223.000.000	49.340.000	6.452.832	0	278.792.832	267.286.610	11.506.222	0	11.506.222	95,9%
2	17 04 02	Other measures in the veterinary, animal welfare and public health field	18.100.000	0	98.422	302.027	18.500.449	18.116.450	383.999	0	383.999	97,9%
2	17 04 03	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health	34.000.000	0	16.646	-15.904.765	18.111.881	18.095.235	16.646	0	16.646	99,9%
2	17 04 04	Plant health measures	2.500.000	0	0	14.675.920	17.175.920	16.849.400	326.520	0	326.520	98,1%
2	17 04 05	Community Plant Variety Office	0	0	0	0	0	0	0	0	0	-
2	17 04 07	Feed and food safety and related activities	25.000.000	0	38.693	926.818	25.965.511	25.926.308	39.203	0	39.203	99,8%
<b>TOTAL 2009 EAGF</b>			<b>41.131.356.325</b>	<b>-85.660.000</b>	<b>2.567.357.881</b>	<b>0</b>	<b>43.613.054.206</b>	<b>43.454.054.023</b>	<b>159.000.183</b>	<b>141.516.301</b>	<b>17.483.882</b>	<b>100,0%</b>
2	05 02 16	Sugar Restructuring Fund	pm	0	3.785.981.330	0	3.785.981.330	3.017.689.891	768.291.440	0	768.291.440	<b>79,7%</b>
<b>TOTAL 2009</b>			<b>41.131.356.325</b>	<b>-85.660.000</b>	<b>6.353.339.212</b>	<b>0</b>	<b>47.399.035.537</b>	<b>46.471.743.914</b>	<b>927.291.623</b>	<b>141.516.301</b>	<b>785.775.322</b>	<b>98,3%</b>

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

(2) For EAGF, the Amending Budget No 8/2009 concerns only item 17 04 01 01 : Commitment appropriations were increased by 49.3 M€. The rest of the amounts appearing in this column, concern Amending Budget No 10/2009 whereby commitment appropriations were reduced by -EUR 135.0 million in order to finance the European Economic Recovery Plan (EERP).

(3) Assigned revenue (C4, C5), amounting to EUR 141.5 million was carried over to 2010 budget year, leaving unused 2009 budget appropriations of EUR 5.1 million.

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

(5) Appropriations for a pilot project (EUR 1.5 million) were foreseen in article 05 08 10. This pilot project was not eventually carried out.

ANNEX 8

ANALYSIS OF BUDGET EXECUTION - Part II. Detailed Table

Commitment Appropriations

In EUROS

F P H	T	C	A	I	HEADING	ADOPTED BUDGET 2009	AMENDING BUDGETS 8 & 10/2009 (2)	ADDITIONAL APPROPRIATIONS (3)	TRANSFERS	TOTAL BUDGET AVAILABLE APPROPRIATIONS	EXECUTION 2009	DIFF EXECUTION / TOTAL BUDGET AVAILABLE APPROPRIATIONS	% EXECUTION / TOTAL BUDGET AVAILABLE APPROPRIATIONS
						(1)	(2)	(3)	(4)	(5) = (3) + (4)	(6)	(7) = (6) - (5)	(8) = (6) / (5)

(1)

<b>05</b>	<b>AGRICULTURE AND RURAL DEVELOPMENT</b>				<b>40.781.181.325</b>	<b>40.646.181.325</b>	<b>2.560.751.289</b>	<b>0</b>	<b>43.206.932.614</b>	<b>43.060.288.745</b>	<b>-146.643.868</b>	<b>99,7%</b>
<b>05 01</b>	<b>ADMINISTRATIVE EXPENDITURE OF AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA</b>				<b>9.019.000</b>	<b>9.019.000</b>	<b>0</b>	<b>0</b>	<b>9.019.000</b>	<b>7.755.552</b>	<b>-1.263.448</b>	<b>86,0%</b>
<b>2</b>	<b>05 01 04</b>	<b>Non operational technical assistance for EAGF (4)</b>			<b>9.019.000</b>	<b>9.019.000</b>	<b>0</b>	<b>0</b>	<b>9.019.000</b>	<b>7.755.552</b>	<b>-1.263.448</b>	<b>86,0%</b>
2	05 01 04 01	European Agricultural Guarantee Fund (EAGF) - Non-operational technical assistance			9.019.000	9.019.000	0	0	9.019.000	7.755.552	-1.263.448	86,0%
2	05 01 04 07	Pilot project to conduct a feasibility study on introducing a security fund in the fruit and vegetables sector - Expenditure on administrative management			pm	pm	0	0	0	0	0	-
<b>05 02</b>	<b>INTERVENTIONS IN AGRICULTURAL MARKETS</b>				<b>3.409.523.325</b>	<b>3.287.723.325</b>	<b>701.962.036</b>	<b>0</b>	<b>3.989.685.361</b>	<b>3.986.965.656</b>	<b>-2.719.705</b>	<b>99,9%</b>
<b>2</b>	<b>05 02 01</b>	<b>Cereals</b>			<b>40.216.082</b>	<b>40.216.082</b>	<b>18.315.000</b>	<b>6.565.000</b>	<b>65.096.082</b>	<b>65.062.772</b>	<b>-33.310</b>	<b>99,9%</b>
2	05 02 01 01	Export refunds for cereals			pm	pm	0	860.000	860.000	854.404	-5.596	99,3%
2	05 02 01 02	Intervention storage of cereals			500.000	500.000	18.315.000	5.285.000	24.100.000	24.079.325	-20.675	99,9%
2	05 02 01 03	Intervention for starch			39.621.745	39.621.745	0	540.000	40.161.745	40.157.216	-4.529	100,0%
2	05 02 01 99	Other measures (cereals)			94.337	94.337	0	-120.000	-25.663	-28.173	-2.510	109,8%
<b>2</b>	<b>05 02 02</b>	<b>Rice</b>			<b>pm</b>	<b>pm</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-31.800</b>	<b>-31.800</b>	<b>-</b>
2	05 02 02 01	Export refunds for rice			pm	pm	0	0	0	-31.800	-31.800	-
2	05 02 02 02	Intervention storage of rice			pm	pm	0	0	0	0	0	-
2	05 02 02 99	Other measures (rice)			pm	pm	0	0	0	0	0	-
<b>2</b>	<b>05 02 03</b>	<b>Refunds on non-Annex I products</b>			<b>127.000.000</b>	<b>89.700.000</b>	<b>0</b>	<b>0</b>	<b>89.700.000</b>	<b>89.683.660</b>	<b>-16.340</b>	<b>100,0%</b>
<b>2</b>	<b>05 02 04</b>	<b>Food programmes</b>			<b>500.100.000</b>	<b>478.000.000</b>	<b>0</b>	<b>0</b>	<b>478.000.000</b>	<b>477.911.592</b>	<b>-88.408</b>	<b>100,0%</b>
2	05 02 04 01	Programmes for deprived persons			500.000.000	477.900.000	0	0	477.900.000	477.890.406	-9.594	100,0%
2	05 02 04 02	Food aid			100.000	100.000	0	0	100.000	21.186	-78.814	21,2%
2	05 02 04 99	Other measures (food programs)			pm	pm	0	0	0	0	0	-
<b>2</b>	<b>05 02 05</b>	<b>Sugar</b>			<b>182.300.000</b>	<b>147.100.000</b>	<b>0</b>	<b>0</b>	<b>147.100.000</b>	<b>146.955.066</b>	<b>-144.934</b>	<b>99,9%</b>
2	05 02 05 01	Export refunds for sugar and isoglucose			177.000.000	177.000.000	0	2.150.000	179.150.000	179.111.164	-38.836	100,0%
2	05 02 05 03	Production refunds for sugar used in the chemical industry			pm	pm	0	100.000	100.000	44.625	-55.375	44,6%
2	05 02 05 08	Storage measures for sugar			5.000.000	-30.200.000	0	-2.150.000	-32.350.000	-32.369.680	-19.680	100,1%
2	05 02 05 99	Other measures (sugar)			300.000	300.000	0	-100.000	200.000	168.957	-31.043	84,5%
<b>2</b>	<b>05 02 06</b>	<b>Olive oil</b>			<b>46.481.993</b>	<b>46.481.993</b>	<b>0</b>	<b>8.020.000</b>	<b>54.501.993</b>	<b>54.485.969</b>	<b>-16.024</b>	<b>100,0%</b>
2	05 02 06 03	Storage measures for olive oil			pm	pm	0	0	0	0	0	-
2	05 02 06 05	Quality improvement measures			45.281.993	45.281.993	0	7.940.000	53.221.993	53.213.973	-8.020	100,0%
2	05 02 06 99	Other measures (olive oil)			1.200.000	1.200.000	0	80.000	1.280.000	1.271.996	-8.004	99,4%
<b>2</b>	<b>05 02 07</b>	<b>Textile plants</b>			<b>19.810.872</b>	<b>19.810.872</b>	<b>0</b>	<b>1.315.000</b>	<b>21.125.872</b>	<b>21.112.769</b>	<b>-13.103</b>	<b>99,9%</b>
2	05 02 07 01	Aid for fibre flax and hemp			19.810.872	19.810.872	0	1.215.000	21.025.872	21.015.660	-10.212	100,0%
2	05 02 07 02	Aid for cotton			pm	pm	0	100.000	100.000	97.109	-2.891	97,1%



2	05 02 08	<b>Fruits and vegetables</b>	<b>343.588.674</b>	<b>343.588.674</b>	<b>450.827.036</b>	<b>0</b>	<b>794.415.710</b>	<b>793.663.082</b>	<b>-752.629</b>	<b>99,9%</b>
2	05 02 08 01	Export refunds for fruit and vegetables	100.000	100.000	0	5.070.000	5.170.000	5.164.679	-5.321	99,9%
2	05 02 08 02	Compensation for withdrawals and buying in	2.000.000	2.000.000	0	-1.870.000	130.000	126.373	-3.627	97,2%
2	05 02 08 03	Operational funds for producer organisations	260.000.000	260.000.000	413.403.629	8.160.000	681.563.629	681.542.749	-20.879	100,0%
2	05 02 08 06	Production aid for processed tomato products	94.337	94.337	0	-50.000	44.337	37.351	-6.986	84,2%
2	05 02 08 07	Production aid for fruit-based products	94.337	94.337	0	0	94.337	79.150	-15.187	83,9%
2	05 02 08 08	Intervention for dried grapes and figs	100.000	100.000	0	-60.000	40.000	27.731	-12.269	69,3%
2	05 02 08 09	Compensation to encourage processing of citrus fruits	37.000.000	37.000.000	0	-13.180.000	23.820.000	23.817.250	-2.750	100,0%
2	05 02 08 10	Free distribution of fruit and vegetables	100.000	100.000	0	-30.000	70.000	66.607	-3.393	95,2%
2	05 02 08 11	Aid to producer groups for preliminary recognition	44.000.000	44.000.000	36.760.000	2.000.000	82.760.000	82.749.645	-10.355	100,0%
2	05 02 08 99	Other measures (fruit and vegetables)	100.000	100.000	663.407	-40.000	723.407	51.545	-671.862	7,1%
2	05 02 09	<b>Products of the wine-growing sector</b>	<b>1.320.965.934</b>	<b>1.320.965.934</b>	<b>0</b>	<b>-9.140.000</b>	<b>1.311.825.934</b>	<b>1.311.716.199</b>	<b>-109.735</b>	<b>100,0%</b>
2	05 02 09 01	Export refunds for products of the wine-growing sector	pm	pm	0	7.350.000	7.350.000	7.344.029	-5.971	99,9%
2	05 02 09 02	Storage of wine and grape must	30.000.000	30.000.000	0	4.210.000	34.210.000	34.205.385	-4.615	100,0%
2	05 02 09 03	Distillation of wine	18.000.000	18.000.000	0	-6.690.000	11.310.000	11.306.914	-3.086	100,0%
2	05 02 09 04	Storage measures for alcohol	15.000.000	15.000.000	0	21.500.000	36.650.000	36.638.071	-11.929	100,0%
2	05 02 09 05	Aid for the use of must	13.000.000	13.000.000	0	8.520.000	21.520.000	21.515.209	-4.791	100,0%
2	05 02 09 06	Permanent abandonment premiums for areas under vines	11.000.000	11.000.000	0	1.860.000	12.860.000	12.851.814	-8.186	99,9%
2	05 02 09 07	Restructuring and conversion of vineyards	100.000	100.000	0	-3.730.000	-3.630.000	-3.670.607	-40.607	101,1%
2	05 02 09 08	National support programmes for the wine sector	794.240.000	794.240.000	0	-46.980.000	747.260.000	747.254.743	-5.257	100,0%
2	05 02 09 09	Grubbing-up scheme	437.725.934	437.725.934	0	6.390.000	444.115.934	444.109.455	-6.479	100,0%
2	05 02 09 99	Other measures (wine-growing sector)	1.900.000	1.900.000	0	-1.720.000	180.000	161.185	-18.815	89,5%
2	05 02 10	<b>Promotion</b>	<b>58.119.000</b>	<b>58.119.000</b>	<b>0</b>	<b>-9.450.000</b>	<b>48.669.000</b>	<b>47.425.633</b>	<b>-1.243.367</b>	<b>97,4%</b>
2	05 02 10 01	Promotion measures - Payments by Member States	56.000.000	56.000.000	0	-9.450.000	46.550.000	46.514.165	-35.835	99,9%
2	05 02 10 02	Promotion measures - Direct payments by the European Community	2.119.000	2.119.000	0	0	2.119.000	911.554	-1.207.446	43,0%
2	05 02 10 99	Other measures (promotion)	pm	pm	0	0	0	-86	-86	-
2	05 02 11	<b>Other plant products/measures</b>	<b>386.700.000</b>	<b>359.500.000</b>	<b>0</b>	<b>-6.850.000</b>	<b>352.650.000</b>	<b>352.534.965</b>	<b>-115.035</b>	<b>100,0%</b>
2	05 02 11 01	Dried fodder	145.000.000	126.600.000	0	0	126.600.000	126.555.016	-44.984	100,0%
2	05 02 11 04	POSEI (excluding Fish 11 02 03 and direct aids)	235.000.000	226.200.000	0	-1.900.000	224.300.000	224.270.610	-29.390	100,0%
2	05 02 11 05	Community fund for tobacco (excluding SANCO 17 03 02)	4.500.000	4.500.000	0	-3.350.000	1.150.000	1.127.823	-22.177	98,1%
2	05 02 11 99	Other measures (Other plant products/measures)	2.200.000	2.200.000	0	-1.600.000	600.000	581.516	-18.484	96,9%
2	05 02 12	<b>Milk and Milk products</b>	<b>137.866.365</b>	<b>137.866.365</b>	<b>232.820.000</b>	<b>0</b>	<b>370.686.365</b>	<b>370.612.808</b>	<b>-73.557</b>	<b>100,0%</b>
2	05 02 12 01	Refunds for milk and milk products	9.433.749	9.433.749	162.470.000	9.200.000	181.103.749	181.099.724	-4.025	100,0%
2	05 02 12 02	Intervention storage of skimmed-milk powder	pm	pm	58.300.000	2.350.000	60.650.000	60.637.899	-12.101	100,0%
2	05 02 12 03	Aid for disposal of skimmed milk	pm	pm	0	10.000	10.000	6.569	-3.431	65,7%
2	05 02 12 04	Intervention storage of butter and cream	16.980.747	16.980.747	7.120.000	2.000.000	26.100.747	26.095.583	-5.164	100,0%
2	05 02 12 05	Other measures relating to butterfat	18.867.497	18.867.497	0	-10.530.000	8.337.497	8.332.226	-5.271	99,9%
2	05 02 12 06	Intervention storage of cheese	22.640.997	22.640.997	0	-2.510.000	20.130.997	20.103.512	-27.485	99,9%
2	05 02 12 08	School milk	69.000.000	69.000.000	4.930.000	230.000	74.160.000	74.151.634	-8.366	100,0%
2	05 02 12 99	Other measures (milk and milk products)	943.375	943.375	0	-750.000	193.375	185.661	-7.714	96,0%
2	05 02 13	<b>Beef and Veal</b>	<b>50.584.711</b>	<b>50.584.711</b>	<b>0</b>	<b>8.780.000</b>	<b>59.364.711</b>	<b>59.343.208</b>	<b>-21.503</b>	<b>100,0%</b>
2	05 02 13 01	Refunds for beef and veal	25.000.000	25.000.000	0	-3.510.000	21.490.000	21.482.934	-7.066	100,0%
2	05 02 13 02	Intervention storage of beef and veal	pm	pm	0	0	0	-42	-42	-
2	05 02 13 03	Exceptional support measures	17.000.000	17.000.000	0	5.770.000	22.770.000	22.762.645	-7.355	100,0%
2	05 02 13 04	Refunds for live animals	8.490.374	8.490.374	0	1.670.000	10.160.374	10.156.598	-3.776	100,0%
2	05 02 13 99	Other measures (beef and veal)	94.337	94.337	0	4.850.000	4.944.337	4.941.072	-3.265	99,9%

2	05 02 14	Sheepmeat and goatmeat	pm	pm	0	0	0	0	0	-
2	05 02 14 01	Intervention in the form of storage of sheepmeat and goatmeat	pm	pm	0	0	0	0	0	-
2	05 02 14 99	Other measures (sheepmeat and goatmeat)	pm	pm	0	0	0	0	0	-
2	05 02 15	<b>Pigmeat, eggs &amp; poultry, bee-keeping &amp; other animal products</b>	<b>195.789.694</b>	<b>195.789.694</b>	<b>0</b>	<b>760.000</b>	<b>196.549.694</b>	<b>196.489.733</b>	<b>-59.961</b>	<b>100,0%</b>
2	05 02 15 01	Refunds on pigmeat	66.000.000	66.000.000	0	-6.035.000	59.965.000	59.946.945	-18.055	100,0%
2	05 02 15 02	Intervention for pigmeat	8.000.000	8.000.000	0	-4.380.000	3.620.000	3.616.190	-3.810	99,9%
2	05 02 15 03	Exceptional market-support measures for pigmeat	pm	pm	0	0	0	0	0	-
2	05 02 15 04	Refunds on eggs	5.660.249	5.660.249	0	-2.510.000	3.150.249	3.144.165	-6.084	99,8%
2	05 02 15 05	Refunds for poultrymeat	93.394.111	93.394.111	0	-1.810.000	91.584.111	91.562.288	-21.823	100,0%
2	05 02 15 06	Specific aid for bee-keeping	22.640.997	22.640.997	0	580.000	23.220.997	23.215.645	-5.352	100,0%
2	05 02 15 07	Exceptional market-support measures for the poultrymeat and eggs sector	pm	pm	0	0	0	0	0	-
2	05 02 15 99	Other measures (pigmeat, eggs and poultry, bee-keeping and other animal products)	94.337	94.337	0	14.915.000	15.009.337	15.004.500	-4.837	100,0%
<b>05 03 DIRECT AIDS</b>			<b>37.779.000.000</b>	<b>37.779.000.000</b>	<b>1.475.898.152</b>	<b>0</b>	<b>39.254.898.152</b>	<b>39.113.919.171</b>	<b>-140.978.981</b>	<b>99,6%</b>
2	05 03 01	<b>Decoupled direct aids</b>	<b>31.295.000.000</b>	<b>31.295.000.000</b>	<b>1.475.898.152</b>	<b>163.935.000</b>	<b>32.934.833.152</b>	<b>32.794.095.080</b>	<b>-140.738.073</b>	<b>99,6%</b>
2	05 03 01 01	SPS (Single Payment Scheme) (3)	27.239.000.000	27.239.000.000	1.335.219.470	231.365.000	28.805.584.470	28.805.561.559	-22.911	100,0%
2	05 03 01 02	SAPS (Single Area Payment Scheme)	3.789.000.000	3.789.000.000	0	-65.550.000	3.723.450.000	3.723.436.975	-13.025	100,0%
2	05 03 01 03	Separate Sugar payment	255.000.000	255.000.000	0	-2.050.000	252.950.000	252.935.712	-14.288	100,0%
2	05 03 01 04	Separate fruit and vegetables payment	12.000.000	12.000.000	0	170.000	12.170.000	12.160.834	-9.166	99,9%
2	05 03 01 99	Other (decoupled direct aids)	pm	pm	140.678.682	0	140.678.682	0	-140.678.682	0,0%
2	05 03 02	<b>Other direct aids</b>	<b>5.922.000.000</b>	<b>5.922.000.000</b>	<b>0</b>	<b>-144.185.000</b>	<b>5.777.815.000</b>	<b>5.777.592.036</b>	<b>-222.964</b>	<b>100,0%</b>
2	05 03 02 01	COP area payments	1.450.000.000	1.450.000.000	0	-1.325.000	1.448.675.000	1.448.668.906	-6.094	100,0%
2	05 03 02 04	Supplementary aid for durum wheat: traditional production zones	54.000.000	54.000.000	0	-4.935.000	49.065.000	49.060.017	-4.983	100,0%
2	05 03 02 05	Production aid for seeds	23.000.000	23.000.000	0	170.000	23.170.000	23.165.677	-4.323	100,0%
2	05 03 02 06	Sucrer-cow premium	1.161.000.000	1.161.000.000	0	-7.850.000	1.153.150.000	1.153.141.941	-8.059	100,0%
2	05 03 02 07	Additional suckler-cow premium	52.000.000	52.000.000	0	-270.000	51.730.000	51.723.556	-6.444	100,0%
2	05 03 02 08	Beef special premium	97.000.000	97.000.000	0	-6.350.000	90.650.000	90.641.157	-8.843	100,0%
2	05 03 02 09	Beef slaughter premium - calves	126.000.000	126.000.000	0	-8.375.000	117.625.000	117.618.490	-6.510	100,0%
2	05 03 02 10	Beef slaughter premium - adults	225.000.000	225.000.000	0	-3.720.000	221.280.000	221.275.613	-4.387	100,0%
2	05 03 02 13	Sheep and goat premium	244.000.000	244.000.000	0	-11.125.000	232.875.000	232.868.953	-6.047	100,0%
2	05 03 02 14	Sheep and goat supplementary premium	76.000.000	76.000.000	0	-3.600.000	72.400.000	72.391.238	-8.762	100,0%
2	05 03 02 18	Payments to starch potato producers	111.000.000	111.000.000	0	-7.755.000	103.245.000	103.237.799	-7.201	100,0%
2	05 03 02 19	Area aid for rice	169.000.000	169.000.000	0	-4.630.000	164.370.000	164.363.655	-6.345	100,0%
2	05 03 02 21	Aid for olive groves	98.000.000	98.000.000	0	-1.955.000	96.045.000	96.039.592	-5.408	100,0%
2	05 03 02 22	Tobacco premium	305.000.000	305.000.000	0	-4.380.000	300.620.000	300.611.844	-8.156	100,0%
2	05 03 02 23	Hops area aid	2.500.000	2.500.000	0	0	2.500.000	2.485.107	-14.893	99,4%
2	05 03 02 24	Specific quality premium for durum wheat	87.000.000	87.000.000	0	680.000	87.680.000	87.674.629	-5.371	100,0%
2	05 03 02 25	Protein crop premium	53.000.000	53.000.000	0	-20.050.000	32.950.000	32.942.089	-7.911	100,0%
2	05 03 02 26	Area payment for nuts	92.000.000	92.000.000	0	210.000	92.210.000	92.207.310	-2.690	100,0%
2	05 03 02 27	Aid for energy crops	67.000.000	67.000.000	0	-13.300.000	53.700.000	53.697.307	-2.693	100,0%
2	05 03 02 28	Aid for silkworms	500.000	500.000	0	-50.000	450.000	446.268	-3.732	99,2%
2	05 03 02 29	Area aid for dried grapes	1.000.000	1.000.000	0	-960.000	40.000	32.444	-7.556	81,1%

2	05 03 02 36	Payments for specific types of farming and quality production	425.000.000	425.000.000	0	3.730.000	428.730.000	428.728.454	-1.546	100,0%
2	05 03 02 39	Additional amount for sugar beet and cane producers	27.000.000	27.000.000	0	-4.125.000	22.875.000	22.870.025	-4.975	100,0%
2	05 03 02 40	Area aid for cotton	241.000.000	241.000.000	0	-24.115.000	216.885.000	216.878.848	-6.152	100,0%
2	05 03 02 41	Transitional fruit and vegetables payment - Tomatoes	145.000.000	145.000.000	0	-750.000	144.250.000	144.220.717	-29.283	100,0%
2	05 03 02 42	Transitional fruit and vegetables payment - Other products than tomatoes	161.000.000	161.000.000	0	-11.740.000	149.260.000	149.246.772	-13.228	100,0%
2	05 03 02 43	Transitional soft fruit payment	12.000.000	12.000.000	0	-4.600.000	7.400.000	7.390.066	-9.934	99,9%
2	05 03 02 50	Posei - Community support programs	377.000.000	377.000.000	0	-1.795.000	375.205.000	375.201.535	-3.465	100,0%
2	05 03 02 51	Posei - Other direct aids and earlier regimes	22.000.000	22.000.000	0	-1.095.000	20.905.000	20.898.482	-6.518	100,0%
2	05 03 02 52	Posei - Aegean Islands	18.000.000	18.000.000	0	-1.515.000	16.485.000	16.478.528	-6.472	100,0%
2	05 03 02 99	Other (direct aids)	pm	pm	0	1.390.000	1.390.000	1.385.018	-4.982	99,6%
2	<b>05 03 03</b>	<b>Additional amounts of aid</b>	<b>562.000.000</b>	<b>562.000.000</b>	<b>0</b>	<b>-19.750.000</b>	<b>542.250.000</b>	<b>542.232.055</b>	<b>-17.945</b>	<b>100,0%</b>
<b>05 04 RURAL DEVELOPMENT</b>			<b>pm</b>	<b>-13.200.000</b>	<b>0</b>	<b>0</b>	<b>-13.200.000</b>	<b>-13.281.602</b>	<b>-81.602</b>	<b>100,6%</b>
2	<b>05 04 01</b>	<b>Rural development financed by the EAGGF-Guarantee Section – Programming period 2000 - 2006</b>	<b>pm</b>	<b>-13.200.000</b>	<b>0</b>	<b>0</b>	<b>-13.200.000</b>	<b>-13.281.602</b>	<b>-81.602</b>	<b>100,6%</b>
2	05 04 01 14	Rural development financed by the EAGGF Guarantee Section - Programming period 2000-2006	pm	-13.200.000	0	0	-13.200.000	-13.281.602	-81.602	100,6%
2	<b>05 04 03</b>	<b>Other measures</b>	<b>pm</b>	<b>pm</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
2	05 04 03 02	Plant and animal genetic resources - Completion of earlier measures	pm	pm	0	0	0	0	0	-
2	<b>05 04 04</b>	<b>Transitional instrument for the financing of rural development by the EAGGF Guarantee Section for the new Member States - Completion of programmes 2004-2006</b>	<b>pm</b>	<b>pm</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>05 07 AUDIT OF AGRICULTURAL EXPENDITURE</b>			<b>-458.500.000</b>	<b>-458.500.000</b>	<b>382.300.000</b>	<b>3.300.000</b>	<b>-72.900.000</b>	<b>-73.213.707</b>	<b>-313.707</b>	<b>100,4%</b>
2	<b>05 07 01</b>	<b>Control of agricultural expenditure</b>	<b>-483.500.000</b>	<b>-483.500.000</b>	<b>375.100.000</b>	<b>0</b>	<b>-108.400.000</b>	<b>-108.685.611</b>	<b>-285.611</b>	<b>100,3%</b>
2	05 07 01 01	Monitoring and preventive measures - Payments by the Member States	0	0	0	0	0	0	0	-
2	05 07 01 02	Monitoring and preventive measures - Direct payments by the EC	6.500.000	6.500.000	0	0	6.500.000	6.384.574	-115.426	98,2%
2	05 07 01 05	Checks on application of the rules in agriculture	0	0	0	0	0	0	0	-
2	05 07 01 06	Accounting clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	-490.000.000	-490.000.000	375.100.000	0	-114.900.000	-115.070.186	-170.186	100,1%
2	05 07 01 07	Conformity clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	pm	pm	0	0	0	0	0	-
2	<b>05 07 02</b>	<b>Settlement of disputes</b>	<b>25.000.000</b>	<b>25.000.000</b>	<b>7.200.000</b>	<b>3.300.000</b>	<b>35.500.000</b>	<b>35.471.904</b>	<b>-28.096</b>	<b>99,9%</b>

<b>05 08</b>	<b>POLICY STRATEGY AND COORDINATION OF 'AGRICULTURE AND RURAL DEVELOPMENT' POLICY AREA</b> (5)		<b>42.139.000</b>	<b>42.139.000</b>	<b>591.100</b>	<b>-3.300.000</b>	<b>39.430.100</b>	<b>38.143.676</b>	<b>-1.286.424</b>	<b>96,7%</b>
2	<b>05 08 01</b>	<b>Farm Accountancy Data Network (FADN)</b>	<b>13.979.000</b>	<b>13.979.000</b>	<b>0</b>	<b>0</b>	<b>13.979.000</b>	<b>13.507.224</b>	<b>-471.776</b>	<b>96,6%</b>
2	<b>05 08 02</b>	<b>Surveys on the structure of agricultural holdings</b>	<b>15.400.000</b>	<b>15.400.000</b>	<b>572.680</b>	<b>0</b>	<b>15.972.680</b>	<b>15.249.941</b>	<b>-722.739</b>	<b>95,5%</b>
2	<b>05 08 03</b>	<b>Restructuring of systems for agricultural surveys</b>	<b>1.460.000</b>	<b>1.460.000</b>	<b>18.420</b>	<b>0</b>	<b>1.478.420</b>	<b>1.459.912</b>	<b>-18.508</b>	<b>98,7%</b>
2	<b>05 08 06</b>	<b>Enhancing public awareness of the common agricultural policy</b>	<b>8.000.000</b>	<b>8.000.000</b>	<b>0</b>	<b>-400.000</b>	<b>7.600.000</b>	<b>7.579.644</b>	<b>-20.356</b>	<b>99,7%</b>
2	<b>05 08 09</b>	<b>EAGF - Operational technical assistance</b>	<b>3.300.000</b>	<b>3.300.000</b>	<b>0</b>	<b>-2.900.000</b>	<b>400.000</b>	<b>346.955</b>	<b>-53.046</b>	<b>86,7%</b>
<b>11</b>	<b>FISHERIES AND MARITIME AFFAIRS</b>		<b>29.500.000</b>	<b>29.500.000</b>	<b>0</b>	<b>0</b>	<b>29.500.000</b>	<b>29.416.344</b>	<b>-83.656</b>	<b>99,7%</b>
<b>11 02</b>	<b>FISHERIES MARKETS</b>		<b>29.500.000</b>	<b>29.500.000</b>	<b>0</b>	<b>0</b>	<b>29.500.000</b>	<b>29.416.344</b>	<b>-83.656</b>	<b>99,7%</b>
2	<b>11 02 01</b>	<b>Intervention in fishery products</b>	<b>14.500.000</b>	<b>14.500.000</b>	<b>0</b>	<b>0</b>	<b>14.500.000</b>	<b>14.419.576</b>	<b>-80.424</b>	<b>99,4%</b>
2	11 02 01 01	Intervention in fishery products - New measures	14.500.000	14.500.000	0	0	14.500.000	14.419.576	-80.424	99,4%
	11 02 01 02	Intervention in fishery products - Completion of previous measures	0	0	0	0	0	0	0	-
2	<b>11 02 03</b>	<b>Fisheries programme for the outermost regions</b>	<b>15.000.000</b>	<b>15.000.000</b>	<b>0</b>	<b>0</b>	<b>15.000.000</b>	<b>14.996.768</b>	<b>-3.232</b>	<b>100,0%</b>
2	11 02 03 01	Fisheries programme for the outermost regions — New measures	15.000.000	15.000.000	0	0	15.000.000	14.996.768	-3.232	100,0%
	11 02 03 02	Fisheries programme for the outermost regions — Completion of earlier measures	0	0	0	0	0	0	0	-
<b>17</b>	<b>VETERINARY EXPENDITURE</b>		<b>320.675.000</b>	<b>370.015.000</b>	<b>6.606.593</b>	<b>0</b>	<b>376.621.593</b>	<b>364.348.934</b>	<b>-12.272.659</b>	<b>96,7%</b>
<b>17 01</b>	<b>ADMINISTRATIVE EXPENDITURE of VETERINARY COSTS</b>		<b>2.075.000</b>	<b>2.075.000</b>	<b>0</b>	<b>0</b>	<b>2.075.000</b>	<b>2.074.930</b>	<b>-70</b>	<b>100,0%</b>
2	<b>17 01 04</b>	<b>Support expenditure for operations of 'Health and consumer protection' Policy Area</b>	<b>2.075.000</b>	<b>2.075.000</b>	<b>0</b>	<b>0</b>	<b>2.075.000</b>	<b>2.074.930</b>	<b>-70</b>	<b>100,0%</b>
2	17 01 04 01	Plant-health measures — Expenditure on administrative management	300.000	300.000	0	0	300.000	300.000	0	100,0%
2	17 01 04 04	Pilot study: risk financing model for livestock epidemics — Expenditure on administrative management	pm	pm	0	0	0	0	0	-
2	17 01 04 05	Feed and food safety and related activities — Expenditure on administrative management	675.000	675.000	0	0	675.000	674.930	-70	100,0%
2	17 01 04 06	Pilot project — Improved methods for animal-friendly production	pm	pm	0	0	0	0	0	-
2	17 01 04 31	Executive Agency for health and consumers. Subsidy for programmes under Heading 2	1.100.000	1.100.000	0	0	1.100.000	1.100.000	0	100,0%
<b>17 03</b>	<b>PUBLIC HEALTH</b>		<b>16.000.000</b>	<b>16.000.000</b>	<b>0</b>	<b>0</b>	<b>16.000.000</b>	<b>16.000.000</b>	<b>0</b>	<b>100,0%</b>
2	<b>17 03 02</b>	<b>Community tobacco fund — Direct payments by the European Un</b>	<b>16.000.000</b>	<b>16.000.000</b>	<b>0</b>	<b>0</b>	<b>16.000.000</b>	<b>16.000.000</b>	<b>0</b>	<b>100,0%</b>

17 04		<b>FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE &amp; PLANT HEALTH</b>	<b>302.600.000</b>	<b>351.940.000</b>	<b>6.606.593</b>	<b>0</b>	<b>358.546.593</b>	<b>346.274.003</b>	<b>-12.272.590</b>	<b>96,6%</b>
2	17 04 01	<b>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</b>	<b>223.000.000</b>	<b>272.340.000</b>	<b>6.452.832</b>	<b>0</b>	<b>278.792.832</b>	<b>267.286.610</b>	<b>-11.506.222</b>	<b>95,9%</b>
2	17 04 01 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 — New measures	223.000.000	272.340.000	6.452.832	0	278.792.832	267.286.610	-11.506.222	95,9%
	17 04 01 02	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 — Completion of previous measures	0	0	0	0	0	0	0	-
2	17 04 02	<b>Other measures in the veterinary, animal welfare and public health field</b>	<b>18.100.000</b>	<b>18.100.000</b>	<b>98.422</b>	<b>302.027</b>	<b>18.500.449</b>	<b>18.116.450</b>	<b>-383.999</b>	<b>97,9%</b>
2	17 04 02 01	Other measures in the veterinary, animal welfare and public-health field — New measures	18.100.000	18.100.000	0	302.027	18.402.027	18.116.450	-285.577	98,4%
	17 04 02 02	Other measures in the veterinary, animal welfare and public-health field — Completion of previous measures	0	0	98.422	0	98.422	0	-98.422	0,0%
2	17 04 03	<b>Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health</b>	<b>34.000.000</b>	<b>34.000.000</b>	<b>16.646</b>	<b>-15.904.765</b>	<b>18.111.881</b>	<b>18.095.235</b>	<b>-16.646</b>	<b>99,9%</b>
2	17 04 03 01	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health — New measures	30.000.000	30.000.000	16.646	-15.904.765	14.111.881	14.095.235	-16.646	99,9%
	17 04 03 02	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health — Completion of previous measures	0	0	0	0	0	0	0	-
2	17 04 03 03	Preparatory action - Control posts (resting points) in relation to transport of animals	4.000.000	4.000.000	0	0	4.000.000	4.000.000	0	100,0%
2	17 04 04	<b>Plant health measures</b>	<b>2.500.000</b>	<b>2.500.000</b>	<b>0</b>	<b>14.675.920</b>	<b>17.175.920</b>	<b>16.849.400</b>	<b>-326.520</b>	<b>98,1%</b>
2	17 04 04 01	Plant-health measures — New measures	2.500.000	2.500.000	0	14.675.920	17.175.920	16.849.400	-326.520	98,1%
	17 04 04 02	Plant-health measures — Completion of previous measures	0	0	0	0	0	0	0	-
2	17 04 05	<b>Community Plant Variety Office</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
2	17 04 05 01	Community Plant Variety Office - Subsidy under Titles 1 and 2	0	0	0	0	0	0	0	-
2	17 04 05 02	Community Plant Variety Office - Subsidy under Title 3	0	0	0	0	0	0	0	-
2	17 04 07	<b>Feed and food safety and related activities</b>	<b>25.000.000</b>	<b>25.000.000</b>	<b>38.693</b>	<b>926.818</b>	<b>25.965.511</b>	<b>25.926.308</b>	<b>-39.203</b>	<b>99,8%</b>
2	17 04 07 01	Feed and food safety and related activities — New measures	25.000.000	25.000.000	38.693	926.818	25.965.511	25.926.308	-39.203	99,8%
	17 04 07 02	Feed and food safety and related activities — Completion of previous measures	pm	pm	0	0	0	0	0	-
<b>TOTAL 2009 EAGF</b>			<b>41.131.356.325</b>	<b>41.045.696.325</b>	<b>2.567.357.881</b>	<b>0</b>	<b>43.613.054.206</b>	<b>43.454.054.023</b>	<b>-159.000.183</b>	<b>99,6%</b>
2	05 02 16	<b>Sugar Restructuring Fund</b>	<b>pm</b>	<b>pm</b>	<b>3.785.981.330</b>	<b>0</b>	<b>3.785.981.330</b>	<b>3.017.689.891</b>	<b>-768.291.440</b>	<b>79,7%</b>
2	05 02 16 01	Sugar Restructuring Fund	pm	pm	3.785.981.330	0	3.785.981.330	3.017.689.891	-768.291.440	79,7%
2	05 02 16 02	Clearance with regard to Sugar Restructuring Fund	pm	pm	0	0	0	0	0	-
<b>TOTAL 2009</b>			<b>41.131.356.325</b>	<b>41.045.696.325</b>	<b>6.353.339.212</b>	<b>0</b>	<b>47.399.035.537</b>	<b>46.471.743.914</b>	<b>-927.291.623</b>	<b>98,0%</b>

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

(2) For EAGF, the Amending Budget No 8/2009 concerns only item 17 04 01 01 : Commitment appropriations were increased by 49.3 M€. The rest of the amounts appearing in this column, concern Amending Budget No 10/2009 whereby commitment appropriations were reduced by -EUR 135.0 million in order to finance the European Economic Recovery Plan (EERP).

(3) Assigned revenue (C4, C5), amounting to EUR 141.5 million was carried over to 2010 budget year, leaving unused 2009 budget appropriations of EUR 5.1 million.

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

(5) Appropriations for a pilot project (EUR 1.5 million) were foreseen in article 05 08 10. This pilot project was not eventually carried out.

ANNEX 9

ANALYSIS OF EXECUTION OF ASSIGNED REVENUE - C4 (Collected in 2009) \*

Commitment Appropriations

in EUROS

Assigned Revenue 2009					Use of Assigned Revenue					Carriedforward to 2010		
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Line	Funds	Description		Amount	
				Budgetary Line	Amount						Detail	Total
<b>CHAPTER 67 : REVENUE CONCERNING EAGF</b>												
6 7 0 1	IC4	Clearance of EAGF accounts – Assigned revenue	600.517.182	05 02 08 99	168.698.407							
						05 02 01 02	C4	Intervention storage of cereals	18.315.000			
						05 02 08 03	C4	Operational funds for producers organisations	69.640.000			
						05 02 08 11	C4	Aid to producer groups for preliminary recognition	36.760.000			
						05 02 12 02	C4	Intervention storage of skimmed-milk powder	31.270.000			
						05 02 12 04	C4	Intervention storage of butter and cream	7.120.000			
						05 02 12 08	C4	School milk	4.930.000			
						<b>168.698.407</b>			<b>168.035.000</b>		<b>663.407,34</b>	
				05 03 01 99	431.818.775							
6 7 0 2	IC4	EAGF Irregularities – Assigned revenue	147.878.437	05 03 01 99	147.878.437							
6 7 0 3	IC4	Superlevy from milk producers – Assigned revenue	337.626.471	05 03 01 99	337.626.471							
						05 02 12 01	C4	Refunds for milk and milk products	162.465.975			
						05 02 12 02	C4	Intervention storage of skimmed-milk powder	27.030.000			
						05 03 01 01	C4	SPS (single payment scheme)	204.845.000			
						05 07 01 06	C4	Accounting clearance of previous years' expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	374.929.814			
						05 07 02 00	C4	Settlement of disputes	7.200.000			
						<b>917.323.682</b>			<b>776.470.789</b>		<b>140.852.893,65</b>	
6 7 0	IC4	Revenue concerning EAGF	1.086.022.090									
6 7	IC4	REVENUE CONCERNING EAGF TOTAL Chapter 67	1.086.022.090		1.086.022.090				944.505.789		141.516.300,99	
<b>CHAPTER 68 : TEMPORARY RESTRUCTURING AMOUNTS</b>												
6 8 0 1	IC4	Temporary restructuring amounts – Assigned revenue	1.741.417.405	05 02 16 00	1.741.417.405							
						05 02 16 00	C4	Sugar Restructuring Fund	973.125.966			
						<b>1.741.417.405</b>			<b>973.125.966</b>		<b>768.291.439,67</b>	
6 8 0 2		Irregularities concerning the temporary restructuring fund – Assigned revenue	0									
6 8 0 3		Clearance with regard to the temporary restructuring fund – Assigned revenue	0									
6 8 0	IC4	Temporary restructuring amounts	1.741.417.405									
6 8	IC4	TEMPORARY RESTRUCTURING AMOUNTS	1.741.417.405						973.125.966		768.291.439,67	
<b>TOTAL</b>			<b>2.827.439.495</b>			<b>TOTAL</b>			<b>1.917.631.754</b>		<b>909.807.740,66</b>	

\* Only Shared Management included

ANNEX 10

ANALYSIS OF EXECUTION OF ASSIGNED REVENUE - C5 (Carried forward from 2008)\*

Commitment Appropriations

in EUROS

Assigned Revenue 2009						Use of Assigned Revenue					
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Line	Funds	Description	Amount	
				Budgetary Line	Amount					Detail	Total
					Detail	Total					
<b>CHAPTER 67 : REVENUE CONCERNING EAGF</b>											
6 7 0 1	IC5	Clearance of EAGF accounts – Assigned revenue	343.763.628,80	05 02 08 99	343.763.628,80		05 02 08 03	C5	Operational funds for producers organisations	343.763.628,80	
						<b>343.763.628,80</b>			<b>343.763.628,80</b>		
6 7 0 2	IC5	EAGF Irregularities – Assigned revenue	1.130.374.469,98	05 03 01 99	1.130.374.469,98		05 03 01 01	C5	SPS (single payment scheme)	1.130.374.469,98	
6 7 0 3	IC5	Superlevy from milk producers – Assigned revenue									
						<b>1.130.374.469,98</b>			<b>1.130.374.469,98</b>		
6 7 0	IC5	Revenue concerning EAGF	1.474.138.098,78								
6 7	IC5	REVENUE CONCERNING EAGF TOTAL Chapter 67	1.474.138.098,78		1.474.138.098,78						1.474.138.098,78
<b>CHAPTER 68 : TEMPORARY RESTRUCTURING AMOUNTS</b>											
6 8 0 1	IC5	Temporary restructuring amounts – Assigned revenue	2.044.563.924,99	05 02 16 00	2,044,563,924,99		05 02 16 00	C5	Sugar Restructuring Fund	2,044,563,924,99	
						<b>2,044,563,924,99</b>			<b>2,044,563,924,99</b>		
6 8 0 2		Irregularities concerning the temporary restructuring fund – Assigned revenue	0,00								
6 8 0 3		Clearance with regard to the temporary restructuring fund – Assigned revenue	0,00								
6 8 0	IC5	Temporary restructuring amounts	2,044,563,924,99								
6 8	IC5	TEMPORARY RESTRUCTURING AMOUNTS	2,044,563,924,99								2,044,563,924,99
<b>TOTAL</b>			<b>3.518.702.023,77</b>				<b>TOTAL</b>			<b>3.518.702.023,77</b>	

\* Only Shared Management included

ANNEX 11

VETERINARY & PLANT HEALTH MEASURES  
 2009 BUDGET EXECUTION financed by EAGF

Commitment Appropriations

In EUR

Budget Line	Heading	Credits after transfer*	Committed*	balance credits commitments
17.010401	Plant-health measures. Expenditure on administrative management	300.000,00	300.000,00	0,00
17.010405	Feed and Food safety and related activities. Expenditure on administrative management	675.000,00	674.930,37	69,63
	1 Supportive actions training food and feed		575.187,99	
	2 Communication		99.742,38	
17.010431	Executive Agency for Health and Consumers. Subsidy for programmes under Heading 2	1.100.000,00	1.100.000,00	0,00
17.0302	Community Tobacco Fund. Direct Payments by the European Union	16.000.000,00	16.000.000,00	0,00
17.040101	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	272.340.000,00	265.493.595,00	6.846.405,00
	1 Eradication		71.419.595,00	
	2 Bluetongue		112.040.000,00	
	3 Avian influenza		4.919.000,00	
	4 TSE/BSE and scrapie		58.469.000,00	
	5 Salmonella		18.646.000,00	
17.040201	Other measures in the veterinary, animal welfare and public-health field	18.402.027,35	18.116.450,32	285.577,03
	1 OIE conferences		357.919,51	
	2 Purchase FMD antigens		4.845.950,00	
	3 Purchase PPR vaccines		1.500.000,00	
	4 IT (TRACES, ADNS, ....)		3.154.988,32	
	5 Communication		6.177.076,49	
	6 Study salmonella breeding pigs		131.500,00	
	7 Evaluation animal welfare policy and animal welfare in transport		399.005,00	
	8 EU FMD trust fund		1.550.011,00	
17.040301	Emergency fund for veterinary complaints and other diseases of animal contaminations which are a risk to public health	14.095.235,31	14.095.235,31	0,00
	1 Newcastle disease		357.971,08	
	2 Classical swine fever		44.358,84	
	3 Maladie vésiculeuse du porc		7.645.839,49	
	4 Bluetongue 2007		350.183,00	
	5 Avian influenza		893.303,57	
	6 Avian influenza		3.003.579,33	
	7 Rabies Kaliningrad		1.800.000,00	
17.040303	Preparatory action	4.000.000,00	4.000.000,00	0,00
	1 Control post animal welfare		4.000.000,00	
17.040401	Plant-health measures - Expenditure on operational management	17.175.919,84	16.849.399,94	326.519,90
	1 Solidarité		14.920.976,00	
	2 IT		681.883,94	
	3 Better training for safer food		999.880,00	
	4 Poseidom		246.660,00	
17040701	Food and feed control Expenditure on operational management	25.926.817,50	25.926.308,23	509,27
	1 IT and communication		779.490,73	
	2 Lab. Comm. de référence risques biologiques		4.542.224,00	
	3 Lab. Comm. de référence résidus		4.532.000,00	
	4 Lab. Comm. de référencesanté animale		3.760.000,00	
	5 Better traing for safer food		12.312.593,50	
<b>TOTAL TITLE 17 - EAGF 2009 EXPENDITURE *</b>			<b>362.555.919,17</b>	

\* Crédits source C1: Initial Budget Commitment Appropriations + Amending Budgets + Transfers. Assigned revenu (C4, C5) non included



ANNEX 12  
 Budget execution by Member State financed by EAGF

COMMITMENTS (Fund Source C1)

Line	Measure	Belgium	Bulgaria	Czech Rep.	Denmark	Germany	Estonia	Greece	Spain	France	Ireland	Italy	Cyprus	Latvia	Lithuania	Luxemburg	Malta	Hungary	Neth.lands	Austria	Poland	Portugal	Romania	Slovenia	Slovakia	Finland	Sweden	UK	#	TOTAL			
<b>17.040101</b>	<b>Animal disease eradication and monitoring programmes</b>																																
1	Eradication	136.403	1.300.000	600.000		1.125.000	885.000	250.140	15.201.875	670.000	15.400.000	13.300.000	3.152.000	905.000	520.000	5.000	520.000	1.230.000	1.820	270.000	6.581.986	3.194.940	3.260.000	420.431	1.020.000	100.000	490.000	1.550.000	1.370.000		71.419.595		
2	Bluetongue	4.450.000	5.000	2.350.000	50.000	16.650.000	90.000	50.000	21.000.000	55.000.000	60.000	2.000.000		20.000				510.000	5.000	300.000	50.000	3.550.000	100.000	2.700.000	100.000	960.000					112.040.000,00		
3	Avian influenza	90.000	70.000	60.000	200.000	250.000	7.000	70.000	350.000	200.000	60.000	1.400.000	15.000	30.000	40.000			180.000	500.000	80.000	80.000	200.000	220.000	55.000	50.000	35.000	280.000	380.000		4.919.000,00			
4	TSE/BSE and scrapie	1.400.000	350.000	1.050.000	1.850.000	8.900.000	220.000	1.200.000	5.400.000	14.100.000	3.300.000	5.350.000	50.000	250.000	530.000	105.000	24.000	990.000	2.600.000	1.150.000	790.000	1.530.000	580.000	250.000	500.000	900.000	4.600.000			58.469.000,00			
5	Salmonella	850.000	30.000	1.600.000	140.000	350.000	25.000	700.000	1.250.000	1.450.000	40.000	1.700.000	100.000	90.000		16.000	110.000	1.450.000	2.350.000	525.000	4.500.000	650.000	50.000	25.000	625.000		20.000			18.646.000,00			
	<b>sous-total</b>	<b>6.926.403</b>	<b>1.755.000</b>	<b>5.660.000</b>	<b>2.240.000</b>	<b>27.275.000</b>	<b>1.227.000</b>	<b>2.270.140</b>	<b>43.201.875</b>	<b>71.420.000</b>	<b>18.860.000</b>	<b>23.750.000</b>	<b>3.317.000</b>	<b>1.295.000</b>	<b>1.090.000</b>	<b>646.000</b>	<b>666.000</b>	<b>4.150.000</b>	<b>5.501.820</b>	<b>5.575.000</b>	<b>12.051.986</b>	<b>8.274.940</b>	<b>4.210.000</b>	<b>1.710.431</b>	<b>2.195.000</b>	<b>1.125.000</b>	<b>2.730.000</b>	<b>6.370.000</b>	<b>0</b>	<b>265.493.595,00</b>			
<b>17.040201</b>	<b>Other measures in the veterinary, animal welfare and public-health field</b>																																
1	OIE conferences																													357.920	357.920		
2	purchase FMD antigens																													4.845.950	4.845.950		
3	Purchase PPR vaccines																													1.500.000	1.500.000		
4	IT (TRACES, ADNS, ...)																													3.154.988	3.154.988		
5	Communication																													6.177.076	6.177.076		
6																																	
7	Study salmonella breeding pigs																													131.500	131.500		
8	Evaluation animal welfare policy and animal welfare in transport																													399.005	399.005		
8	EU FMD trust fund																													1.550.011	1.550.011		
	<b>sous-total</b>																													<b>18.116.450</b>	<b>18.116.450</b>		
<b>17.040301</b>	<b>Emergency fund</b>																																
1	Newcastle disease					7.444	350.527																							357.971	357.971		
2	Classical swine fever					44.359																								44.359	44.359		
3	Maladie vésiculeuse du porc																													7.645.839	7.645.839		
4	bluetongue 2007																													350.183	350.183		
5	Avian influenza																													893.304	893.304		
6	avian influenza																													50.085	50.085		
7	rabies Kaliningrad					468.949	177.972	2.306.574																						1.800.000	1.800.000		
	<b>sous-total</b>					<b>468.949</b>	<b>177.972</b>	<b>2.358.376</b>																<b>50.085</b>						<b>893.304</b>	<b>1.800.000</b>	<b>14.095.231</b>	
<b>17.040303</b>	<b>Preparatory action</b>																																
1	Control post animal welfare																													4.000.000	4.000.000		
	<b>sous-total</b>																													<b>4.000.000</b>	<b>4.000.000</b>		
<b>17.040401</b>	<b>Plant-health measures - operational management</b>																																
1	Solidarité					339.567																								14.069.676	14.920.976		
2	IT																													681.884	681.884		
3	better training for safer food																													999.680	999.680		
4	Poseidom																													246.660	246.660		
	<b>sous-total</b>					<b>339.567</b>																								<b>15.751.440</b>	<b>16.849.400</b>		
<b>17.040701</b>	<b>Food and feed control - operational management</b>																																
1	IT and communication																													779.491	779.491		
2	risques biologiques	596.999				460.345				367.560	814.814																			318.570	1.015.880	4.542.224	
3	Lab. Comm. de référence résidus					308.900	1.495.310			450.840	477.000																		477.000	1.036.950	4.632.000		
4	animale					255.000	215.000			514.000	1.379.000																		91000	1.306.000	3.760.000		
5	Better training for safer food																													12.312.594	12.312.594		
	<b>sous-total</b>	<b>596.999</b>			<b>1.024.245</b>	<b>1.710.310</b>				<b>1.332.400</b>	<b>2.670.814</b>																			<b>409.570</b>	<b>2.321.880</b>	<b>14.129.034</b>	<b>25.926.308</b>
<b>17.010401</b>	<b>Plant-health measures - administrative management</b>																																
1	Evaluation/plant health regime																													300.000	300.000		
	<b>sous-total</b>																													<b>300.000</b>	<b>300.000</b>		
<b>17.010405</b>	<b>Food and feed control - administrative management</b>																																
1	Supportive actions training food and feed																													575.188	575.188		
2	Communication																													99.742	99.742		
	<b>sous-total</b>																													<b>674.930</b>	<b>674.930,37</b>		
<b>TOTAL</b>		<b>7.523.402</b>	<b>1.755.000</b>	<b>6.128.949</b>	<b>3.442.217</b>	<b>31.683.253</b>	<b>1.577.527</b>	<b>2.270.140</b>	<b>44.884.458</b>	<b>74.337.474</b>	<b>18.860.000</b>	<b>32.281.314</b>	<b>3.317.000</b>	<b>1.295.000</b>	<b>1.090.000</b>	<b>646.000</b>	<b>666.000</b>	<b>4.150.000</b>	<b>6.859.134</b>	<b>5.575.000</b>	<b>12.051.986</b>	<b>8.325.025</b>	<b>4.210.000</b>	<b>1.710.431</b>	<b>2.195.000</b>	<b>1.125.000</b>	<b>3.139.570</b>	<b>9.585.184</b>	<b>54.938.080</b>	<b>345.622.145</b>			

ANNEX 13

Expenditure for DIRECT AIDS by MEASURE and by MEMBER STATE

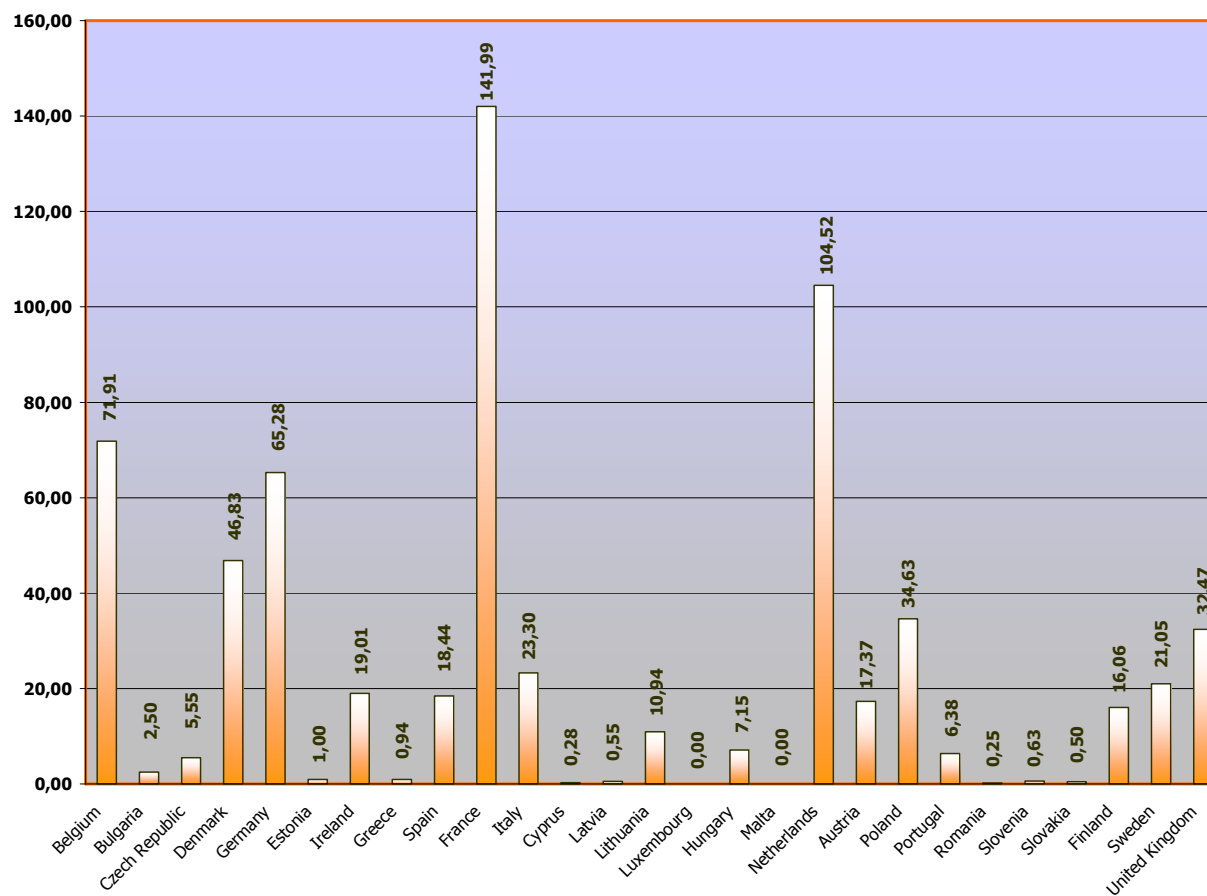
Commitment Appropriations		In M€ (1)																												
Budget line	Heading	BE	BG	CZ	DK	DE	EE	IE	GR	ES	FR	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	GB	TOTAL	
05 03 01 01	SPS (single payment scheme)	467,642	-	-	923,226	5,393,045	-	1,252,776	2,077,080	3,387,170	5,746,779	3,396,927	-	-	-	34,099	-	2,718	689,576	603,960	-	361,087	-	60,702	-	490,840	661,826	3,256,108	28,805,562	
05 03 01 02	SAPS (single area payment scheme)	-	208,481	437,271	-	-	50,557	-	-	-	-	-	24,606	69,469	183,521	-	639,437	-	-	-	1,401,604	-	528,759	-	179,733	-	-	-	3,723,437	
05 03 01 03	Separate sugar payment	-	-	34,710	-	-	-	-	-	-	-	-	-	6,097	9,382	-	37,798	-	-	-	144,837	-	2,399	-	17,712	-	-	-	252,936	
05 03 01 04	Separate fruit and vegetables payment	-	-	0,405	-	-	-	-	-	-	-	-	-	-	-	-	4,603	-	-	-	6,638	-	-	-	0,514	-	-	-	12,161	
05 03 01 99	Other (decoupled direct aids)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0,000	
<b>05 03 01</b>	<b>Decoupled direct aids</b>	<b>467,642</b>	<b>208,481</b>	<b>472,385</b>	<b>923,226</b>	<b>5,393,045</b>	<b>50,557</b>	<b>1,252,776</b>	<b>2,077,080</b>	<b>3,387,170</b>	<b>5,746,779</b>	<b>3,396,927</b>	<b>24,606</b>	<b>75,566</b>	<b>192,903</b>	<b>34,099</b>	<b>681,838</b>	<b>2,718</b>	<b>689,576</b>	<b>603,960</b>	<b>1,553,079</b>	<b>361,087</b>	<b>531,158</b>	<b>60,702</b>	<b>197,959</b>	<b>490,840</b>	<b>661,826</b>	<b>3,256,108</b>	<b>32,794,095</b>	
05 03 02 01	Crops area payments	-	-	-	0,004	0,928	-	0,005	0,043	354,991	1,088,996	3,423	-	-	-	-	-	-	0,324	-0,090	-	-0,004	-	0,004	-	-0,001	-	0,045	1,448,669	
05 03 02 04	Supplementary aid for durum wheat: traditional production zones	-	-	-	-	-	-	-	0,024	34,934	13,581	0,522	-	-	-	-	-	-	-	-	0,000	-	-	-	-	-	-	-	49,060	
05 03 02 05	Production aid for seeds	1,181	-	-	-	-	-	-	1,004	6,128	2,194	11,099	-	-	-	-	-	-	0,469	-	-	0,257	-	-	-	0,833	-	-	23,166	
05 03 02 06	Suckler-cow premium	73,539	-	-	-	0,028	-	0,096	0,020	247,070	694,663	0,351	-	-	-	-	-	-	0,026	65,402	-	71,915	-	0,003	-	-	0,010	0,019	1,153,142	
05 03 02 07	Additional suckler-cow premium	18,388	-	-	-	-	-	-	0,003	24,534	-0,001	0,050	-	-	-	-	-	-	-	-	0,083	-	8,651	-	0,000	-	-	0,016	51,724	
05 03 02 08	Beef special premium	-0,001	-	-	31,155	0,110	-	0,033	0,051	0,178	-0,046	0,031	-	-	-	-	-	0,001	0,004	0,000	-	0,005	-	5,129	-	22,379	31,569	0,044	90,641	
05 03 02 09	Beef slaughter premium. Calves	5,968	-	-	-	0,000	-	0,001	0,516	68,099	0,069	-	-	-	-	-	-	-	-	38,279	3,832	-	0,885	-	0,000	-	-	-0,032	117,618	
05 03 02 10	Beef slaughter premium. Adults	0,000	-	-	-0,001	0,017	-	0,037	0,009	44,292	94,507	0,210	-	-	-	-	-	-	58,812	15,346	-	8,009	-	0,002	-	0,001	-	0,033	221,276	
05 03 02 13	Sheep and goat premium	-	-	-	0,628	0,002	-	0,024	0,014	157,099	54,910	0,189	-	-	-	-	-	-	-	-	19,050	-	0,386	-	0,557	-	-	0,010	232,869	
05 03 02 14	Sheep and goat supplementary premium	-	-	-	-	0,004	-	0,065	0,006	49,056	16,578	0,057	-	-	-	-	-	-	-	-	-	6,307	-	0,128	-	0,186	-	0,004	72,391	
05 03 02 18	Payments to starch potato producers	-	-	-	10,693	43,320	-	-	-	-	-	15,329	-	-	-	-	-	-	25,005	2,569	-	-	-	-	-	2,598	3,723	-	103,238	
05 03 02 19	Area aid for rice	-	-	-	-	-	-	-	10,749	42,763	8,053	92,173	-	-	-	-	-	-	-	-	-	-	10,626	-	-	-	-	-	164,364	
05 03 02 21	Aid for olive groves	-	-	-	-	-	-	-	-0,006	96,018	-0,003	0,030	-	-	-	-	-	-	-	-	-	-	0,000	-	-	-	-	-	96,040	
05 03 02 22	Tobacco premium	0,004	-	-	-	19,212	-	-	-	63,755	43,516	170,719	-	-	-	-	-	-	-	-	-	-	3,406	-	-	-	-	-	300,612	
05 03 02 23	Hops area aid	-	-	-	-	2,277	-	-	-	-	0,093	-	-	-	-	-	-	-	-	-	0,024	-	-	-	0,091	-	-	-	2,485	
05 03 02 24	Specific quality premium for durum wheat	-	-	-	-	-	-	-	16,528	19,722	7,831	43,233	-	-	-	-	-	-	-	-	0,264	-	0,097	-	-	-	-	-	87,675	
05 03 02 25	Protein crop premium	0,033	-	-	0,375	4,018	-	0,129	0,123	6,692	8,321	3,898	-	-	-	0,010	-	-	0,030	1,375	-	0,135	-	0,026	-	0,423	1,547	5,806	32,942	
05 03 02 26	Area payments for nuts	0,007	-	-	-	0,053	-	-	4,369	66,944	1,967	14,888	-	-	-	0,003	-	-	0,007	0,011	-	3,941	-	0,009	-	-	-	-	0,009	92,207
05 03 02 27	Aid for energy crops	0,143	1,630	1,310	1,045	14,690	0,842	0,184	0,177	0,389	18,446	0,543	-	0,753	2,916	0,007	0,773	-	0,030	0,854	2,018	0,074	1,557	0,047	2,197	0,606	0,764	1,705	53,697	
05 03 02 28	Aid for silkworms	-	-	-	-	-	-	-	0,398	0,010	0,006	0,033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0,446	
05 03 02 29	Area aid for dried grapes	-	-	-	-	-	-	-	0,002	0,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0,032	
05 03 02 36	Payments for specific types of farming and quality production	-	-	-	-	-	-	-	95,650	101,417	-	174,602	-	-	-	-	-	-	-	-	-	-	9,919	-	3,644	-	14,617	3,052	25,827	428,728
05 03 02 39	Additional amount for sugar beet and cane producers	-	-	-	-	-	-	-	4,028	-	-	18,303	-	-	-	-	-	-	-	-	-	-	0,539	-	-	-	-	-	22,870	
05 03 02 40	Area aid for cotton	-	-	-	-	-	-	-	165,007	51,872	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	216,879	
05 03 02 41	Transitional fruit and vegetables payment. Tomatoes	-	-	-	-	-	-	-	10,316	26,160	3,747	86,989	-	-	-	-	-	-	-	-	-	-	15,823	0,714	-	0,472	-	-	144,221	
05 03 02 42	Transitional fruit and vegetables payment. Other products than tomatoes	-	-	-	-	-	-	-	16,604	83,694	40,401	8,548	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	149,247	
05 03 02 43	Transitional soft fruit payment	-	0,219	-	-	-	-	-	-	-	-	-	-	0,004	-	-	0,024	-	-	-	7,143	-	-	-	-	-	-	-	7,390	
05 03 02 50	POSEI. Community support programmes	-	-	-	-	-	-	-	-	170,426	152,121	-	-	-	-	-	-	-	-	-	-	-	52,655	-	-	-	-	-	375,202	
05 03 02 51	POSEI . Other direct aids and earlier regimes	-	-	-	-	-	-	-	-	0,000	2,118	-	-	-	-	-	-	-	-	-	-	18,781	-	-	-	-	-	-	20,898	
05 03 02 52	POSEI. Aegean Islands	-	-	-	-	-	-	-	16,479	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16,479	
05 03 02 99	Other (direct aids)	-0,004	-	-	-	0,013	-	0,112	0,085	0,484	0,020	0,361	-	-	-	-	-	-	0,017	-0,013	-	0,245	-	0,009	-	0,006	0,006	0,044	1,385	
<b>05 03 02</b>	<b>Other direct aids</b>	<b>99,260</b>	<b>1,849</b>	<b>1,310</b>	<b>43,900</b>	<b>84,673</b>	<b>0,842</b>	<b>0,686</b>	<b>341,682</b>	<b>1,649,174</b>	<b>2,335,445</b>	<b>630,319</b>	-	<b>0,757</b>	<b>2,916</b>	<b>0,020</b>	<b>0,797</b>	<b>0,001</b>	<b>123,003</b>	<b>89,657</b>	<b>9,160</b>	<b>231,317</b>	<b>2,271</b>	<b>9,479</b>	<b>2,670</b>	<b>42,206</b>	<b>40,671</b>	<b>33,529</b>	<b>5,777,592</b>	
05 03 03 00	Additional amounts of aid	7,443	-	-	9,261	59,600	-	24,339	74,863	96,294	84,758	92,529	-	-	-	0,394	-	-	-	10,538	18,773	-	9,398	-	-	-	12,215	10,865	30,964	542,232
<b>05 03 03</b>	<b>Additional amounts of aid</b>	<b>7,443</b>	-	-	<b>9,261</b>	<b>59,600</b>	-	<b>24,339</b>	<b>74,863</b>	<b>96,294</b>	<b>84,758</b>	<b>92,529</b>	-	-	-	<b>0,394</b>	-	-	-	<b>10,538</b>	<b>18,773</b>	-	<b>9,398</b>	-	-	-	<b>12,215</b>	<b>10,865</b>	<b>30,964</b>	<b>542,232</b>
	Sub-total FUND SOURCE C1 (*)	109,480	210,330	473,695	908,529	5,536,282	51,399	692,465	2,490,019	5,114,944	8,166,874	3,939,200	24,606	76,323	195,819	34,488	682,635	1,688	819,742	712,356	1,562,240	601,801	533,429	66,817	200,629	545,250	713,196	3,314,464	37,778,700	
	Sub-total FUND SOURCE C4 (**)	-	-	-	-	-	-	-	-	16,537	-	178,918	-	-	-	-	-	-	1,031	2,747	-	-	-	1,266	-	0,002	0,123	4,215	204,845	
	Sub-total FUND SOURCE C5 (***)	464,864	-	-	67,858	1,036	-	585,337	3,605	1,158	0,108	1,657	-	-	-	0,018	-	-	0,628	0,034	-	-	-	2,098	-	0,009	0,043	1,923	1,130,374	
<b>05 03</b>	<b>TOTAL EAGF DIRECT AIDS 2009 EXPENDITURE</b>	<b>574,344</b>	<b>2</b>																											

ANNEX 14

EXPENDITURE FOR EXPORT REFUNDS BY MEMBER STATE - 2009 Financial year - In EUR million

Commitment Appropriations

Member State - EU 27	2009
Belgium	71,91
Bulgaria	2,50
Czech Republic	5,55
Denmark	46,83
Germany	65,28
Estonia	1,00
Ireland	19,01
Greece	0,94
Spain	18,44
France	141,99
Italy	23,30
Cyprus	0,28
Latvia	0,55
Lithuania	10,94
Luxembourg	-
Hungary	7,15
Malta	-
Netherlands	104,52
Austria	17,37
Poland	34,63
Portugal	6,38
Romania	0,25
Slovenia	0,63
Slovakia	0,50
Finland	16,06
Sweden	21,05
United Kingdom	32,47
<b>TOTAL Export Refunds Expenditure</b>	<b>649,534</b>



ANNEX 15

EXPENDITURE for INTERVENTION in STORAGE

Commitment Appropriations

in Million Euro

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	
<b>CEREALS</b>	<b>24,08</b>	<b>0,00</b>	<b>24,08</b>	<b>15,23</b>	<b>3,59</b>	<b>-0,26</b>	<b>5,53</b>	<b>0,00</b>	<b>5,53</b>
BREAD MAKING QUALITY WHEAT	1,28		1,28	0,65	0,16	0,00	0,47	0,00	0,47
BARLEY	15,24		15,24	9,08	1,94	0,01	4,21		4,21
RYE	0,00		0,00				0,00		
MAIZE	7,55		7,55	5,50	1,48	-0,28	0,85		0,85
SORGHUM	0,00		0,00	0,00	0,00	0,00	0,00		0,00
<b>RICE</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>						
<b>SUGAR</b>	<b>-32,37</b>	<b>0,00</b>	<b>-32,37</b>	<b>3,05</b>	<b>2,16</b>	<b>-37,96</b>	<b>0,39</b>	<b>0,00</b>	<b>0,39</b>
WHITE SUGAR	-30,91	0,00	-30,91	2,99	2,12	-36,42	0,39		0,39
RAW SUGAR	-1,46	0,00	-1,46	0,06	0,03	-1,55	0,00		
<b>OIL CROPS</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>						
<b>FIBRE FLAX AND HEMP</b>	<b>0,41</b>	<b>0,41</b>	<b>0,00</b>						
<b>FRUIT AND VEGETABLES</b>	<b>0,03</b>	<b>0,03</b>	<b>0,00</b>						
<b>PRODUCTS OF THE WINE-GROWING SECTOR/ ALCOHOL</b>	<b>70,84</b>	<b>41,29</b>	<b>29,55</b>	<b>8,39</b>	<b>4,16</b>	<b>4,25</b>	<b>12,74</b>	<b>3,64</b>	<b>9,10</b> <sup>(1)</sup>
<b>TOBACCO</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>						
<b>MILK PRODUCTS</b>	<b>106,84</b>	<b>37,67</b>	<b>69,17</b>	10,75	4,59	0,06	53,77	0,00	53,77
SKIMMED MILK	60,64		60,64	6,71	1,70	0,05	52,18		52,18
BUTTER AND CREAM	26,10	17,57	8,53	4,04	2,89	0,01	1,59		1,59
CHEESE	20,10	20,10	0,00				0,00		
<b>BEEF MEAT</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>				0,00		
<b>PORK MEAT</b>	<b>3,62</b>	<b>3,62</b>	<b>0,00</b>				0,00		
<b>FISHERY PRODUCTS</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>				0,00		
<b>TOTAL</b>	<b>173,441</b>	<b>83,01</b>	<b>90,43</b>	<b>37,41</b>	<b>14,50</b>	<b>-33,91</b>	<b>72,43</b>	<b>3,64</b>	<b>68,79</b>

(1) The amounts are broken down as follows:  
 Results on sales  
 Depreciation

Public alcohol  
 4,28 mio-euro  
 12,74 mio-euro

Mixed alcohol  
 -0,02 mio-euro  
 0,00 mio-euro



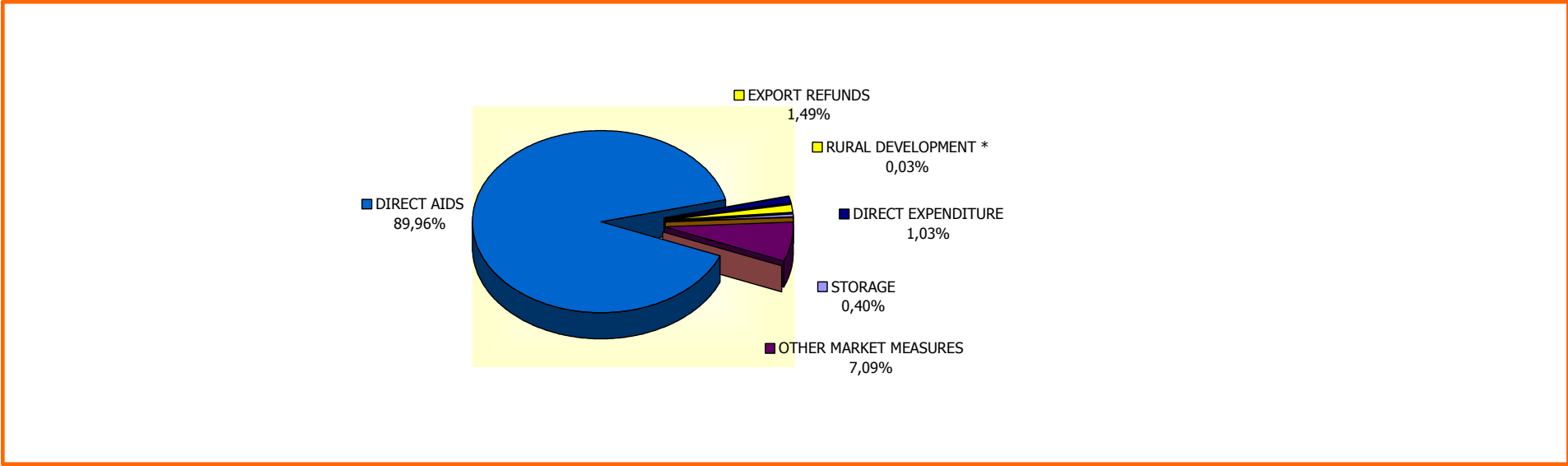
ANNEX 17

BREAKDOWN of 2009 EAGF EXPENDITURE

Commitment Appropriations

In EUR million

2009 EAGF EXPENDITURE	TOTAL	EXPORT REFUNDS		STORAGE		OTHER MARKET MEASURES		DIRECT AIDS		DIRECT EXPENDITURE		RURAL DEVELOPMENT *	
		43.454,05	649,53	1,49%	173,44	0,40%	3.083,48	7,10%	39.113,92	90,01%	446,96	1,03%	-13,28



(\*) RURAL DEVELOPMENT financed by the ex-European Agricultural Guidance and Guarantee Fund-Guarantee section (EAGGF) - Programming period 2000-2006

**ANNEX 18**

**EAGF 2009 EXPENDITURE BY SECTOR according to the economic nature of the measures**

In EUR million

MEASURE	TOTAL EXPENDITURE	%	EXPORT REFUNDS	%	STORAGE	%	DIRECT AIDS	%	OTHER MEASURES	%
SPS - Single Payment Scheme	28.805,562	66,29%	-	-	-	-	28.805,562	73,65%	-	-
SAPS - Single Area Payment Scheme	3.723,437	8,57%	-	-	-	-	3.723,437	9,52%	-	-
Separate SUGAR Payment	252,936	0,58%	-	-	-	-	252,936	0,65%	-	-
Separate FRUIT AND VEGETABLES Payment	12,161	0,03%	-	-	-	-	12,161	0,03%	-	-
OTHER DIRECT AIDS	5.777,592	13,30%	-	-	-	-	5.777,592	14,77%	-	-
ADDITIONAL AMOUNTS OF AID	542,232	1,25%	-	-	-	-	542,232	1,39%	-	-
CEREALS	65,063	0,15%	0,854	0,13%	24,079	13,88%	-	-	40,129	1,14%
SUGAR	146,955	0,34%	179,111	27,58%	-32,370	-18,66%	-	-	0,214	0,01%
OLIVE OIL	54,486	0,13%	-0,006	0,00%	-	-	-	-	54,492	1,55%
DRIED FODDER	126,555	0,29%	-	-	-	-	-	-	126,555	3,60%
FLAX AND HEMP	21,016	0,05%	-	-	0,407	0,23%	-	-	20,609	0,59%
COTTON	0,097	0,00%	-	-	-	-	-	-	0,097	0,00%
FRUITS AND VEGETABLES	793,663	1,83%	5,165	0,80%	0,028	0,02%	-	-	788,471	22,42%
PRODUCTS OF THE WINE-GROWING SECTOR	1.311,716	3,02%	7,344	1,13%	70,843	40,85%	-	-	1.233,529	35,07%
TOBACCO	1,128	0,00%	-	-	-	-	-	-	1,128	0,03%
RICE	-0,032	0,00%	-0,032	0,00%	-	-	-	-	0,000	0,00%
MILK AND MILK PRODUCTS	370,613	0,85%	181,100	27,88%	106,837	61,60%	-	-	82,676	2,35%
BEEF AND VEAL	59,343	0,14%	31,640	4,87%	0,000	0,00%	-	-	27,704	0,79%
SHEEPMEAT AND GOATMEAT	0,000	0,00%	-	-	-	-	-	-	0,000	0,00%
PIGMEAT, EGGS, POULTRY and BEEKEEPING	196,490	0,45%	154,653	23,81%	3,616	2,08%	-	-	38,220	1,09%
FISH	29,416	0,07%	-	-	-	-	-	-	29,416	0,84%
NON-ANNEX I PRODUCTS	89,684	0,21%	89,684	13,81%	-	-	-	-	0,000	0,00%
FOOD PROGRAMMES	477,912	1,10%	0,021	0,00%	-	-	-	-	477,890	13,59%
POSEI	224,271	0,52%	-	-	-	-	-	-	224,271	6,38%
RURAL DEVELOPMENT (ex-EAGGF Guarantee Section)	-13,282	-0,03%	-	-	-	-	-	-	-13,282	-0,38%
POLICY STRATEGY AND COORDINATION	38,144	0,09%	-	-	-	-	-	-	38,144	1,08%
AUDIT OF AGRICULTURAL EXPENDITURE	-108,686	-0,25%	-	-	-	-	-	-	-108,686	-3,09%
SETTLEMENT OF DISPUTES	35,472	0,08%	-	-	-	-	-	-	35,472	1,01%
PROMOTION ACTIONS	47,426	0,11%	-	-	-	-	-	-	47,426	1,35%
VETERINARY MEASURES	364,349	0,84%	-	-	-	-	-	-	364,349	10,36%
OTHER MEASURES / OTHER PRODUCTS (3)	8,337	0,02%	-	-	-	-	-	-	8,337	0,24%
Sub-total FUND SOURCE C1 Expenditure (*)	41.408,174	-	487,068	-	89,706	-	37.778,700	-	3.052,701	-
Sub-total FUND SOURCE C4 Expenditure (**)	569,768	-	162,466	-	83,735	-	204,845	-	118,722	-
Sub-total FUND SOURCE C5 Expenditure (***)	1.476,112	-	0,000	-	0,000	-	1.130,374	-	345,737	-
<b>TOTAL 2009 EAGF EXPENDITURE</b>	<b>43.454,054</b>		<b>649,534</b>		<b>173,441</b>		<b>39.113,919</b>		<b>3.517,160</b>	
Sugar Restructuring Fund (**) (***) (****)	3.017,690	-	-	-	-	-	-	-	3.017,690	-
<b>TOTAL 2009 EXPENDITURE</b>	<b>46.471,744</b>		<b>649,534</b>		<b>173,441</b>		<b>39.113,919</b>		<b>6.534,850</b>	

(\*) EAGF 2009 EXPENDITURE funded by initial budget appropriations - Fund source C1.

(\*\*) EAGF 2009 EXPENDITURE funded by assigned revenue collected in 2009 - Fund source C4.

(\*\*\*) EAGF 2009 EXPENDITURE funded by assigned revenue carried over from 2008 - Fund source C5.

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

(1) % Total EAGF expenditure

(2) % Total Sector expenditure

(3) Other measures (05 02 11 99) & Support of administrative expenditure Agriculture Policy Area (05 01 04 01)

**ANNEX 19**

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

PRODUCTS	Situation at 30.09.2007 (1)			Situation at 30.09.2008 (1)			Situation at 30.09.2009 (1)		
	Quantities (tonnes)	Accounting value (Mio €) (2)	% of the accounting value	Quantities (tonnes)	Accounting value (Mio €)	% of the accounting value	Quantities (tonnes)	Accounting value (Mio €)	% of the accounting value
Bread making quality wheat	152.066	13,55	2,8%	37	0,00	0,0%	76.703	7,91	1,0%
Barley	0	0,00	0,0%	0	0,00	0,0%	925.343	94,44	11,9%
Rye	35	0,00	0,0%	0	0,00	0,0%	0	0,00	0,0%
Sorghum	0	0,00	0,0%	0	0,00	0,0%	502	0,05	0,0%
Maize	1.218.219	118,19	24,5%	49.717	4,88	2,2%	556.118	56,51	7,1%
Rice	0	0,00	0,0%	0	0,00	0,0%	0	0,00	0,0%
<b>Total cereals/ rice</b>	<b>1.370.320</b>	<b>131,74</b>	<b>27,3%</b>	<b>49.754</b>	<b>4,89</b>	<b>2,2%</b>	<b>1.558.665</b>	<b>158,91</b>	<b>19,9%</b>
Skimmed milk powder	0	0,00	0,0%	0	0,00	0,0%	265.671	395,85	49,7%
Butter	0	0,00	0,0%	0	0,00	0,0%	78.704	171,43	21,5%
<b>Total milk products</b>	<b>0</b>	<b>0,00</b>	<b>0,0%</b>	<b>0</b>	<b>0,00</b>	<b>0,0%</b>	<b>344.375</b>	<b>567,28</b>	<b>71,2%</b>
White sugar	595.666	216,77	44,9%	325.256	108,76	49,2%	34.832	11,23	1,4%
Row sugar	56.357	13,63	2,8%	10.902	2,64	1,2%	0	0,00	0,0%
<b>Total sugar</b>	<b>652.023</b>	<b>230,39</b>	<b>47,7%</b>	<b>336.158</b>	<b>111,40</b>	<b>50,4%</b>	<b>34.832</b>	<b>11,23</b>	<b>1,4%</b>
Beef meat in quarters	0	0,00	0,0%	0	0,00	0,0%	0	0,00	0,0%
Boned beef meat (3)	0	0,00	0,0%	0	0,00	0,0%	0	0,00	0,0%
<b>Total beef meat (3)</b>	<b>0,0</b>	<b>0,00</b>	<b>0,0%</b>	<b>0,0</b>	<b>0,00</b>	<b>0,0%</b>	<b>0,0</b>	<b>0,00</b>	<b>0,0%</b>
Alcohol (hl)	2.860.789	120,42	25,0%	2.499.173	104,74	47,4%	1.612.092	59,53	7,5%
<b>TOTAL</b>		<b>482,55</b>	<b>100,0%</b>		<b>221,02</b>	<b>100,0%</b>		<b>796,96</b>	<b>100,0%</b>

(\*) The complementary depreciations at the end of the exercise are included

(1) Regulations (EC) Nos 883/2006, 884/2006 & 885/2006 provide that the 2nd category of expenditure to be declared under a budget year is calculated on the basis of the intervention operations in the period from 01/10/N to 30/09/N+1

(2) The value of the Euro was obtained by applying to the carry-over value fixed in national currency, the budgetary rates valid for conversion of expenditure for the month of September.

(3) Quantities expressed in carcass equivalent.



ANNEX 20

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY ARTICLE - 2007 to 2009 FINANCIAL YEARS

Commitment Appropriations

In EUR million

Budget Line	MEASURE	2007	2008	2009
05 01 04	Support expenditure of Policy Area Agriculture and Rural Development	6,44	7,80	7,76
<b>05 01</b>	<b>ADMINISTRATIVE AGRICULTURAL EXPENDITURE</b>	<b>6,44</b>	<b>7,80</b>	<b>7,76</b>
05 02 01	Cereals	-133,32	-51,30	65,06
05 02 02	Rice	-0,70	0,00	-0,03
05 02 03	Refunds on non-Annex 1 products	185,16	118,12	89,68
05 02 04	Food programmes	249,21	345,05	477,91
05 02 05	Sugar	455,46	475,56	146,96
05 02 06	Olive oil	64,40	45,15	54,49
05 02 07	Textile plants	20,05	20,99	21,11
05 02 08	Fruit and vegetables	1.249,85	1.153,04	793,66
05 02 09	Products of the wine-growing sector	1.453,07	1.170,00	1.311,72
05 02 10	Promotion	50,60	53,19	47,43
05 02 11	Other plant products/measures	363,46	375,42	352,53
05 02 12	Milk and milk products	638,19	147,99	370,61
05 02 13	Beef and veal	98,28	47,23	59,34
05 02 14	Sheepmeat and goatmeat	0,03	0,00	0,00
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	173,83	258,87	196,49
05 02 99	Irregularities (Intervention on agricultural markets)	0,00	-	0,00
<b>05 02</b>	<b>INTERVENTIONS IN AGRICULTURAL MARKETS</b>	<b>4.867,56</b>	<b>4.159,30</b>	<b>3.986,97</b>
05 03 01	Decoupled direct aids	30.369,05	31.414,47	32.794,10
05 03 02	Other direct aids	6.260,80	5.620,41	5.777,59
05 03 03	Additional amounts of aid	434,04	533,70	542,23
05 03 04	Ancillary direct aids (outstanding balances, small producers, agrimonetary aids, etc.)	-18,06	-	0,00
05 03 99	Irregularities (Agricultural direct aids)	0,00	-	0,00
<b>05 03</b>	<b>DIRECT AIDS</b>	<b>37.045,83</b>	<b>37.568,58</b>	<b>39.113,92</b>
05 04 01	Rural development financed by the EAGGF Guarantee Section — Completion of earlier programmes (2000 to 2006)	-30,03	-14,05	-13,28
05 04 03	Other measures	0,00	0,00	0,00
05 04 04	Transitional instrument for the financing of Rural Development by the EAGGF Guarantee Section for the new Member States. Completion of programmes (2004 to 2006)	0,00	-	0,00
<b>05 04</b>	<b>RURAL DEVELOPMENT (by ex-EAGGF Guarantee Section)</b>	<b>-30,03</b>	<b>-14,05</b>	<b>-13,28</b>
05 07 01	Control of agricultural expenditure	-90,54	-29,52	-108,69
05 07 02	Settlement of disputes	0,01	0,21	35,47
<b>05 07</b>	<b>AUDIT OF AGRICULTURAL EXPENDITURE</b>	<b>-90,54</b>	<b>-29,30</b>	<b>-73,21</b>
05 08 01	Farm Accountancy Data Network (FADN)	12,91	12,68	13,51
05 08 02	Surveys on the structure of agricultural holdings	16,23	8,40	15,25
05 08 03	Restructuring of systems for agricultural surveys	1,34	1,90	1,46
05 08 06	Enhancing public awareness of the common agricultural policy	5,75	6,39	7,58
05 08 07	Completion of earlier measures in the field of information	0,00	-	0,00
05 08 08	External study on the impact of Directive 2000/36/EC of the European Parliament and of the Council	0,00	0,00	0,00
05 08 09	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	0,00	0,00	0,35
<b>05 08</b>	<b>POLICY STRATEGY &amp; COORDINATION OF AGRICULTURE &amp; RURAL DEVELOPMENT POLICY AREA</b>	<b>36,24</b>	<b>29,37</b>	<b>38,14</b>
11 02 01	Intervention in fishery products	10,63	14,92	14,42
11 02 02	Irregularities (Fisheries markets)	0,00	-	0,00
11 02 03	Fisheries programme for the outermost regions	14,49	36,83	15,00
<b>11 02</b>	<b>FISHERIES MARKETS</b>	<b>25,12</b>	<b>51,75</b>	<b>29,42</b>
17 01 04	Support expenditure for veterinary operations	0,87	1,95	2,07
<b>17 01</b>	<b>ADMINISTRATIVE VETERINARY EXPENDITURE</b>	<b>0,87</b>	<b>1,95</b>	<b>2,07</b>
17 03 02	Community tobacco fund - Direct payments by the European Union	13,50	16,84	16,00
<b>17 03</b>	<b>PUBLIC HEALTH</b>	<b>13,50</b>	<b>16,84</b>	<b>16,00</b>
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	203,98	184,45	267,29
17 04 02	Other measures in the veterinary, animal welfare and public health field	14,05	13,60	18,12
17 04 03	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health	9,46	163,99	18,10
17 04 04	Plant-health measures	1,46	5,90	16,85
17 04 05	Other measures	0,00	0,00	0,00
17 04 07	Feed and food safety and related activities	16,94	21,02	25,93
<b>17 04</b>	<b>FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE AND PLANT HEALTH</b>	<b>245,89</b>	<b>388,96</b>	<b>346,27</b>
<b>TOTAL EAGF EXPENDITURE</b>		<b>42.120,87</b>	<b>42.181,20</b>	<b>43.454,05</b>
<b>Of which :</b>	EXPENDITURE funded by budget current financial year appropriations - Fund source C1	42.119,71	40.934,19	41.408,17
	EXPENDITURE funded by assigned revenue collected in current financial year - Fund source C4	1,16	87,47	569,77
	EXPENDITURE funded by assigned revenue carried over from previous financial year - Fund source C5	-	1.159,54	1.476,11
05 02 16	Sugar Restructuring Fund (*)	551,44	1.284,10	3.017,69
<b>TOTAL EXPENDITURE</b>		<b>42.672,31</b>	<b>43.465,30</b>	<b>46.471,74</b>

(\*) 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 21

EVOLUTION OF EAGF EXPENDITURE BY SECTOR AND TYPE OF ACTION - 2007 to 2009 Financial years

In EUR million

SECTOR AND TYPE OF ACTION	2007	2008	2009
<b>DIRECT AIDS</b>			
<b>DECOUPLED DIRECT AIDS</b>	<b>30.369,054</b>	<b>31.414,469</b>	<b>32.794,095</b>
SPS - Single Payment Scheme	28.119,327	28.233,837	28.805,562
SAPS - Single Area Payment Scheme	2.082,983	2.974,387	3.723,437
Separate SUGAR Payment	166,744	206,245	252,936
Separate FRUIT AND VEGETABLES Payment	-	-	12,161
<b>OTHER DIRECT AIDS</b>	<b>6.260,802</b>	<b>5.620,408</b>	<b>5.777,592</b>
<b>ADDITIONAL AMOUNTS OF AID</b>	<b>434,037</b>	<b>533,700</b>	<b>542,232</b>
<b>ANCILLARY DIRECT AIDS</b>	<b>-18,063</b>	<b>-</b>	<b>-</b>
<b>Sub-total DIRECT AIDS</b>	<b>37.045,830</b>	<b>37.568,577</b>	<b>39.113,919</b>
<b>INTERVENTION IN AGRICULTURAL MARKETS (Including Fisheries)</b>			
<b>CEREALS</b>	<b>-133,319</b>	<b>-51,296</b>	<b>65,063</b>
- Export refunds	41,800	9,701	0,854
- Storage	-225,827	-100,728	24,079
- Market measures and other interventions	50,708	39,732	40,129
<b>SUGAR</b>	<b>455,464</b>	<b>475,556</b>	<b>146,955</b>
- Export refunds	509,342	501,339	179,111
- Storage	-87,052	-26,747	-32,370
- Market measures and other interventions	33,174	0,965	0,214
<b>OLIVE OIL</b>	<b>64,398</b>	<b>45,145</b>	<b>54,486</b>
- Export refunds	0,188	-	-0,006
- Storage	-	0,013	-
- Market measures and other interventions	64,211	45,133	54,492
<b>FLAX AND HEMP</b>	<b>19,887</b>	<b>20,990</b>	<b>21,016</b>
- Export refunds	-	-	-
- Storage	0,562	1,873	0,407
- Market measures and other interventions	19,326	19,117	20,609
<b>COTTON</b>	<b>0,161</b>	<b>-</b>	<b>0,097</b>
- Market measures and other interventions	0,161	-	0,097
<b>FRUITS AND VEGETABLES</b>	<b>1.249,851</b>	<b>1.153,035</b>	<b>793,663</b>
- Export refunds	21,744	18,595	5,165
- Storage	0,412	0,093	0,028
- Market measures and other interventions	1.227,695	1.134,347	788,471
<b>PRODUCTS OF THE WINE-GROWING SECTOR</b>	<b>1.453,068</b>	<b>1.170,002</b>	<b>1.311,716</b>
- Export refunds	14,029	14,538	7,344
- Storage	242,156	202,149	70,843
- Market measures and other interventions	1.196,884	953,316	1.233,529
<b>TOBACCO</b>	<b>7,599</b>	<b>6,280</b>	<b>1,128</b>
- Market measures and other interventions	7,599	6,280	1,128
<b>RICE</b>	<b>-0,702</b>	<b>-</b>	<b>-0,032</b>
- Export refunds	0,052	-	-0,032
- Storage	-0,754	-	-
- Market measures and other interventions	-	-	0,000

<b>OTHER PRODUCTS / OTHER MEASURES (1)</b>	<b>154,636</b>	<b>136,464</b>	<b>127,137</b>
- Export refunds	-	-	-
- Storage	-	-	-
- Market measures and other interventions	154,636	136,464	127,137
<b>MILK AND MILK PRODUCTS</b>	<b>638,190</b>	<b>147,994</b>	<b>370,613</b>
- Export refunds	513,378	28,832	181,100
- Storage	-36,203	33,891	106,837
- Market measures and other interventions	161,015	85,271	82,676
<b>BEEF AND VEAL</b>	<b>98,281</b>	<b>47,227</b>	<b>59,343</b>
- Export refunds	46,247	33,147	31,640
- Storage	-0,001	-0,002	0,000
- Market measures and other interventions	52,035	14,082	27,704
<b>SHEEPMEAT AND GOATMEAT</b>	<b>0,026</b>	<b>-</b>	<b>0,000</b>
- Export refunds	-	-	-
- Storage	-	-	-
- Market measures and other interventions	0,026	-	0,000
<b>PIGMEAT, EGGS AND POULTRY</b>	<b>173,826</b>	<b>258,874</b>	<b>196,490</b>
- Export refunds	111,167	200,546	154,653
- Storage	-	37,007	3,616
- Market measures and other interventions	62,659	21,321	38,220
<b>FISH</b>	<b>25,119</b>	<b>51,752</b>	<b>29,416</b>
- Export refunds	-	-	-
- Storage	-	-	-
- Direct Payments reserved for EAGF - Others	25,119	51,752	29,416
<b>Sub-total INTERVENTION IN AGRICULTURAL MARKETS</b>	<b>4.206,485</b>	<b>3.462,025</b>	<b>3.177,091</b>
<b><u>OTHER MEASURES EXPENDITURE</u></b>			
<b>NON-ANNEX I PRODUCTS - Export refunds</b>	<b>185,160</b>	<b>118,121</b>	<b>89,684</b>
<b>FOOD PROGRAMES</b>	<b>249,209</b>	<b>345,047</b>	<b>477,912</b>
- Food aid (Export refunds)	1,564	0,630	0,021
- Programmes for deprived persons (Others)	247,646	344,417	477,890
<b>POSEI</b>	<b>201,226</b>	<b>232,679</b>	<b>224,271</b>
- Storage	-	0,353	-
- Other measures and interventions	201,226	232,327	224,271
<b>RURAL DEVELOPMENT (financed by ex-EAGGF Guarantee Section)</b>	<b>-30,033</b>	<b>-14,052</b>	<b>-13,282</b>
<b>POLICY STRATEGY AND COORDINATION OF AGRICULTURE &amp; RD P.A.</b>	<b>36,239</b>	<b>29,369</b>	<b>38,144</b>
<b>AUDIT OF AGRICULTURAL EXPENDITURE - (ex-subheading 1a)</b>	<b>-93,771</b>	<b>-29,517</b>	<b>-108,686</b>
<b>AUDIT OF AGRICULTURAL EXPENDITURE - (ex-subheading 1b)</b>	<b>3,228</b>	<b>-</b>	<b>-</b>
<b>SETTLEMENT OF DISPUTES</b>	<b>0,008</b>	<b>0,215</b>	<b>35,472</b>
<b>PROMOTION AND INFORMATION ACTIONS</b>	<b>50,597</b>	<b>53,185</b>	<b>47,426</b>
Payments by Member States	47,873	49,431	46,514
Direct Payments by the European Community	2,724	3,754	0,911
<b>VETERINARY MEASURES</b>	<b>260,259</b>	<b>407,751</b>	<b>364,349</b>
<b>OTHER MEASURES (2)</b>	<b>6,436</b>	<b>7,798</b>	<b>7,756</b>
<b>Sub-total OTHER MEASURES EXPENDITURE</b>	<b>868,557</b>	<b>1.150,595</b>	<b>1.163,044</b>
<b>TOTAL EAGF EXPENDITURE</b>	<b>42.120,871</b>	<b>42.181,197</b>	<b>43.454,054</b>
<b>SUGAR RESTRUCTURING FUND (3)</b>	<b>551,436</b>	<b>1.284,100</b>	<b>3.017,690</b>
<b>TOTAL EXPENDITURE</b>	<b>42.672,307</b>	<b>43.465,297</b>	<b>46.471,744</b>

(1) 'Dried Feeder' and 'Other measures Plant products'

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

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

ANNEX 22

EVOLUTION OF EAGF EXPENDITURE BY SECTOR - Summary table  
 2007 to 2009 Financial years\*

In EUR million

SECTOR	2007	2008	2009
DECOUPLED DIRECT AIDS	30.369,054	31.414,469	32.794,095
OTHER DIRECT AIDS	6.260,802	5.620,408	5.777,592
ADDITIONAL AMOUNTS OF AID	434,037	533,700	542,232
ANCILLARY DIRECT AIDS	-18,063	-	-
CEREALS	-133,319	-51,296	65,063
SUGAR	455,464	475,556	146,955
OLIVE OIL	64,398	45,145	54,486
FLAX AND HEMP	19,887	20,990	21,016
COTTON	0,161	-	0,097
FRUITS AND VEGETABLES	1.249,851	1.153,035	793,663
PRODUCTS OF THE WINE-GROWING SECTOR	1.453,068	1.170,002	1.311,716
TOBACCO	7,599	6,280	1,128
RICE	-0,702	-	-0,032
OTHER PRODUCTS / OTHER MEASURES (1)	154,636	136,464	127,137
MILK AND MILK PRODUCTS	638,190	147,994	370,613
BEEF AND VEAL	98,281	47,227	59,343
SHEEPMEAT AND GOATMEAT	0,026	-	0,000
PIGMEAT, EGGS AND POULTRY	173,826	258,874	196,490
FISH	25,119	51,752	29,416
NON-ANNEX I PRODUCTS	185,160	118,121	89,684
FOOD PROGRAMMES	249,209	345,047	477,912
POSEI	201,226	232,679	224,271
RURAL DEVELOPMENT (financed by ex-EAGGF Guarantee Section)	-30,033	-14,052	-13,282
POLICY STRATEGY AND COORDINATION OF AGRICULTURE & RD P.A.	36,239	29,369	38,144
AUDIT OF AGRICULTURAL EXPENDITURE - ( ex-subheading 1a)	-93,771	-29,517	-108,686
AUDIT OF AGRICULTURAL EXPENDITURE - (ex-subheading 1b)	3,228	-	-
SETTLEMENT OF DISPUTES	0,008	0,215	35,472
PROMOTION AND INFORMATION ACTIONS	50,597	53,185	47,426
VETERINARY MEASURES	260,259	407,751	364,349
OTHER MEASURES (2)	6,436	7,798	7,756
<b>TOTAL EAGF 2007 EXPENDITURE</b>	<b>42.120,871</b>	<b>42.181,197</b>	<b>43.454,054</b>
SUGAR RESTRUCTURING FUND (3)	551,436	1.284,100	3.017,690
<b>TOTAL 2007 EXPENDITURE</b>	<b>42.672,307</b>	<b>43.465,297</b>	<b>46.471,744</b>

(\*) Includes amounts paid from assigned revenue to EAGF. Fund sources C4 & C5

(1) 'Dried Fooder' and 'Other measures Plant products'

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

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

**ANNEX 23**

**EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY SECTOR (2003 to 2009 Financial years) (\*)**

In EUR million and in %

SECTOR	2003		2004		2005		2006		2007		2008		2009	
	MIO Euro	%	MIO Euro	%	MIO Euro	%	MIO Euro	%	MIO Euro	%	MIO Euro	%	MIO Euro	%
SPS - Single Payment Scheme	-	-	-	-	-	-	14.542,0	29,2%	28.119,3	66,8%	28.233,8	66,9%	28.805,6	66,3%
SAPS - Single Area Payment Scheme	-	-	-	-	1.449,2	3,0%	1.721,3	3,5%	2.083,0	4,9%	2.974,4	7,1%	3.723,4	8,6%
Separate SUGAR Payment	-	-	-	-	-	-	-	-	166,7	0,4%	206,2	0,5%	252,9	0,6%
Separate FRUIT & VEGETABLES Payment	-	-	-	-	-	-	-	-	-	-	-	-	12,2	0,0%
Other Direct aids	-	-	-	-	-	-	-	-	6.260,8	14,9%	5.620,4	13,3%	5.777,6	13,3%
Additional amounts of aids	-	-	-	-	-	-	-	-	434,0	1,0%	533,7	1,3%	542,2	1,2%
Ancillary Direct aids (**)	-	-	-	-	-	-	-	-	-18,1	0,0%	-	-	-	-
<b>DIRECT AIDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.449,2</b>	<b>3,0%</b>	<b>16.263,3</b>	<b>32,6%</b>	<b>37.045,8</b>	<b>88,0%</b>	<b>37.568,6</b>	<b>89,1%</b>	<b>39.113,9</b>	<b>90,0%</b>
CEREALS	16.809,4	37,8%	17.296,6	38,6%	17.769,8	36,3%	8.737,1	17,5%	-133,3	-0,3%	-51,3	-0,1%	65,1	0,1%
SUGAR	1.277,4	2,9%	1.283,5	2,9%	1.651,8	3,4%	1.520,7	3,0%	455,5	1,1%	475,6	1,1%	147,0	0,3%
OLIVE OIL	2.346,4	5,3%	2.372,4	5,3%	2.311,3	4,7%	2.341,5	4,7%	64,4	0,2%	45,1	0,1%	54,5	0,1%
DRIED FODDER & GRAIN LEGUMES	388,6	0,9%	383,5	0,9%	294,3	0,6%	297,7	0,6%	154,1	0,4%	136,1	0,3%	126,6	0,3%
TEXTILE PLANTS AND SILKWORMS (1)	889,6	2,0%	851,0	1,9%	972,5	2,0%	935,6	1,9%	20,0	0,0%	21,0	0,0%	21,1	0,0%
FRUITS AND VEGETABLES	1.532,2	3,4%	1.572,9	3,5%	1.742,7	3,6%	1.656,4	3,3%	1.249,9	3,0%	1.153,0	2,7%	793,7	1,8%
PRODUCTS OF THE WINE-GROWING SECTOR	1.213,0	2,7%	1.092,0	2,4%	1.267,2	2,6%	1.487,1	3,0%	1.453,1	3,4%	1.170,0	2,8%	1.311,7	3,0%
TOBACCO	960,2	2,2%	929,3	2,1%	922,7	1,9%	828,5	1,7%	7,6	0,0%	6,3	0,0%	1,1	0,0%
OTHER PLANT PRODUCTS (2)	331,6	0,7%	299,9	0,7%	488,2	1,0%	307,8	0,6%	-0,7	0,0%	-	-	0,0	-
<b>PLANT PRODUCTS</b>	<b>25.748,4</b>	<b>57,9%</b>	<b>26.080,9</b>	<b>58,3%</b>	<b>27.420,5</b>	<b>56,0%</b>	<b>18.112,5</b>	<b>36,3%</b>	<b>3.270,5</b>	<b>7,8%</b>	<b>2.955,8</b>	<b>7,0%</b>	<b>2.520,6</b>	<b>5,8%</b>
MILK AND MILK PRODUCTS	2.796,2	6,3%	1.993,4	4,5%	2.547,5	5,2%	2.463,4	4,9%	638,2	1,5%	148,0	0,4%	370,6	0,9%
BEEF AND VEAL	8.090,9	18,2%	7.776,0	17,4%	8.176,0	16,7%	3.550,7	7,1%	98,3	0,2%	47,2	0,1%	59,3	0,1%
SHEEPMEAT AND GOATMEAT	2.082,1	4,7%	1.469,5	3,3%	1.837,3	3,8%	950,4	1,9%	0,0	0,0%	-	-	-	-
PIGMEAT, EGGS AND POULTRY	171,4	0,4%	173,2	0,4%	131,5	0,3%	101,1	0,2%	173,8	0,4%	258,9	0,6%	196,5	0,5%
OTHERS	0,0	0,0%	0,0	0,0%	-20,8	0,0%	0,0	0,0%	0,0	0,0%	0,0	0,0%	-	-
FISH	12,6	0,0%	23,9	0,1%	28,5	0,1%	25,8	0,1%	25,1	0,1%	51,8	0,1%	29,4	0,1%
<b>ANIMAL PRODUCTS</b>	<b>13.153,1</b>	<b>29,6%</b>	<b>11.436,0</b>	<b>25,5%</b>	<b>12.700,0</b>	<b>26,0%</b>	<b>7.091,4</b>	<b>14,2%</b>	<b>935,4</b>	<b>2,2%</b>	<b>505,8</b>	<b>1,2%</b>	<b>655,9</b>	<b>1,5%</b>
NON-ANNEX I PRODUCTS	430,7	1,0%	372,3	0,8%	335,4	0,7%	274,1	0,5%	185,2	0,4%	118,1	0,3%	89,7	0,2%
FOOD PROGRAMMES	252,9	0,6%	281,6	0,6%	292,1	0,6%	228,8	0,5%	249,2	0,6%	345,0	0,8%	477,9	1,1%
POSEI	234,0	0,5%	216,7	0,5%	185,4	0,4%	219,2	0,4%	201,2	0,5%	232,7	0,6%	224,3	0,5%
VETERINARY MEASURES	316,9	0,7%	360,3	0,8%	240,9	0,5%	268,6	0,5%	260,3	0,6%	407,8	1,0%	364,3	0,8%
CONTROL AND PREVENTION MEASURES (3)	26,9	0,1%	26,7	0,1%	14,2	0,0%	9,0	0,0%	5,9	0,0%	6,5	0,0%	0,0	0,0%
AUDIT OF AGRICULTURAL EXPENDITURE (1a)	-410,0	-0,9%	-508,1	-1,1%	-577,6	-1,2%	-261,0	-0,5%	-99,7	-0,2%	-36,0	-0,1%	-108,7	-0,3%
SETTLEMENT OF DISPUTES	0,0	0,0%	0,1	0,0%	0,0	0,0%	6,1	0,0%	0,1	0,0%	0,2	0,0%	35,5	0,1%
PROMOTION AND INFORMATION ACTIONS	31,3	0,1%	32,9	0,1%	37,0	0,1%	38,9	0,1%	50,6	0,1%	53,2	0,1%	47,4	0,1%
POLICY STRATEGY AND COORDINATION (4)	-	-	-	-	-	-	6,4	0,0%	36,2	0,1%	29,4	0,1%	38,1	0,1%
OTHER MEASURES (5)	-2,6	0,0%	-0,9	0,0%	3,9	0,0%	-82,1	-0,2%	6,9	0,0%	8,2	0,0%	8,3	0,0%
<b>OTHERS</b>	<b>880,1</b>	<b>2,0%</b>	<b>781,6</b>	<b>1,7%</b>	<b>531,2</b>	<b>1,1%</b>	<b>708,1</b>	<b>1,4%</b>	<b>895,9</b>	<b>2,1%</b>	<b>1.165,0</b>	<b>2,8%</b>	<b>1.176,9</b>	<b>2,7%</b>
RURAL DEVELOPMENT (6)	4.706,0	10,6%	6.481,9	14,5%	6.845,8	14,0%	7.719,3	15,5%	-30,0	-0,1%	-14,1	0,0%	-13,3	0,0%
AUDIT OF AGRICULTURAL EXPENDITURE 1b (6)	-26,4	-0,1%	-19,9	0,0%	-18,4	0,0%	-29,4	-0,1%	3,2	0,0%	-	-	-	-
<b>RURAL DEVELOPMENT (6)</b>	<b>4.679,6</b>	<b>10,5%</b>	<b>6.462,0</b>	<b>14,4%</b>	<b>6.827,4</b>	<b>14,0%</b>	<b>7.689,9</b>	<b>15,4%</b>	<b>-26,8</b>	<b>-0,1%</b>	<b>-14,1</b>	<b>0,0%</b>	<b>-13,3</b>	<b>0,0%</b>
<b>TOTAL EXPENDITURE</b>	<b>44.461,2</b>	<b>100%</b>	<b>44.760,5</b>	<b>100%</b>	<b>48.928,2</b>	<b>100%</b>	<b>49.865,2</b>	<b>100%</b>	<b>42.120,9</b>	<b>100%</b>	<b>42.181,2</b>	<b>100%</b>	<b>43.454,1</b>	<b>100%</b>

(\*) Financial years 2003 to 2006 : Total expenditure of ex-European Agricultural Guidance and Guarantee Fund, Guarantee Section - EAGGF /// Financial years 2007 to 2009 : Total expenditure of EAGF

(\*\*) Reliquats, small producers, agrimonetary aids, etc

(1) Financial year 2006 : Flax & Hemp, Cotton, Silkworms /// Financial years 2007 to 2009 : Flax & Hemp, Cotton

(2) Financial year 2006 : Rice, Seeds, Hop /// Financial years 2007 to 2009 : Rice

(3) Financial years 2006, 2007, 2008, 2009, amounts of 'Monitoring and preventive measures' of chapter 0507 (Audit of Agricultural Expenditure)

(4) Financial years 2004 & 2005, expenditure included in sector 'Promotion and Information actions'

(5) Financial year 2006, recoveries included /// Financial years 2007 to 2009 : Other measures and Support Administrative expenditure Agriculture and Rural Development Policy area

(6) Financial years 2003 to 2006 : Rural Development expenditure of ex-European Agricultural Guidance and Guarantee Fund, Guarantee Section - EAGGF /// Financial years 2007 to 2009 : Execution of Rural Development commitments (of ex EAGGF-Guarantee Section of previous financial years. (Since the Financial year 2007, Rural Development is entirely financed by the European Agricultural Fund for Rural Development - EAFRD)

ANNEX 24

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY MEMBER STATE - 2002 to 2009 Financial years (\*)

In EUR million and in %

Member State	EU 15		EU 25				EU 27									MS															
	2002	2003	2004	2005	2006	2007			2008			2009																			
						EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL	EAGF	SRF (2)	TOTAL																	
BE	942,1	2,2%	1.017,0	2,3%	1.072,7	2,4%	1.034,5	2,1%	943,7	1,9%	769,2	1,8%	45,4	8,2%	814,6	1,9%	747,9	1,8%	106,6	8,3%	854,5	2,0%	717,6	1,7%	178,0	5,9%	895,6	1,9%			
BG	-	-	-	-	-	-	-	-	-	-	0,2	0,0%	-	-	0,2	0,0%	178,3	0,4%	-	0,0%	178,3	0,4%	225,7	0,5%	2,2	0,1%	227,9	0,5%			
CZ	-	-	-	-	168,0	0,4%	463,8	0,9%	517,3	1,0%	351,6	0,8%	-	-	351,6	0,8%	401,7	1,0%	43,9	3,4%	445,6	1,0%	502,7	1,2%	54,8	1,8%	557,4	1,2%			
DK	1.221,0	2,8%	1.220,1	2,7%	1.217,1	2,7%	1.224,9	2,5%	1.162,2	2,3%	1.083,5	2,6%	-	-	1.083,5	2,5%	1.061,3	2,5%	-	0,0%	1.061,3	2,4%	1.038,8	2,4%	36,5	1,2%	1.075,4	2,3%			
DE	6.784,4	15,7%	5.843,3	13,1%	6.033,7	13,5%	6.503,1	13,3%	6.543,4	13,1%	5.646,2	13,4%	-	-	5.646,2	13,2%	5.704,0	13,5%	-	0,0%	5.704,0	13,1%	5.715,3	13,2%	660,5	21,9%	6.375,8	13,7%			
EE	-	-	-	-	45,8	0,1%	77,4	0,2%	87,7	0,2%	38,4	0,1%	-	-	38,4	0,1%	41,7	0,1%	-	0,0%	41,7	0,1%	54,7	0,1%	0,0	0,0%	54,7	0,1%			
IE	1.709,2	4,0%	1.945,2	4,4%	1.829,6	4,1%	1.806,2	3,7%	1.723,2	3,5%	1.319,8	3,1%	78,7	14,3%	1.398,5	3,3%	1.306,3	3,1%	149,9	11,7%	1.456,2	3,4%	1.336,4	3,1%	0,6	0,0%	1.336,9	2,9%			
GR	2.633,8	6,1%	2.757,1	6,2%	2.777,6	6,2%	2.754,0	5,6%	3.070,6	6,2%	2.681,0	6,4%	-	-	2.681,0	6,3%	2.553,8	6,1%	73,8	5,7%	2.627,6	6,0%	2.594,4	6,0%	65,0	2,2%	2.659,5	5,7%			
ES	5.933,0	13,7%	6.459,1	14,5%	6.319,3	14,1%	6.406,5	13,1%	6.654,5	13,3%	5.874,9	13,9%	27,1	4,9%	5.902,0	13,8%	5.864,1	13,9%	69,1	5,4%	5.933,2	13,7%	5.986,4	13,8%	229,8	7,6%	6.216,1	13,4%			
FR	9.752,1	22,6%	10.419,1	23,4%	9.389,1	21,0%	9.968,9	20,4%	10.044,6	20,1%	9.172,4	21,8%	17,5	3,2%	9.189,9	21,5%	8.946,9	21,2%	42,9	3,3%	8.989,8	20,7%	8.920,1	20,5%	575,3	19,1%	9.495,4	20,4%			
IT	5.671,9	13,1%	5.372,7	12,1%	5.022,5	11,2%	5.499,7	11,2%	5.461,0	11,0%	4.804,1	11,4%	226,9	41,2%	5.031,1	11,8%	4.660,6	11,0%	525,6	40,9%	5.186,3	11,9%	4.930,0	11,3%	226,0	7,5%	5.156,0	11,1%			
CY	-	-	-	-	22,5	0,1%	58,8	0,1%	50,9	0,1%	27,5	0,1%	-	-	27,5	0,1%	28,1	0,1%	-	0,0%	28,1	0,1%	38,8	0,1%	0,0	0,0%	38,8	0,1%			
LV	-	-	-	-	98,7	0,2%	137,5	0,3%	160,7	0,3%	54,8	0,1%	-	-	54,8	0,1%	63,3	0,1%	36,9	2,9%	100,2	0,2%	80,7	0,2%	29,5	1,0%	110,3	0,2%			
LT	-	-	-	-	147,9	0,3%	291,2	0,6%	346,1	0,7%	168,2	0,4%	-	-	168,2	0,4%	173,9	0,4%	-	0,0%	173,9	0,4%	218,0	0,5%	16,8	0,6%	234,8	0,5%			
LU	37,1	0,1%	43,3	0,1%	37,6	0,1%	45,0	0,1%	44,7	0,1%	36,8	0,1%	-	-	36,8	0,1%	35,3	0,1%	-	0,0%	35,3	0,1%	35,5	0,1%	0,0	0,0%	35,5	0,1%			
HU	-	-	-	-	181,7	0,4%	716,8	1,5%	826,1	1,7%	473,2	1,1%	-	-	473,2	1,1%	513,6	1,2%	45,9	3,6%	559,5	1,3%	758,0	1,7%	214,0	7,1%	972,0	2,1%			
MT	-	-	-	-	8,1	0,0%	9,9	0,0%	11,2	0,0%	2,0	0,0%	-	-	2,0	0,0%	2,6	0,0%	-	0,0%	2,6	0,0%	3,6	0,0%	0,0	0,0%	3,6	0,0%			
NL	1.132,7	2,6%	1.359,7	3,1%	1.261,9	2,8%	1.256,3	2,6%	1.209,6	2,4%	1.110,2	2,6%	17,7	3,2%	1.128,0	2,6%	977,4	2,3%	43,2	3,4%	1.020,6	2,3%	1.077,4	2,5%	116,0	3,8%	1.193,3	2,6%			
AT	1.090,1	2,5%	1.124,5	2,5%	1.141,9	2,6%	1.235,7	2,5%	1.271,5	2,5%	746,8	1,8%	0,3	0,1%	747,1	1,8%	741,6	1,8%	3,9	0,3%	745,5	1,7%	747,0	1,7%	28,4	0,9%	775,4	1,7%			
PL	-	-	-	-	873,1	2,0%	1.839,0	3,8%	2.033,5	4,1%	1.209,5	2,9%	-	-	1.209,5	2,8%	1.453,3	3,4%	-	0,0%	1.453,3	3,3%	1.749,7	4,0%	287,5	9,5%	2.037,2	4,4%			
PT	753,7	1,7%	849,5	1,9%	823,3	1,8%	891,9	1,8%	946,4	1,9%	705,1	1,7%	28,0	5,1%	733,1	1,7%	717,7	1,7%	19,5	1,5%	737,2	1,7%	722,6	1,7%	10,2	0,3%	732,8	1,6%			
RO	-	-	-	-	-	-	-	-	-	-	6,9	0,0%	-	-	6,9	0,0%	474,0	1,1%	-	0,0%	474,0	1,1%	596,2	1,4%	2,0	0,1%	598,3	1,3%			
SI	-	-	-	-	84,7	0,2%	127,3	0,3%	142,6	0,3%	49,0	0,1%	0,6	0,1%	49,6	0,1%	61,8	0,1%	34,2	2,7%	96,0	0,2%	77,1	0,2%	27,3	0,9%	104,4	0,2%			
SK	-	-	-	-	120,9	0,3%	247,5	0,5%	294,0	0,6%	157,6	0,4%	-	-	157,6	0,4%	165,2	0,4%	35,1	2,7%	200,3	0,5%	220,4	0,5%	53,7	1,8%	274,1	0,6%			
FI	837,7	1,9%	874,4	2,0%	868,8	1,9%	902,9	1,8%	817,1	1,6%	585,8	1,4%	5,0	0,9%	590,8	1,4%	559,9	1,3%	26,2	2,0%	586,0	1,3%	574,6	1,3%	37,8	1,3%	612,4	1,3%			
SE	816,8	1,9%	865,6	1,9%	849,1	1,9%	956,3	2,0%	923,9	1,9%	758,9	1,8%	12,4	2,2%	771,3	1,8%	745,1	1,8%	27,4	2,1%	772,5	1,8%	751,8	1,7%	24,1	0,8%	776,0	1,7%			
UK	3.642,6	8,4%	3.971,4	8,9%	3.986,6	8,9%	4.215,0	8,6%	4.287,2	8,6%	3.950,8	9,4%	91,7	16,6%	4.042,5	9,5%	3.494,9	8,3%	-	0,0%	3.494,9	8,0%	3.333,8	7,7%	141,7	4,7%	3.475,6	7,5%			
CE (1)	256,3	0,6%	339,4	0,8%	377,8	0,8%	257,9	0,5%	291,5	0,6%	336,7	0,8%	-	-	336,7	0,8%	506,9	1,2%	-	0,0%	506,9	1,2%	446,6	1,0%	0,0	0,0%	446,6	1,0%			
<b>TOTAL (*)</b>	<b>43.214,3</b>	<b>100%</b>	<b>44.461,2</b>	<b>100%</b>	<b>44.760,5</b>	<b>100%</b>	<b>48.928,2</b>	<b>100%</b>	<b>49.865,2</b>	<b>100%</b>	<b>42.120,9</b>	<b>100%</b>			<b>42.181,2</b>	<b>100%</b>					<b>43.454,1</b>	<b>100%</b>									
Sugar Restructuring Fund - SRF (2)										551,4		100%						1.284,1		100%						3.017,7		100%			
<b>TOTAL EXPENDITURE</b>														<b>42.672,3</b>		100%						<b>43.465,3</b>		100%				<b>46.471,7</b>		100%	

(1) Expenditure made directly by the Commission

(2) 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

(\*) Financial years 2002 to 2006 : Expenditure of ex-European Agricultural Guidance and Guarantee Fund, Guarantee Section - EAGGF // Financial years 2007 to 2009 : Expenditure of European Agricultural Guarantee Fund - EAGF

ANNEX 25

EAGF - EVOLUTION OF EXPENDITURE FOR DIRECT AIDS BY MEASURE

2007 to 2009 Financial years

Commitment Appropriations		In EUR million		
BUDGET LINE	MEASURE	2007	2008	2009
05 03 01 01	SPS (single payment scheme)	28.119,327	28.233,837	28.805,562
05 03 01 02	SAPS (single area payment scheme)	2.082,983	2.974,387	3.723,437
05 03 01 03	Separate sugar payment	166,744	206,245	252,936
05 03 01 04	Separate fruit and vegetables payment	-	-	12,161
05 03 01 99	Other (decoupled direct aids)	-	-	-
<b>05 03 01</b>	<b>Decoupled direct aids</b>	<b>30.369,054</b>	<b>31.414,469</b>	<b>32.794,095</b>
05 03 02 01	Crop area payments	1.488,598	1.432,236	1.448,669
05 03 02 03	Supplementary aid for durum wheat: non-traditional production zones	0,001	-	-
05 03 02 04	Supplementary aid for durum wheat: traditional production zones	55,825	46,105	49,060
05 03 02 05	Production aid for seeds	22,036	20,044	23,166
05 03 02 06	Suckler-cow premium	1.179,084	1.153,842	1.153,142
05 03 02 07	Additional suckler-cow premium	55,971	51,777	51,724
05 03 02 08	Beef special premium	99,107	90,500	90,641
05 03 02 09	Beef slaughter premium — Calves	126,518	121,005	117,618
05 03 02 10	Beef slaughter premium — Adults	235,939	224,140	221,276
05 03 02 11	Beef extensification premium	12,152	-	-
05 03 02 12	Additional payments to beef producers	4,330	-	-
05 03 02 13	Sheep and goat premium	251,685	239,900	232,869
05 03 02 14	Sheep and goat supplementary premium	78,173	74,151	72,391
05 03 02 15	Additional payments in the sheep and goat sector	0,135	-	-
05 03 02 16	Dairy premium	438,208	0,189	-
05 03 02 17	Additional payments for milk producers	198,875	0,055	-
05 03 02 18	Payments to starch potato producers	88,664	103,507	103,238
05 03 02 19	Area aid for rice	173,033	168,102	164,364
05 03 02 21	Aid for olive groves	119,276	99,410	96,040
05 03 02 22	Tobacco premium	335,542	301,423	300,612
05 03 02 23	Hops area aid	2,659	2,467	2,485
05 03 02 24	Specific quality premium for durum wheat	82,280	79,191	87,675
05 03 02 25	Protein crop premium	58,200	42,559	32,942
05 03 02 26	Area payments for nuts	89,539	86,494	92,207
05 03 02 27	Aid for energy crops	53,930	72,111	53,697
05 03 02 28	Aid for silkworms	0,608	0,548	0,446
05 03 02 29	Area aid for dried grapes	113,242	111,928	0,032
05 03 02 30	Compensatory aid for bananas	121,572	-	-
05 03 02 36	Payments for specific types of farming and quality production	419,580	422,876	428,728
05 03 02 38	Transitional aid for sugar beet growers	2,163	-	-
05 03 02 39	Additional amount for sugar beet and cane producers	17,168	25,157	22,870
05 03 02 40	Area aid for cotton	254,464	247,548	216,879
05 03 02 41	Transitional fruit and vegetables payment — Tomatoes	-	-	144,221
05 03 02 42	Transitional fruit and vegetables payment — Other products than tomatoes	-	-	149,247
05 03 02 43	Transitional soft fruit payment	-	-	7,390
05 03 02 50	POSEI — Community support programmes	63,766	372,256	375,202
05 03 02 51	POSEI — Other direct aids and earlier regimes	3,792	21,191	20,898
05 03 02 52	POSEI — Aegean Islands	13,528	16,792	16,479
05 03 02 99	Other (direct aids)	1,159	-7,096	1,385
<b>05 03 02</b>	<b>Other direct aids</b>	<b>6.260,802</b>	<b>5.620,408</b>	<b>5.777,592</b>
05 03 03 00	Additional amounts of aid	434,037	533,700	542,232
<b>05 03 03</b>	<b>Additional amounts of aid</b>	<b>434,037</b>	<b>533,700</b>	<b>542,232</b>
05 03 04 00	Ancillary direct aids (outstanding balances, small producers, agrimonetary aids)	-18,063	-	-
<b>05 03 04</b>	<b>Ancillary direct aids (outstanding balances, small producers, agrimonetary aids)</b>	<b>-18,063</b>	<b>-</b>	<b>-</b>
EXPENDITURE funded by budget current financial year appropriations - Fund source C1		37.044,668	36.771,702	37.778,700
EXPENDITURE funded by assigned revenue collected in current financial year - Fund source C4		1,162	-	204,845
EXPENDITURE funded by assigned revenue carried over from previous financial year - Fund source C5		-	796,875	1.130,374
<b>TOTAL EAGF DIRECT AIDS EXPENDITURE</b>		<b>37.045,830</b>	<b>37.568,577</b>	<b>39.113,919</b>

ANNEX 26

EVOLUTION OF EAGF DIRECT AIDS EXPENDITURE BY SECTOR

2007 to 2009 Financial years

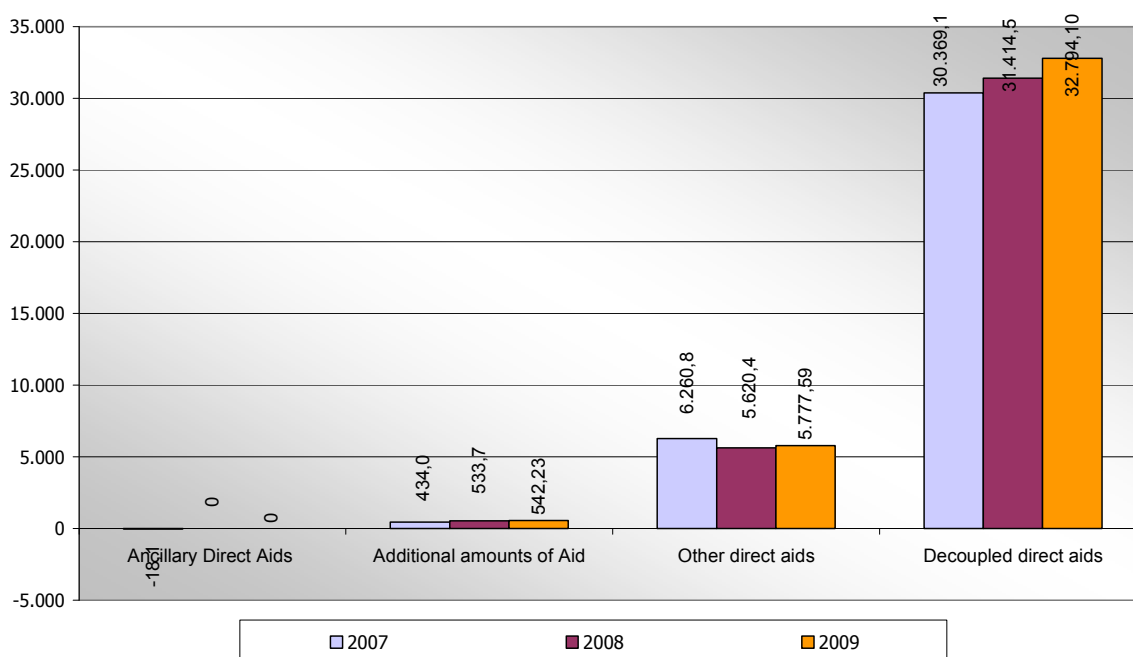
SECTOR	2007	2008	2009
	30.803,09	31.948,17	33.336,33
<b>SPS (single payment scheme)</b>	<b>28.119,33</b>	<b>28.233,84</b>	<b>28.805,56</b>
<b>SAPS (single area payment scheme)</b>	<b>2.082,98</b>	<b>2.974,39</b>	<b>3.723,44</b>
<b>Separate sugar payment</b>	<b>166,74</b>	<b>206,25</b>	<b>252,94</b>
<b>Separate fruit and vegetables payment</b>	<b>-</b>	<b>-</b>	<b>12,16</b>
<b>Additional amounts of aid</b>	<b>434,04</b>	<b>533,70</b>	<b>542,23</b>
	6.242,74	5.620,41	5.777,59
<b>CEREALS</b>	<b>1.922,67</b>	<b>1.854,63</b>	<b>1.672,04</b>
<b>SUGAR</b>	<b>41,87</b>	<b>51,76</b>	<b>22,87</b>
<b>OLIVE OIL</b>	<b>144,97</b>	<b>126,28</b>	<b>96,04</b>
<b>FRUITS AND VEGETABLES</b>	<b>413,02</b>	<b>301,93</b>	<b>496,34</b>
<b>RICE</b>	<b>173,18</b>	<b>168,24</b>	<b>164,36</b>
<b>SEEDS</b>	<b>22,04</b>	<b>20,04</b>	<b>23,17</b>
<b>HOPS</b>	<b>2,66</b>	<b>2,47</b>	<b>2,49</b>
<b>SILKWORMS</b>	<b>0,61</b>	<b>0,55</b>	<b>0,45</b>
<b>COTTON</b>	<b>266,99</b>	<b>260,65</b>	<b>216,88</b>
<b>TOBACCO</b>	<b>344,94</b>	<b>310,45</b>	<b>300,61</b>
<b>MILK AND MILK PRODUCTS</b>	<b>655,66</b>	<b>18,78</b>	<b>0,00</b>
<b>BEEF AND VEAL</b>	<b>1.836,59</b>	<b>1.766,54</b>	<b>1.634,40</b>
<b>SHEEPMEAT AND GOATMEAT</b>	<b>350,52</b>	<b>333,63</b>	<b>305,26</b>
<b>PIGMEAT, EGGS AND POULTRY</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>POSEI</b>	<b>81,09</b>	<b>410,24</b>	<b>412,58</b>
<b>OTHER PRODUCTS</b>	<b>-14,05</b>	<b>-5,78</b>	<b>1,39</b>
<b>SPECIFIC TYPES OF FARMING &amp; QUALITY PRODUCTION *</b>	<b>-</b>	<b>-</b>	<b>428,73</b>
<b>TOTAL DIRECT AIDS</b>	<b>37.045,83</b>	<b>37.568,58</b>	<b>39.113,92</b>

\* For Financial years 2007 and 2008, this payment amount is included in each concerned sector



**ANNEX 27**  
**EVOLUTION OF EAGF DIRECT AIDS EXPENDITURE BY ARTICLE**  
 2007 to 2009 Financial years

BUDGETARY LINE	MEASURE	in EUR million		
		2007	2008	2009
05 03 01	Decoupled direct aids	30.369,05	31.414,47	32.794,10
05 03 02	Other direct aids	6.260,80	5.620,41	5.777,59
05 03 03	Additional amounts of aid	434,04	533,70	542,23
05 03 04	Ancillary direct aids (outstanding balances, small producers, agrimonetary aids)	-18,06	-	-
<b>TOTAL DIRECT AIDS EXPENDITURE</b>		<b>37.045,83</b>	<b>37.568,58</b>	<b>39.113,92</b>

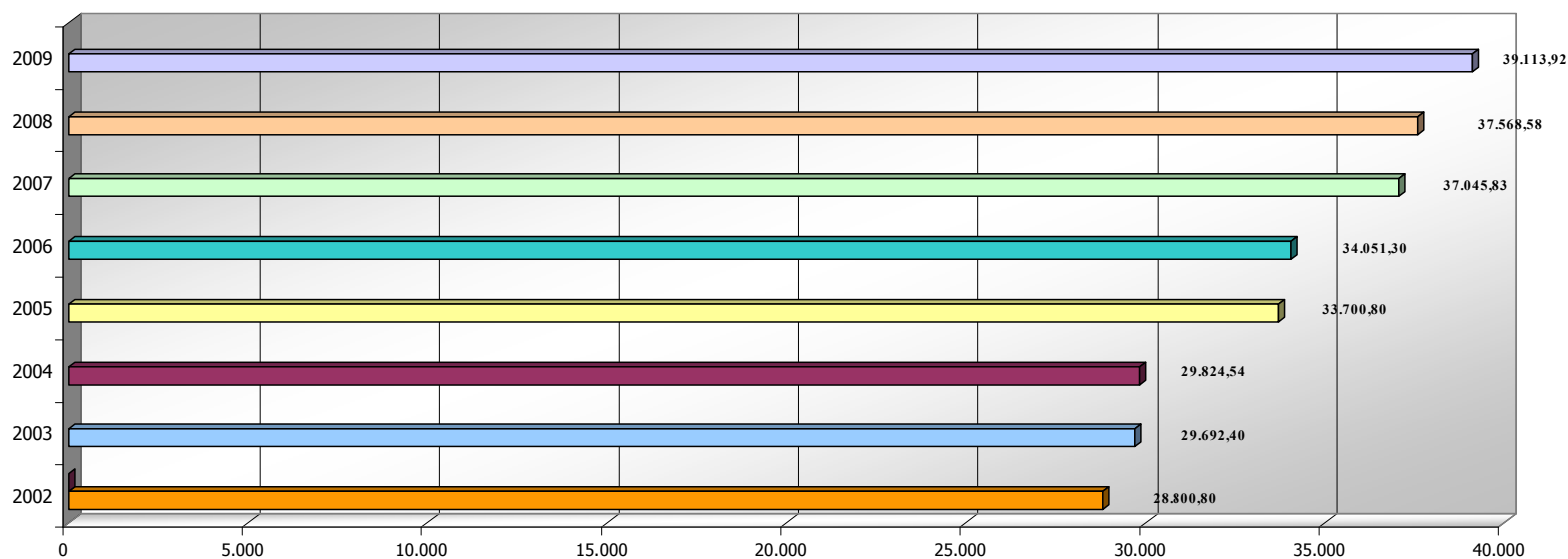


ANNEX 28

EAGF - EVOLUTION OF TOTAL EXPENDITURE FOR DIRECT AIDS - 2002 TO 2009 FINANCIAL YEARS

In EUR million

	2002	2003	2004	2005	2006	2007	2008	2009
<b>Total DIRECT AIDS EXPENDITURE</b>	<b>28.800,80</b>	<b>29.692,40</b>	<b>29.824,54</b>	<b>33.700,80</b>	<b>34.051,30</b>	<b>37.045,83</b>	<b>37.568,58</b>	<b>39.113,92</b>
<b>Of which:</b>								
(*) EXPENDITURE funded by initial budget appropriations - Fund source C1			29.824,541	33.700,800	34.051,300	37.044,668	36.771,702	37.778,700
(**) EXPENDITURE funded by assigned revenue collected in the financial year - Fund source C4			-	-	-	1,162	-	204,845
(***) EXPENDITURE funded by assigned revenue carried over previous financial year - Fund source C5			-	-	-	-	796,875	1.130,374



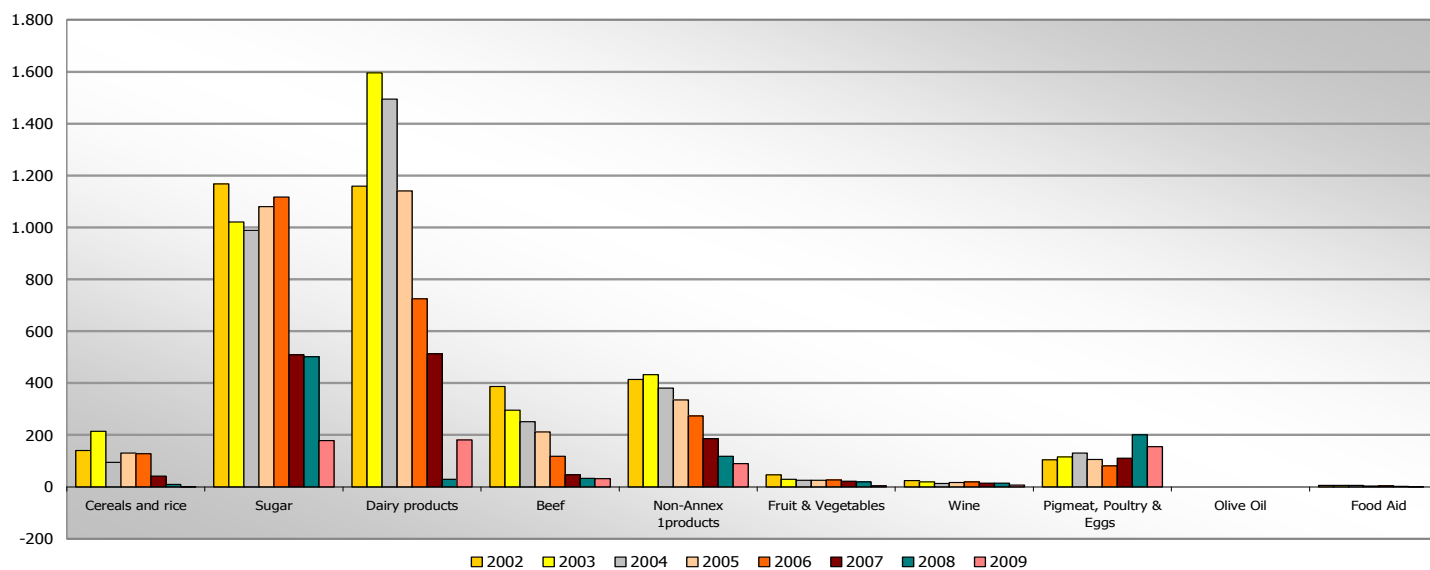
ANNEX 29

EVOLUTION OF EAGF EXPORT REFUNDS EXPENDITURE by SECTOR - 2002 to 2009 Financial years

Commitmen Appropriations

In EUR million

Sector	2002		2003		2004		2005		2006		2007		2008		2009	
Cereals and rice	140,4	4,1%	213,6	5,7%	94,9	2,8%	131,0	4,3%	128,7	5,2%	41,9	2,9%	9,7	1,0%	0,8	0,1%
Sugar	1.168,2	33,9%	1.021,3	27,4%	988,3	29,2%	1.080,6	35,4%	1.116,9	44,8%	509,3	35,3%	501,3	54,2%	179,1	27,6%
Dairy products	1.159,6	33,6%	1.595,4	42,8%	1.494,9	44,2%	1.140,8	37,4%	724,9	29,1%	513,4	35,5%	28,8	3,1%	181,1	27,9%
Beef	386,7	11,2%	295,5	7,9%	250,8	7,4%	212,0	6,9%	118,4	4,7%	46,2	3,2%	33,1	3,6%	31,6	4,9%
Non-Annex 1 products	413,8	12,0%	433,3	11,6%	380,3	11,2%	335,4	11,0%	274,1	11,0%	185,2	12,8%	118,1	12,8%	89,7	13,8%
Fruit & Vegetables	46,4	1,3%	29,3	0,8%	25,8	0,8%	25,3	0,8%	26,4	1,1%	21,7	1,5%	18,6	2,0%	5,2	0,8%
Wine	23,8	0,7%	19,6	0,5%	13,1	0,4%	17,3	0,6%	19,2	0,8%	14,0	1,0%	14,5	1,6%	7,3	1,1%
Pigmeat, Poultry & Eggs	104,4	3,0%	116,0	3,1%	130,6	3,9%	106,2	3,5%	80,6	3,2%	111,2	7,7%	200,5	21,7%	154,7	23,8%
Olive Oil	0,1	0,0%	0,1	0,0%	0,0	0,0%	-0,1	0,0%	0,0	0,0%	0,2	0,0%	0,0	0,0%	0,0	0,0%
Food Aid	5,6	0,2%	5,7	0,2%	5,6	0,2%	3,4	0,1%	4,4	0,2%	1,6	0,1%	0,6	0,1%	0,0	0,0%
<b>Total Export Refunds Expenditure</b>	<b>3.449,0</b>		<b>3.729,8</b>		<b>3.384,2</b>		<b>3.051,9</b>		<b>2.493,6</b>		<b>1.444,7</b>		<b>925,4</b>		<b>649,5</b>	



ANNEX 30

EVOLUTION OF EAGF EXPORT REFUNDS EXPENDITURE BY MEMBER STATE - 2004 to 2009 Financial years <sup>(1)</sup>

Commitment Appropriations

in EUR million

Member State	EU 25			EU 27		
	2004	2005	2006	2007	2008	2009
Belgium	485,329	388,031	348,527	155,604	122,631	71,905
Bulgaria	0	0	0	0	0,767	2,501
Czech Republic	3,019	26,868	17,970	12,82	1,666	5,546
Denmark	257,714	204,418	133,123	100,294	70,399	46,828
Germany	470,098	433,184	233,389	154,106	96,249	65,283
Estonia	0,543	3,696	3,690	3,882	0,173	0,999
Ireland	223,563	178,090	111,151	64,152	16,568	19,013
Greece	18,218	8,637	74,694	30,370	3,065	0,939
Spain	125,508	107,567	68,792	38,636	31,688	18,442
France	567,149	524,848	403,945	281,850	220,792	141,992
Italy	174,966	88,766	89,240	60,380	46,811	23,301
Cyprus	0	0,482	1,598	1,054	0,247	0,281
Latvia	0,035	0,807	1,539	3,210	0,657	0,551
Lithuania	0,052	38,292	59,612	33,107	11,396	10,939
Luxembourg	0,018	0,020	0,005	0,009	0,001	0,000
Hungary	0,224	29,682	31,244	12,240	17,509	7,148
Malta	0	0	0	0,204	0,026	0,000
Netherlands	518,667	429,487	308,085	197,847	91,482	104,519
Austria	41,636	43,917	37,907	18,868	22,609	17,370
Poland	10,761	99,310	140,630	89,197	118,861	34,633
Portugal	26,517	14,990	21,238	11,993	12,531	6,380
Romania	0	0	0	0	0,023	0,252
Slovenia	0,071	4,786	4,458	3,251	0,806	0,629
Slovakia	0	6,261	14,535	4,672	1,448	0,501
Finland	83,545	66,249	45,373	32,761	7,619	16,059
Sweden	51,168	73,263	64,290	27,161	11,338	21,054
United Kingdom	325,391	280,267	278,597	107,007	18,086	32,468
<b>TOTAL Export Refunds Expenditure</b>	<b>3.384,192</b>	<b>3.051,919</b>	<b>2.493,629</b>	<b>1.444,670</b>	<b>925,448</b>	<b>649,534</b>

(1) 2004 - 2005 - 2006 : European Agricultural Guidance and Guarantee Fund-EAGGF - Guarantee Section /// 2007 - 2009 : European Agricultural Guarantee Fund-EAGF

ANNEX 31

Analytical evolution of EAGF storage expenditure 2002 - 2009 (\*)

in EUR Million

HEADING	2002				2003				2004				2005			
	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	-	219,19	219,19	18,85%	-	267,48	267,48	28,82%	-	44,72	44,72	13,87%	-	441,63	441,63	51,87%
RICE	-	37,75	37,75	3,25%	-	76,05	76,05	8,19%	-	47,65	47,65	14,78%	-	2,35	2,35	0,28%
SUGAR	16,57	-	16,57	1,42%	0,02	-	0,02	0,00%	-0,05	-	-0,05	-0,02%	-	232,37	232,37	27,29%
OLIVE OIL	9,44	-1,55	7,89	0,68%	-	-	-	-	-	0,14	0,14	0,04%	-	-	-	-
FIBRE FLAX AND HEMP	-	-	-	-	-	-	-	-	-	-	-	-	0,33	-	0,33	0,04%
FRUIT AND VEGETABLES	0,50	-	0,50	0,04%	1,57	-	1,57	0,17%	0,12	-	0,12	0,04%	0,40	-	0,40	0,05%
PRODUCTS OF WINE-GROWING SECTOR / ALCOHOL	69,16	250,93	320,09	27,52%	61,81	211,69	273,50	29,47%	57,20	145,99	203,19	63,03%	75,60	179,15	254,75	29,92%
TOBACCO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MILK PRODUCTS	97,21	357,01	454,22	39,05%	74,59	196,61	271,20	29,22%	57,19	-52,21	4,98	1,54%	61,58	-145,97	-84,39	-9,91%
BEEF MEAT	4,09	99,97	104,06	8,95%	-	2,95	2,95	0,32%	0,10	-8,53	-8,43	-2,61%	-	-0,13	-0,13	-0,02%
SHEEP AND GOAT MEAT	0,16	-	0,16	0,01%	-	-	-	-	-	-	-	-	-	-	-	-
PIG MEAT	2,67	-	2,67	0,23%	35,29	-	35,29	3,80%	30,02	-	30,02	9,31%	4,15	-	4,15	0,49%
FISHERY PRODUCTS	-	-	-	-	-	-	-	-	0,05	-	0,05	0,02%	0,02	-	0,02	0,00%
	199,80	963,30			173,28	754,78			144,63	177,76			142,08	709,40		
<b>TOTAL</b>			<b>1.163,10</b>				<b>928,06</b>				<b>322,39</b>				<b>851,48</b>	

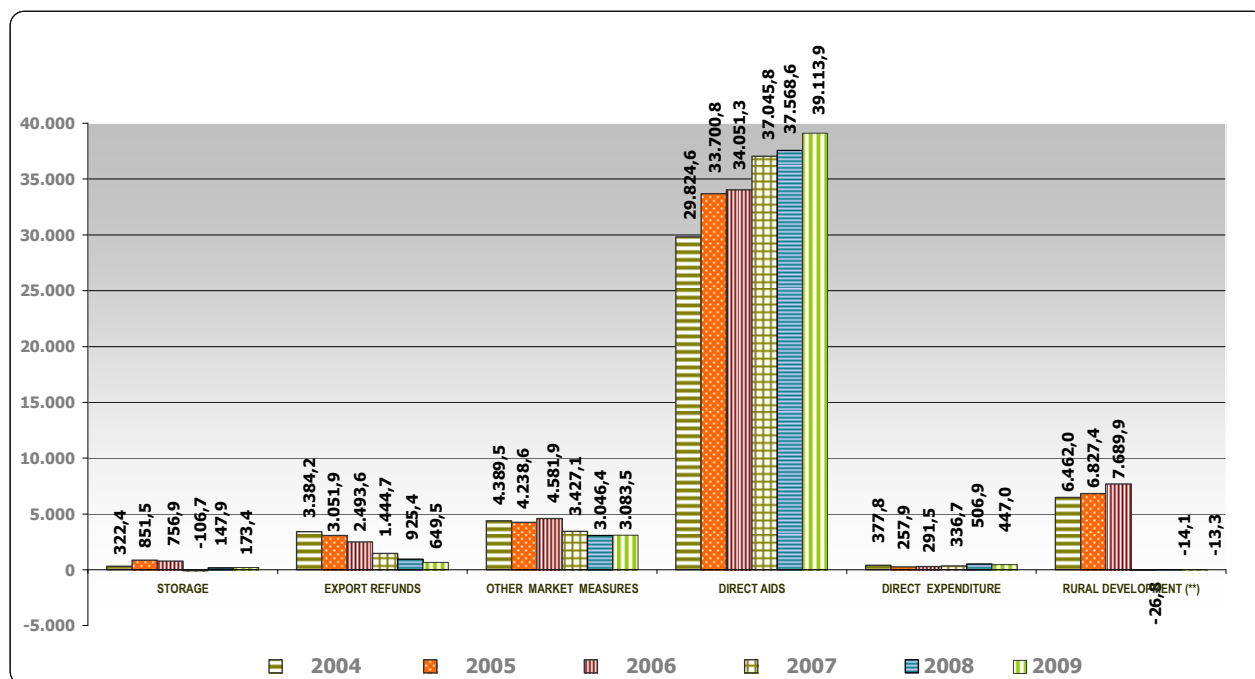
in EUR Million

HEADING	2006				2007				2008				2009			
	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	-	337,91	337,91	44,65%	-	-225,83	-225,83	211,63%	-	-100,73	-100,73	-68,11%	-	24,08	24,08	13,88%
RICE	-	-3,25	-3,25	-0,43%	-	-0,75	-0,75	0,70%	-	-	-	-	-	-	-	-
SUGAR	0,02	134,44	134,46	17,77%	-	-87,05	-87,05	81,58%	-	-26,75	-26,75	-18,09%	-	-32,37	-32,37	-18,66%
OLIVE OIL	-	-	-	-	-	-	-	-	-	0,01	0,01	0,01%	-	-	-	-
FIBRE FLAX AND HEMP	-1,43	-	-1,43	-0,19%	0,56	-	0,56	-0,52%	1,87	-	1,87	1,26%	0,41	-	0,41	0,23%
FRUIT AND VEGETABLES	0,38	-	0,38	0,05%	0,41	-	0,41	-0,38%	0,09	-	0,09	0,06%	0,03	-	0,03	0,02%
PRODUCTS OF WINE-GROWING SECTOR / ALCOHOL	99,85	188,55	288,40	38,10%	96,68	145,47	242,15	-226,92%	88,34	113,81	202,15	136,68%	41,29	29,55	70,84	40,85%
TOBACCO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MILK PRODUCTS	56,84	-56,73	0,11	0,01%	38,40	-74,60	-36,20	33,92%	34,24	-	34,24	23,15%	37,67	69,17	106,84	61,60%
BEEF MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	0,00	0,00	0,00%
SHEEP AND GOAT MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PIG MEAT	-	-	-	-	-	-	-	-	37,01	-	37,01	25,02%	3,62	-	3,62	2,08%
FISHERY PRODUCTS	0,30	-	0,30	0,04%	-	-	-	-	-	-	-	-	-	-	-	-
	155,96	600,92			136,05	-242,76			161,55	-13,66			83,01	90,43	173,44	
<b>TOTAL</b>			<b>756,88</b>				<b>-106,71</b>				<b>147,90</b>				<b>173,44</b>	

(\*) Financial years 2002 to 2006, European Agricultural Guidance and Guarantee Fund-Guarantee Section (EAGGF). Financial years 2007 to 2009, European Agricultural Guarantee Fund (EAGF)

ANNEX 32

EVOLUTION of THE BREAKDOWN of EAGF EXPENDITURE - 2004 to 2009 Financial years\*



Commitment Appropriations

in EUR Million

FINANCIAL YEAR (*)	BUDGET EXECUTION		STORAGE	EXPORT REFUNDS	DIRECT AIDS	OTHER MARKET MEASURES	DIRECT EXPENDITURE	RURAL DEVELOPMENT (**)
	1a	1b						
2004	38.298,5	6.462,0	322,4	3.384,2	29.824,6	4.389,5	377,8	6.462,0
2005	42.100,8	6.827,4	851,5	3.051,9	33.700,8	4.238,6	257,9	6.827,4
2006	42.175,3	7.689,9	756,9	2.493,6	34.051,3	4.581,9	291,5	7.689,9
2007	42.120,9		-106,7	1.444,7	37.045,8	3.427,1	336,7	-26,8
2008	42.181,2		147,9	925,4	37.568,6	3.046,4	506,9	-14,1
2009	43.454,1		173,4	649,5	39.113,9	3.083,5	447,0	-13,3

(\*) For the financial years 2004 to 2006: European Agricultural Guidance and Guarantee Fund-Guarantee Section (EAGGF), under Heading 1, of which sub-Heading 1a concerned Market Measures and Direct Aids and sub-Heading 1b concerned Rural Development (f)

(\*\*) RURAL DEVELOPMENT financed by the ex-European Agricultural Guidance and Guarantee Fund-Guarantee section (EAGGF) - Programming period 2000-2006

**ANNEX 33 - I**

**EXPENDITURE CHARGED AGAINST THE 2009 BUDGET ( PART I )**

DETAILS by ITEM and by MEMBER STATE

BE	BG	CZ	DK	DE	EE	IE	GR	ES	FR	IT	CY	LV	LT	LU	HU
----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----

(85 pages)

**ANNEX 33 - II**

**EXPENDITURE CHARGED AGAINST THE 2009 BUDGET ( PART II )**

DETAILS by ITEM and by MEMBER STATE

MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	GB	CE	TOTAL
----	----	----	----	----	----	----	----	----	----	----	----	-------

(85 pages)



**DIRECTORATE-GENERAL FOR AGRICULTURE AND RURAL DEVELOPMENT**  
**Directorate I. Management of resources**  
**I.1. Budget management**  
**EAGF - 2009 FINANCIAL REPORT**

EAGF- EUROPEAN AGRICULTURAL GUARANTEE FUND

**ANNEX 34**

**APPEALS AGAINST CLEARANCE OF ACCOUNTS DECISIONS**  
**PENDING ON THE 15 october 2009**

Case Number	Member State	Challenged amount EUR
T-352/05	GR	-65.661.902,25
T-344/05	GR	-60.298.567,69
T-267/06	IT	-12.051.927,57
T-227/07	ES	-4.090.316,46
T-214/07	GR	-38.233.984,82
T-95/08	IT	-12.177.516,07
T-113/08	ES	-200.556.713,89
T-86/08	GR	-6.956.188,21
T-206/08	ES	-54.949.195,80
T-232/08	LU	-964.488,00
T-356/08	GR	-127.556.229,78
T-426/08	IT	-174.704.912,66
T-463/07	IT	-83.398.419,26
T-74/09	FR	-42.597.217,54
T-84/09	IT	-166.802.054,32
T-46/09	GR	-179.140.594,67
C-321/09P	GR	-244.229.257,47
T-212/09	DK	-100.655.489,39
T-197/09	SI	-1.483.837,91
T-184/09	GR	-1.283.427,72
<b>Total</b>		<b>-1.577.792.241,48</b>

ANNEX 35  
 Financial corrections by Decision and Financial year (Decisions 1 - 30)

Decision	Financial Year											Grand Total
	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	
01	-	-	-	-	-	-	-	-	-	-83.054.434,54	-7.131.297,73	-
02	-	-	-	-	-	-	-	-	-	-13.311.661,91	-18.226.097,67	-
03	-	-	-	-	-	-	-	-	-	-55.097.691,22	-28.459.533,42	-
04	-	-	-	-	-	-	353.419,23	-	-	-98.880.867,83	-87.923.403,96	-
05	-	-6.894.139,25	-6.894.139,25	-6.894.139,25	-	-	35.567,26	-	-19.216.064,49	-145.223.126,07	-102.544.050,65	-
06	-	-	-	-	-	0,00	-	-	-	-255.972.689,57	-41.361.006,52	-
07	-	-	-	-	-	-	311.163,75	-	1.382.887,37	-23.100.686,85	-49.040.620,82	-
08	-	-	-	-	-	-	-	-	-	-153.961.040,43	-110.202.433,47	-
09	-	-	-	-	-	-	-	-	-	-	-1.071.346,91	-
10	-	-	-	-	-	-	-	17.438.194,58	-	-13.904.255,00	-35.975.338,39	-
11	-	-	-	-	-	-	-	-	8.146.987,47	29.795.787,00	-1.070.338,94	-
12	-	-	-	-	-	-	-	-	14.859.727,01	1.292.520,47	-1.215.710,31	-
13	-	-	-	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	444.180,34	-	-	75.716,35	142.099,50	-
16	-	-	-	-	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-	-	-	-
18	-	-	-	-	38.842,44	21.372,02	50.746,70	-	63.345,74	-67.626,66	-8.003.121,92	-
19	-	-	-	-	-	-	-	-	-	14.582.115,50	-	-
20	-	-	-	-	-	-	-	-	-	13.904.253,00	18.093.545,00	-
21	41.884,90	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-	-
24	-	-	-	-	-	-	-	-	-	-	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-1.350.020,32
27	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-
29	-	-	-	-	-	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>41.884,90</b>	<b>-6.894.139,25</b>	<b>-6.894.139,25</b>	<b>-6.894.139,25</b>	<b>38.842,44</b>	<b>21.372,02</b>	<b>1.195.077,28</b>	<b>17.438.194,58</b>	<b>5.312.599,45</b>	<b>-782.857.304,62</b>	<b>-475.491.282,33</b>	

Decision	Financial Year										Grand Total	
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007		
01	-	-	-	-	-	-	-	-	-	-	-90.185.732,27	-
02	-2.733.350,86	-	-	-	-	-	-	-	-	-	-34.271.110,44	-
03	-11.069,29	-	-	-	-	-	-	-	-	-	-83.568.293,92	-
04	-21.306.172,66	-1.538.993,08	-	-	-	-	-	-	-	-	-228.512.082,80	-
05	-80.174.326,07	-755.887,91	-	-	-	-	-	-	-	-	-349.344.241,18	-
06	-76.343.688,94	-26.048.956,93	-131.974,48	-	-	-	-	-	-	-	-399.858.316,44	-
07	-52.434.544,75	-19.157.670,11	-1.011.362,79	-	-	-	-	-	-	-	-143.050.834,20	-
08	-	-	-	-	-	-	-	-	-	-	-264.163.473,91	-
09	-14.337.178,29	-28.194.372,21	-23.282.074,33	-	-	-	-	-	-	-	-66.884.971,74	-
10	-57.851.220,81	-30.670.883,25	-17.947.484,84	-3.349.028,82	-	-	-	-	-	-	-142.260.016,52	-
11	-3.252.135,29	-77.957.188,76	-40.934.176,92	-959.463,83	-	-	-	-	-	-	-86.230.529,27	-
12	-5.544.280,11	-28.501.526,68	-52.198.189,57	-21.618.802,60	-	-	-	-	-	-	-92.926.261,79	-
13	-1.037,41	-10.147.020,34	-83.019.554,28	-75.788.874,49	-49.025,30	-	-	-	-	-	-169.005.511,82	-
14	-667.462,03	-22.392.845,76	-56.252.596,89	-35.702.334,87	-227.860,07	-	-	-	-	-	-115.253.605,92	-
15	-1.048.738,06	-5.901.675,60	-20.482.879,89	-57.438.772,17	-58.960.777,35	-	-	-	-	-	-143.170.846,88	-
16	-2.291,92	-20.430.652,81	-45.495.163,94	-27.972.630,54	-26.036.154,55	-	-	-	-	-	-119.936.893,76	-
17	-	-805.731,52	-9.865.231,88	-31.967.867,66	-63.802.429,18	-37.238.361,07	-	-	-	-	-143.679.621,31	-
18	-9.374.864,30	-44.344.419,48	-109.777.412,64	-62.386.118,86	-44.608.619,36	-954.011,01	1.803.537,00	-	-	-	-277.538.350,32	-
19	-	-4.636.597,33	-30.372.981,71	-55.144.895,68	-80.918.453,82	-87.967.533,07	-567.687,69	-	-	-	-245.026.033,80	-
20	-	8.724.133,00	-6.143.520,76	-46.661.471,52	-57.432.594,85	-44.187.425,19	-	-	-	-	-113.703.081,33	-
21	213.766,07	134.055,60	-21.538.374,67	-14.124.488,85	-28.666.764,22	-49.931.453,70	-14.322.219,27	-	-	-	-128.193.594,14	-
22	-	-21.048,45	-703.696,25	-36.788.787,55	-60.297.860,44	-24.976.533,24	-25.836.536,30	-13.307.665,78	-	-	-161.932.128,01	-
23	-	-13.809.328,47	-23.236.251,21	-78.824.593,94	-79.426.015,77	-73.368.966,18	-16.647.398,09	-131.999,21	-	-	-285.444.552,87	-
24	-	-1.337.421,43	-16.231.749,12	-14.482.754,56	-8.303.878,51	-43.944.283,94	-190.950.606,64	-10.068.664,73	-32.893,85	-	-285.352.252,79	-
25	532.684,56	435.837,70	11.032,22	-41.543.650,40	-37.678.743,06	-28.561.232,20	-30.487.524,70	-6.496.021,44	-	-	-145.137.637,64	-
26	-213.766,07	-131.493,86	-47.404.942,03	-84.660.006,76	-49.122.287,72	-9.692.977,77	-23.210.526,82	-25.181.403,65	-16.588.269,22	-59.137,95	-256.264.811,85	-
27	-	-	-	-	-1.195,17	-33.756.287,06	-34.043.995,44	-7.057.150,55	-4.356.052,89	-3.775.871,38	-82.990.552,49	-
28	-	-	-	-67.271,33	-361.362,50	-22.900.098,06	-127.363.179,38	-158.923.154,66	-100.469.221,64	-	-410.084.287,56	-
29	-	-	-	1.865.093,29	-20.701.516,68	-124.795.691,75	-148.905.294,20	-66.661.086,05	-87.949.069,48	-81.381.309,62	-528.528.874,49	-
30	-	-	-	-	-	-34.761.902,83	-41.367.879,34	-44.373.202,55	-6.189.830,99	-294.810,15	-126.987.625,85	-
<b>Grand Total</b>	<b>-324.549.676,24</b>	<b>-327.489.687,67</b>	<b>-606.018.585,97</b>	<b>-687.616.721,14</b>	<b>-616.595.538,57</b>	<b>-617.036.757,06</b>	<b>-651.899.310,87</b>	<b>-332.200.348,62</b>	<b>-215.585.338,06</b>	<b>-85.511.129,10</b>	<b>-5.719.486.127,32</b>	