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

**14th FINANCIAL REPORT FROM THE COMMISSION TO THE EUROPEAN
PARLIAMENT AND THE COUNCIL on the EUROPEAN AGRICULTURAL
GUARANTEE FUND
2020 FINANCIAL YEAR**

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1. BUDGET PROCEDURE¹

1.1. Financial Framework 2014-2020

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

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

(in EUR million; current prices)

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

*) Sustainable growth: natural resources

a) After annual transfers from EAGF to EAFRD for the financial years 2015-2020 totalling EUR 7 118.4 million on the basis of Articles 136a(1) of Regulation (EC) No 73/2009 and article 14(1) of Regulation (EU) No 1307/2013;

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

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

d) After annual transfers from EAFRD to EAGF for the financial years 2015-2020 totalling EUR 3 358.2 million on the basis of Articles 136a(2) of Regulation (EC) No 73/2009 and article 14(2) of Regulation (EU) No 1307/2013;

e) The EAFRD amounts reflect the re-programming carried out in 2015, transferring unused allocations for the

¹ This procedure is presented in annex 1.

² OJ L 347 of 20.12.2013, p. 884.

³ OJ L 108 of 11.4.2014, p. 13.

year 2014 to 2015 and 2016 in accordance with article 19 of Regulation (EU) No 1311/2013;

f) After annual transfers from EAGF to EAFRD for the financial years 2016-2020 totalling EUR 553.7 million on the basis of Article 7(2) of Regulation (EU) No 1307/2013.

1.2. Draft Budget 2020 and Amending Letter 1/2020

The Draft Budget 2020 was adopted by the Commission on 5 July 2019. The commitment appropriations proposed for the EAGF totalled EUR 43 531.8 million. The Council adopted its position on the Draft Budget 2020 on 3 September 2019, reducing the commitment appropriations for the EAGF by EUR 239.9 million. The European Parliament adopted its position on 23 October 2019, increasing the commitment appropriations for the EAGF by EUR 32 million compared to the Draft Budget.

On 15 October 2019 the Commission published Amending Letter (AL) No 1 to the Draft Budget 2020 increasing the needs in commitments by EUR 304.3 million compared to the Draft Budget. However, these additional needs were more than compensated by the EUR 354 million increase in the assigned revenue expected to be available in 2020. As a result, the requested commitment appropriations for the EAGF in the AL decreased by EUR 49.7 million compared to the Draft Budget.

The Conciliation Committee, composed of members of the European Parliament and of the Council, agreed on a joint text 20 November 2019.

1.3. Adoption of the 2020 budget

The 2020 budget was declared as adopted by the Council and by the European Parliament on 25 November and 27 November 2019, respectively. The budget's total commitment appropriations for the EAGF amounted to EUR 43 410.1 million and its payment appropriations amounted to EUR 43 380.0 million.

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

Specifically, of the voted EAGF commitment appropriations for policy area 05 (Agriculture and Rural Development) amounting to EUR 43 410.1 million: EUR 2 530.1 million were foreseen for interventions in agricultural markets under chapter 05 02; EUR 40 621.0 million were foreseen for direct payments under chapter 05 03; EUR 205.9 million were foreseen for audit of agricultural expenditure under chapter 05 07; and EUR 41.4 million for policy strategy and coordination under chapter 05 08.

Further details are provided in annex 1.

1.4. Revenue assigned to the EAGF⁴

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

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

⁵ OJ L 347 of 20.12.2013, p. 549.

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

At the time of establishing the 2020 budget, an estimate of the revenue was made both for the amount expected to be collected in the course of the 2020 budget year as well as of the amount which was expected to be carried over from the budget year 2019 into 2020. This estimate amounted to EUR 1 071 million and it was taken into consideration when the Budgetary Authority adopted the 2020 budget. In particular:

- Revenue from clearance corrections and from irregularities was estimated at EUR 592 million and EUR 127 million respectively while no revenue from the milk levy was anticipated. Thus, the total amount of assigned revenue expected to be collected in the course of the 2020 budget year was estimated at EUR 719 million;
- The amount of assigned revenue expected to be carried over from the budget year 2019 into 2020 was estimated at EUR 352 million.

In the 2020 budget, this initially estimated revenue of EUR 1 071 million was assigned to two schemes, i.e.:

- EUR 150 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 921 million for the basic payment scheme (direct payments).

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

- EUR 849 million for the operational funds for producer organisations in the fruits and vegetables sector;
- EUR 17 038 million for the basic payment scheme (direct payments).

2. CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

2.1. Management of appropriations

2.1.1. Appropriations available for the 2020 financial year

In EUR

Expenditure section of budget (1)	Commitment appropriations	Payment appropriations	Revenue section of budget (AR) (2)	Forecasts
1. Initial appropriations for EAGF of which	43 410 105 687.00	43 380 031 798.00	1. Clearance decisions	592 000 000.00
1a. Appropriations under shared management	43 245 200 000.00	43 245 200 000.00	2. Irregularities	127 000 000.00
1b. Appropriations under direct management	164 905 687.00	134 831 798.00	3. Super levy from milk producers	-
2. Amending Budget	48 655 078.00	48 655 078.00	Total forecast of AR	719 000 000.00
3. Transfer to / out of EAGF in the year		-9 639 000.00		
4. Final appropriations for EAGF of which	43 458 760 765.00	43 419 047 876.00		
4a. Appropriations under shared management	43 298 480 078.00	43 298 480 078.00		
4b. Appropriations under direct management	160 280 687.00	120 567 798.00		

(1) Appropriations entered in the 2020 budget after deducting the expected assigned revenue to be collected in 2020 and the one carried over from 2019 to 2020 in accordance with Article 12 of Regulation (EU, Euratom) 2018/1046.

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

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

The initial commitment appropriations for 2020 totalled EUR 43 410 105 687. This was a net amount after deducting the expected assigned revenue to be collected in 2020 and the one carried over from 2019 to 2020. The initial payment appropriations amounted to EUR 43 380 031 798.

In financial year 2020, there was an Amending Budget for commitment and payment appropriations and transfers of payment appropriations out of EAGF. The commitment and payment appropriations finally available to the EAGF, after the Amending Budget and the transfers, amounted to EUR 43 458 760 765 and EUR 43 419 047 876 respectively.

Part of the appropriations coming from assigned revenue received in 2019 was not used in that financial year and it was automatically carried over to 2020. The amount of these appropriations totalled EUR 348 185 000.9. Also appropriations for an amount of EUR 466 826 647 were made available for the reimbursement of direct payments in relation to financial discipline following Commission Decision

C(2020)874 relating to the non-automatic carry-over of appropriations from the 2019 budget to the 2020 budget.

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

For more details, please see point 1.4.

2.1.4. *Budget execution of appropriations available for the 2020 financial year*

In EUR

	Execution of commitment appropriations	Execution of payment appropriations
Shared management (1)	44 156 243 297.63	44 156 243 297.63
Expenditure under direct management	158 591 816.48	98 309 811.62
Total	44 314 835 114.11	44 254 553 109.25

(1) Committed amounts. Commitments and payments less assigned revenue of EUR 580 665 888.61 (see point 4 and annex 6) received for shared management: EUR 43 575 577 409.02.

For the financial year 2020, the actual amount of commitment appropriations used amounted to EUR 44 314 835 114.1 while for payment appropriations this amounted to EUR 44 254 553 109.3. Further details on the execution of appropriations under shared management are given in section 3.2 below.

2.1.5. *Assigned revenue received under shared management*

In EUR

Assigned revenue	
Forecasted revenue	719 000 000.00
Revenue received	580 665 888.61
Difference	138 334 111.39

For details, please see points 1.4 and 4.

2.1.6. Budget execution

In EUR

Expenditure under shared management ⁽¹⁾				
	Final appropriations (C1)	Non automatic carry-over of 2019 C1 appropriations (C2)	Assigned revenue appropriations (C4)	Carry-over of assigned revenue appropriations (C5) from 2019
Appropriations	43 298 480 078.00	466 826 647.00	580 665 888.61	348 185 000.87
Execution	42 820 300 826.17	462 546 797.14	525 210 673.45	348 185 000.87
Appropriations cancelled	3 175 086.83	4 279 849.86	-	0.00
Carry-over to 2021	475 004 165.00	0.00	55 455 215.16	-

(1) Commitment appropriations = Payment appropriations

Appropriations available for the financing of the measures under shared management with Member States (excluding expenditure under direct management by the Commission) amounted to EUR 43 298 million compared to actual expenditure of EUR 42 820 million. In order to make it available for the reimbursement of direct payments in relation with financial discipline, EUR 475 million was carried over to budget year 2021 with Commission Decision C(2021)320 of 25 January 2021 on non-automatic carry-over of appropriations from the 2020 budget to the 2021 budget.

The 2020 appropriations coming from assigned revenue amounted to EUR 580.7 million of which an amount of EUR 37.6 million was used in chapter 05 02 and an amount of EUR 487.6 million was used in chapter 05 03. The remaining amount of EUR 55.5 million was automatically carried over to budget year 2021.

Part of the appropriations coming from assigned revenue received in 2019 was not used in financial year 2019 and was automatically carried forward to 2020. These appropriations amounted to EUR 348.2 million and had to be used in accordance with Article 12 of Regulation (EU, Euratom) 2018/1046 within that year. All these appropriations carried over from the previous financial year were fully used in 2020 in accordance with the Financial Regulation.

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

In EUR

Expenditure under direct management	Commitment appropriations	Payment appropriations	Carry-over to 2021 (2)
Appropriations (C1) ⁽¹⁾	160 280 687.00	120 567 798.00	-
Execution (C1)	158 591 816.48	98 309 811.62	17 490 660.00
Appropriations cancelled	1 688 870.52	4 767 326.38	-

(1) C1 denotes the budget's voted appropriations. This amount includes transfers to "shared management" for an amount of EUR 4 625 000.00 for commitment and payment appropriations and transfers "out" of EAGF for a total amount of EUR 9 639 000.00 for payment appropriations.

(2) Carry-over to 2021 only for non-differentiated appropriations.

The available commitment appropriations for expenditure under direct management in the 2020 budget were EUR 160.3 million. An amount of EUR 158.6 million was committed in 2020. The balance of these appropriations, EUR 1.7 million, was cancelled.

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

The automatic carry-over to 2021, which relates only to non-differentiated appropriations, amounts to EUR 17.5 million.

For details, please see annexes 3 and 4.

2.1.8. *Budget execution - Expenditure under direct management made by the Commission - Automatic carry-over from 2019*

In EUR

Carry-over from 2019 to 2020	Commitments	De-commitments	Payments	Cancelled appropriations
Carried over appropriations	14 901 623.58	1 099 192.79	13 419 522.10	382 908.69

The automatic carry-over from 2019 to 2020 only concerned expenditure under direct management for non-differentiated appropriations. As indicated in the table above, an amount of EUR 14.9 million was carried over from 2019 to 2020. In 2020 an amount of EUR 1.1 million from this carry-over was de-committed. The payments made amounted to EUR 13.4 million.

For details, please see annex 4.

2.2. Monthly payments

2.2.1. Monthly payments to Member States under shared management

2.2.1.1. Monthly payments on the provision for expenditure

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

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

Payments made by the Member States from 16 October 2019 to 15 October 2020 are covered by the system for monthly payments.

For the whole financial year, the total net amount of monthly payments, after deduction of clearance and other corrections, was EUR 43 763 million.

For the whole financial year, the total of the decided amounts of monthly payments was EUR 44 011.7 million. Taking into account recovered amounts from clearance decisions and reimbursement of previously suspended amounts, EUR 43 707.2 million have effectively been paid to Member States.

2.2.1.2. Decisions on monthly payments

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

For details, please see annex 2.

2.2.1.3. Reductions of monthly payments

In 2020, reductions for a net amount of EUR 46.1 million were made to the monthly payments effected to the Member States. The categories of corrections are detailed in the following points:

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

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

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

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

As a result of non-respecting the set payment deadlines, the Commission decided reductions for a total amount of EUR 22.2 million.

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

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

These corrections lead to reductions of the monthly payments. As a result of overspending these financial ceilings, the Commission made financial corrections for a total amount of EUR 23.9 million.

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

For some measures expenditure paid after the final eligibility date is not eligible and the Commission made financial corrections for the tiny amount of EUR 461.88. The very small amount is explained by the fact that for most of the concerned measures Member States were not any longer able to declare positive amounts once the final eligibility date had been passed.

2.2.2. *Direct management expenditure by the Commission*

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

For details, please see annexes 3 and 4.

3. THE IMPLEMENTATION OF THE 2020 EAGF BUDGET

3.1. The uptake of the EAGF appropriations

The implementation of the EAGF appropriations amounted to EUR 44 314.8 million⁷. This expenditure was funded by the budget's initial appropriations, by using the revenue assigned to the EAGF and an amount from Amending Budget No 9. The revenue assigned to the EAGF is composed of the amount of EUR 348.2 million carried over from 2019 and of a part of the assigned revenue collected in 2020 amounting to EUR 525.2 million out of a total EUR 580.7 million.

Within policy area 05, the EAGF expenditure amounted to EUR 2 662.3 million for market measures and EUR 41 396.3 million for direct payments.

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

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

3.2. Comments on the budget implementation

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

⁷ This figure includes the reimbursement of the financial discipline related to the agricultural crisis reserve carried over from financial year 2019.

- Annex 5: Analysis of the execution of the 2020 EAGF budget. The expenditure incurred for each budget item appears in column 6. Columns 1 to 4 indicate, respectively, the source and amount of funding which originates either from voted appropriations or from transfers of assigned revenue and of voted appropriations from other items of the budget;
- Annex 6: Assigned revenue (C4) collected and used in 2020;
- Annex 7: Assigned revenue (C5) carried over from 2019 and used in 2020;
- Annex 9: Expenditure by Member State, by fund source and by item.

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

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

3.2.1.1. Introduction

Total execution (in commitment appropriations) for this chapter amounted to EUR 2 662.3 million and it was funded by the voted appropriations amounting to EUR 2 530.1 million and by assigned revenue amounting to EUR 83.7 million. The latter was intended to cover the expenditure incurred in the fruit and vegetables sector (for details, see point 3.2.1.2). In items where the needs exceeded the budgetary appropriations, the additional expenditure was covered through transfers from other items of the budget or via the Amending Budget No 9/2020. For the market measures where the budget's appropriations were underspent, the resulting available appropriations were transferred to other budget lines within the EAGF to cover additional expenditure as needed.

The measures related to market support measures covered in particular the fruit and vegetables and wine sectors, but also different private storage measures for different animal products.

In the context of exceptional measures taken under this chapter to help producers cope with the COVID-19 crisis, the Commission adopted a package focused on the wine sector.

Annex 5 presents these details at the level of each budget item. In case the execution was close to the foreseen level in the 2020 budget, no further remarks are made.

3.2.1.2. Article 05 02 08: Fruit and vegetables

Appropriations of EUR 902.7 million in total were made available to cover the budgetary needs of the measures for this sector. The Budgetary Authority voted appropriations of EUR 700.5 million as it took into account the estimated revenue assigned to this sector (EUR 150 million). Moreover, EUR 69.8 million was transferred during the 2020 budget year from other budget lines within the same chapter. In addition, the budget was reinforced by EUR 48.7 million with Amending Budget No 9/2020. The expenditure incurred by Member States in 2020 for this budget article amounted to EUR 902.7 million.

In particular, the total needs in the budget for the operational funds for producer organisations were estimated at EUR 849 million. The expenditure incurred by Member States amounted to EUR 902.3 million and it was funded by voted appropriations, assigned revenue, transfers of appropriations and a reinforcement with Amending Budget No 9/2020 (EUR 48.7 million).

For residual payments concerning the aid to producer groups for preliminary recognition, nearly the whole amount budgeted was transferred outside the article as lower than forecasted expenditure in the budget was incurred.

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

The budget foresaw EUR 1 026.1 million appropriations to cover the estimated needs of all the measures for this sector. A transfer of EUR 30.6 million was made to cover the total execution which amounted to EUR 1 056.7 million. The expenditure includes also the support measures adopted mid-2020, to counter the impact of the COVID-19 pandemic on the wine sector, in particular EUR 250.2 million for crisis distillation and EUR 21.1 million for crisis storage measures.

3.2.1.4. Article 05 02 10: Promotion

As regards promotion measures – payments by Member States, the under-execution of EUR 9.3 million compared to the budgeted needs was mainly due to the COVID-19 pandemic. The difference has been transferred to other EAGF budget articles.

As regards promotion actions under direct management by the Commission, the Commission committed appropriations for the total amount foreseen in the budget for these actions (EUR 100.9 million).

3.2.1.5. Article 05 02 11: Other Plant products

Appropriations of EUR 234.4 million were budgeted out of which EUR 232 million for POSEI (excluding Direct Payments) under budget item 05 02 11 04. A transfer of EUR 6.7 million was made outside the budget article.

3.2.1.6. Article 05 02 12: Milk and milk products

The budget foresaw appropriations amounting to EUR 0.1 million to cover the needs of all the measures for this sector, while the execution was EUR 1 million.

In particular, a budget reinforcement of EUR 0.9 million was made, mainly for storage measures for butter and cream. Other measures, school milk and the storage measures for skimmed milk powder were also reinforced with minor amounts.

3.2.1.7. Article 05 02 13: Beef and veal

The budget foresaw EUR 50 million for other measures (99-line), to cover the expenditure for an exceptional measure adopted for this sector. Almost the full ceiling of this measure was used by the Member State concerned and the residual amount (EUR 0.5 million) was transferred outside the article. This budget article was also impacted by private storage measures taken in the context of the COVID-19 pandemic. The 2020 budget foresaw no appropriations for storage measures for beef and veal while some expenditure was incurred (EUR 0.1 million).

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

The budget foresaw appropriations amounting to EUR 71 million to cover the needs of all the measures under this article. The expenditure incurred by Member States amounted only to EUR 50.0 million. The difference of EUR 21 million was transferred to other budget articles.

The expenditure for specific aid for beekeeping amounted to EUR 36.5 million compared to forecasted needs of EUR 39 million included in the budget.

From the “other measures”, EUR 18.5 million were transferred outside the article due to a low uptake of the exceptional measures related to avian influenza outbreaks in one Member State.

3.2.1.9. Article 05 02 18: School schemes

The expenditure incurred for school schemes amounted to EUR 162.1 million compared to budgeted needs of EUR 215 million. The difference (EUR 52.9 million) was transferred outside the article to cover other EAGF expenditure. The lower uptake reflects the practical repercussions encountered due to the COVID-19 pandemic for the implementation of these schemes, in particular for the distribution of milk products and fruit and vegetables related to the school year 2019/2020.

3.2.2. *Chapter 05 03: Direct payments*

Financial year 2020 was the fifth year of implementation of the reformed direct payments as decided in the 2013 reform of the Common Agricultural Policy. Total payments for this budget chapter amounted to EUR 41 396.4 million. This includes EUR 462.5 million paid for the reimbursement of direct payments to farmers in relation to financial discipline, financed from EUR 466.8 million carried over from 2019 (for details, see point 3.2.2.4). The rest of the payments made (EUR 40 934.0 million) was funded by voted appropriations (EUR 40 621 million) and by assigned revenue (EUR 1 312 million). The latter was used to cover part of the expenditure incurred for the basic payment scheme (for details, see point 3.2.2.1).

The total unused appropriations amounted to EUR 537.7 million, of which EUR 533.5 million have been carried over to financial year 2021. This includes the amount of EUR 478 million of the unused crisis reserve, corresponding to the effectively applied financial discipline in 2020, that was transferred to budget article 05 03 09 and then carried over to 2021 for the reimbursement by the Member States to farmers concerned. The remaining balance of assigned revenue collected in 2020 (EUR 55.5 million) was carried over to 2021. In items where the needs exceeded the budget’s voted appropriations, the additional expenditure was covered through transfers of voted appropriations from other items of the budget or of assigned revenue.

In view of the COVID-19 crisis, the Commission adopted a package to provide increased advances for direct payments as well as to make controls more flexible.

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

3.2.2.1. Article 05 03 01: Decoupled direct payments

The main schemes funded under this article are the single area payment scheme (SAPS), the basic payment scheme (BPS), the payment for agricultural practices beneficial for the climate and the environment, the redistributive payment and the payment for young farmers. All aid schemes in this budget article are paid independently of production but on certain conditions, e.g. the respect of cross-compliance. The appropriations available in 2020 for decoupled direct payments amounted to EUR 35 459.3 million, including Budgetary Authority voted appropriations amounting to EUR 34 574.0 million, article and chapter transfers of EUR 40.1 million and assigned revenue amounting to EUR 845.2 million. The expenditure incurred by Member States for all schemes under this article amounted

to EUR 35 403.7 million, which corresponds to 99.8% of the available appropriations.

As regards the BPS, the budgetary needs were estimated at EUR 16 844.2 million. To cover these needs, the Budgetary Authority voted appropriations amounting to EUR 17 051.7 million after taking into account EUR 727.2 million of revenue assigned to this scheme and a transfer of EUR 207.5 million. The expenditure declared by Member States for this scheme amounted to EUR 16 996.2 million, corresponding to 99.1% of the estimated needs.

As regards SAPS, the appropriations in the budget amounted to EUR 4 376.0 million and Member States incurred payments amounting to EUR 4 356.5 million. This leads to a budget execution of 99.2%, and EUR 19.5 million was transferred to other budget items within the same article.

As regards the payment for agricultural practices beneficial for the climate and the environment, the so-called greening, the expenditure incurred by Member States amounted to EUR 11 798.7 million whereas appropriations in the budget were at EUR 11 819.0 million giving an execution rate of 99.97%.

The needs for the redistributive payment amounted to EUR 1 681.0 million and the expenditure declared by Member States was EUR 1 675.4 million or 100.1% of the budgeted needs. EUR 5.6 million have been transferred to budget items within the same article.

For the payment for young farmers, needs were estimated at EUR 573.0 million in the budget. Expenditure amounted to EUR 583.7 million or 130.7% of the budgeted needs. The unforeseen needs were covered by transfers from other budget items within the same article.

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

3.2.2.2. Article 05 03 02: Other direct payments

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

The 2020 budget included appropriations at EUR 5 569.0 million for this budget article. Member States incurred expenditure for EUR 5 530.0 million, hence slightly lower than the appropriations entered in the budget.

For the crop-specific payment for cotton, needs were estimated at EUR 245.0 million in the budget. Expenditure was EUR 244.9 million, i.e. 99.6% of the budgeted amount.

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

For the voluntary coupled support scheme, needs were estimated at EUR 4 084.0 million in the budget. Expenditure was EUR 4 057.4 million, i.e. 98.9% of the needs.

For the small farmers scheme, needs were estimated at EUR 802.0 million in the budget. Expenditure was EUR 797.0 million, i.e. 92.5% of the needs.

As regards item 05 03 02 99 – Other (direct payments), the budget included appropriations of EUR 1.0 million intended to cover expenditure and corrections for older schemes which were not covered under other budget items of the coupled direct payments sector. There was a negative expenditure (– EUR 6.8 million) and to cover the funding needs of other budget items, EUR 7.8 million of appropriations were transferred to other budget items.

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

No appropriations are allocated to this article by the Budgetary Authority. This article serves the purpose of collecting the non-committed voted appropriations of the unused crisis reserve carried over to finance the reimbursement of the financial discipline applied to direct payments⁸.

Each year, if applicable, a Commission Implementing Regulation sets the amounts that each Member State has to reimburse to farmers and, in accordance with the introductory phrase of Article 12(2) of Regulation (EU, Euratom) 2018/1046, determines that the expenditure in relation to this reimbursement shall only be eligible for Union financing if the amounts have been paid to the beneficiaries before 16 October of the financial year to which the appropriations are carried over. From the amount of EUR 466.8 million, corresponding to the financial discipline applied during financial year 2019 and which was carried over to budget 2020 for reimbursement, Member States reimbursed EUR 462.5 million. The difference of EUR 4.3 million reverted to the 2020 budget for its return to Member States via an Amending Budget in the following budget year.

For financial year 2021, Commission Implementing Regulation (EU) 2020/1769⁹ sets the amount of reimbursement at EUR 433.6 million (for EU 27). This amount corresponds to the amount of financial discipline effectively applied in the 27 Member States for claim year 2020. The amount carried over into the 2021 budget (EUR 475 million) also included EUR 41.4 million to be reimbursed to the United Kingdom which will be settled via a separate decision.

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

The appropriations of this article are intended to cover expenditure for measures which have to be taken in order to cope with major crises affecting agricultural production or distribution. The crisis reserve is established by applying, at the beginning of each year, a reduction to the direct payments through the financial discipline mechanism in accordance with Articles 25 and 26 of Regulation (EU) No 1306/2013 as well as Article 8 of Regulation (EU) No 1307/2013¹⁰. In 2020 the crisis reserve of EUR 478.0 million was not used.

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

⁹ OJ L 398, 27.11.2020, p. 4-5

¹⁰ OJ L 347, 20.12.2013, p. 608

Therefore, at the end of 2020 the non-committed voted appropriations corresponding to the amount of financial discipline effectively applied for claim year 2019 were transferred to budget article 05 03 09 in order to be carried over to the next financial year for the reimbursement of financial discipline imposed on farmers in the calendar year 2020 (please see point 3.2.2.3).

3.2.3. *Chapter 05 04: Rural Development*

For Article 05 04 01 (Completion of Rural Development financed by the EAGGF-Guarantee section – Programming period 2000 to 2006), the final net amount recovered was EUR 0.4 million.

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

3.2.4.1. Article 05 07 01: Control of agricultural expenditure

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

The European Union directly funded the purchase of satellite images within the framework of the Integrated Administration and Control System for an amount of EUR 11.2 million.

The corrections in favour of Member States following accounting clearance of accounts were EUR 5.4 million i.e. lower than the budgeted amount of EUR 17.4 million.

The corrections in favour of the Member States following conformity clearance of accounts turned out to be higher than expected with EUR 186.5 million instead of EUR 176.6 million foreseen in the budget.

3.2.4.2. Article 05 07 02: Settlement of disputes

The appropriations in this article are intended to cover expenditure for which the Commission could be held liable by decision of a court of justice, including the cost of settling claims for damages and interest. The 2020 budget foresaw appropriations amounting to EUR 1 million, of which EUR 0.3 million were executed. Most of the remainder of appropriations has been transferred to other items of the budget.

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

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

Appropriations committed for data collection on farm holdings under this network amounted to EUR 15.7 million, equal to the budgeted amount.

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

No appropriations had been foreseen in the budget and none were executed.

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

Appropriations committed for the restructuring of systems of agricultural surveys amounted to EUR 3.5 million. Most of the difference to the budgeted amount (EUR 7.5 million) was transferred outside the chapter.

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

This article entails actions, fairs and publications aimed at enhancing public awareness of the CAP, including actions under corporate communication. The major part of appropriations (EUR 12.5 million) were committed and EUR 1 million of the voted appropriations was transferred outside the chapter.

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

Appropriations committed for operational technical assistance for the EAGF amounted to approximately EUR 3.6 million, while the budget foresaw appropriations amounting to EUR 4.5 million.

4. IMPLEMENTATION OF REVENUE ASSIGNED TO EAGF

The assigned revenue actually carried over from 2019 into 2020, amounted to EUR 348.2 million and was entirely used in financing EAGF expenditure of the 2020 budget year in accordance with article 14 of the Financial Regulation. As presented in annex 3-II, this amount covered expenditure of EUR 46.1 million for the operational funds for producer organisations in the fruits and vegetables sector and of EUR 302.1 million for the basic payment scheme.

As regards the assigned revenue collected in 2020, annex 3-I shows that this revenue amounted to EUR 580.7 million and it originated from:

- the clearance corrections procedure, EUR 450.9 million,
- the receipts from irregularities, EUR 127.9 million and
- residual amounts of the milk levy collections, EUR 1.9 million.

From the assigned revenue collected in 2020, the following amounts were used:

- EUR 369.7 million under the basic payment scheme,
- EUR 117.9 million for the payments for agricultural practices beneficial for the climate and the environment and
- EUR 37.6 million for the operational funds for producer organisations.

The balance of assigned revenue collected in 2020 (EUR 55.5 million) was automatically carried over to the 2021 budget.

5. CONTROL MEASURES

5.1. Introduction

In accordance with the EU legislation and as in previous years, 2020 agricultural expenditure was submitted to a comprehensive system of control measures.

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

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

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

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

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

5.2. Integrated Administration and Control System (IACS)

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

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

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

For the financial year 2020, the IACS covered 94% of the EAGF expenditure. Furthermore, the relevant components of the IACS are applicable to the rural development measures, which are based on area or number of animals. Such measures include, inter alia, agri-environment and animal welfare measures, less-favoured areas and areas with environmental restrictions and afforestation of agricultural land. For financial year 2020, 50% of payments made under the EAFRD were also covered.

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

¹¹ OJ L 181, 20.6.2014, p. 1

¹² OJ L 181, 20.6.2014, p.48

5.3. Market measures

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

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

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

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

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

In 2020, Member States' scrutiny services completed ex-post controls in respect of undertakings to which payments were made in financial year 2018. The annual reports in respect of the respective scrutiny period (July 2019-June 2020) shows that Member States completed 85% of the planned scrutinies at the end of the scrutiny reporting period. This percentage is similar as the one reached in the preceding year. Several Member States reported that their control approach has been adapted due to the COVID-19 pandemic.

The regulation also foresees Member States providing mutual assistance in the performance of scrutinies. In the 2019/2020 scrutiny period, according to the reporting, 10 such requests were fulfilled.

6. CLEARANCE OF ACCOUNTS

6.1. Conformity clearance

6.1.1. Introduction

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

The conformity clearance relates to the legality and regularity of transactions. It is designed to exclude expenditure from EU financing which has not been effected in compliance with EU rules, thus shielding the EU budget from expenditure that

should not be charged to it (financial corrections). In contrast, it is not a mechanism by which irregular payments to beneficiaries are recovered, which according to the principle of shared management is the sole responsibility of Member States.

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

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

6.1.2. Audits and decisions adopted in 2020

6.1.2.1. Audits

The following table presents an overview of the conformity audits with missions and their coverage in respect of financial year 2020, broken down per Activity Based Budgeting (ABB):

Financial Year 2020	ABB 02	ABB 03	ABB 04 ⁽¹⁾	Total ⁽²⁾
Number of conformity audits with missions carried out ⁽³⁾	12	17	16	68

⁽¹⁾ concerns only EAFRD.

⁽²⁾ The total figure includes 68 conformity audits, of which 45 audits targeted the 3 ABBs areas (audits targeting more than one ABBs are counted only once) and 6 other conformity audits (2 audits on cross compliance and 4 IT audits). In addition, 17 other audit missions not subject to conformity clearance procedure have been carried out (15 audits on the Certification Bodies as regards legality and regularity and 2 irregularities and accreditation audits).

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

6.1.2.2. Conformity decisions

Three conformity clearance decisions having an impact on the financial year 2020 were adopted, including financial corrections in a number of sectors. They also included the execution of a number of Court decisions in favour of Member States. Therefore, the overall financial impact for the EAGF was EUR 231.6 million in favour of Member States.

Adopted decisions:

- Decision (EU) 2019/1835 of 30 October 2019 – ad hoc decision 61, with financial impact of EUR 32.8 million (in favour of the EAGF);
- Decision (EU) 2020/201 of 12 February 2020 – ad hoc decision 62, with financial impact of EUR 103.2 million (in favour of Member States);
- Decision (EU) 2020/859 of 16 June 2020 – ad hoc decision 63, with financial impact of EUR 161.2 million (in favour of Member States).

For the decision 63, due to the relative magnitude of corrections compared to certain Member State's gross domestic product, the Commission decided, upon request of the Member States concerned, that corrections amounting to EUR 71.3 million could be paid in 3 equal annual instalments.

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

Sector/measure	Decision 61	Decision 62	Decision 63
Area aids / Arable crops	19,992,213.91	108,411,636.43	182,919,134.54
Financial Audit	-17,708,469.87	-485,155.81	-26,732,809.94
Fruit and vegetables	-7,155,399.69	-3,200,030.64	-8.86
Greening Payment	-4,177.03		
Irregularities	-4,382,916.56		9,601,619.00
Livestock premiums	-2,515,000.00	-69,215.18	
POSEI	-1,258,211.38		
Specific support (Art.68 of Reg.73/2009)		-146,245.10	
Voluntary Coupled Support	-18,363,730.05	-1,291,727.82	-4,343,507.31
Wine	-1,415,661.13		-251,649.81
Young Farmer Scheme	-2,826.93		
Grand Total	-32,814,178.73	103,219,261.88	161,192,777.62

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

Regarding financial year 2020, Member States reported the information about recovery cases on 15 February 2021. The Member States recovered during financial

year 2020 around EUR 133.5 million for the EAGF. Recovered amounts were EUR 106.5 million for the EAFRD and EUR 0.7 million for the Transitional Rural Development Instrument (TRDI). The outstanding amount still to be recovered from beneficiaries at the end of the financial year 2020 was EUR 1 047 million for the EAGF, EUR 630.6 million for the EAFRD and EUR 10.1 million for the TRDI. The financial consequences to the Member States for non-recovery of EAGF, EAFRD and TRDI cases within 4 years from the date of the recovery request or PACA (Primary administrative or judicial finding) (for old cases), or within 8 years where recovery is taken to the national courts, amounted to EUR 27.1 million. During financial year 2020, around EUR 22.1 million was borne at 100% by the EU budget for EAGF, EAFRD and TRDI.

6.2. Financial clearance

6.2.1. Introduction

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

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

6.2.2. Decisions

6.2.2.1. Financial clearance decision for the financial year 2017

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

On 6 August 2019, the Commission adopted Decision C(2019)5763 clearing the accounts of EU-Zahlstelle der Freien und Hansestadt Hamburg (Germany),

Agriculture and Rural Payments Agency (Malta) and Fondo Español de Garantía Agraria (Spain) for a total amount of EUR 8 million. The only disjoint annual accounts remaining still to be cleared for financial year 2017 are those of FranceAgriMer (France) totalling to EUR 313 million.

On 11 August 2020, the Commission adopted Decision C(2020)5452 clearing the accounts of France Agrimer (France) for an amount of EUR 313 million. Following the adoption of this decision, all EAGF accounts for financial year 2017 have been cleared.

6.2.2.2. Financial clearance decision for the financial year 2018

As mentioned above, all accounts were cleared in previous years.

6.2.2.3. Financial clearance decision for the financial year 2019

On 25 May 2020, the Commission adopted a Decision (2020/715) clearing the annual accounts of all paying agencies. This decision cleared EUR 43 152 million.

For financial year 2019, all EAGF accounts of the Member States were cleared.

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

6.3.1. Judgments handed down

In the financial year 2020, the Court handed down 14 judgments in appeals brought by the Member States against conformity clearance decisions.

In financial year 2020, the Court partially annulled:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
C-252/18P	GR	13.2.2020	48	18.5.2018
T-287/16 RENV	BE	26.11.2019	50	11.10.2017
C-797/18P	GR	30.4.2020	50	17.12.2018
T-46/19	GR	9.9.2020	58	25.1.2019

In financial year 2020, the Court rejected appeals brought in the following cases:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
C-390/19P	IT	2.4.2020	47	17.5.2019
C-737/18P	PT	20.11.2019	51	27.11.2018
T-14/18	GR	19.12.2019	55	16.1.2018
T-19/18	LT	22.1.2020	55	19.1.2018
T-21/18	PL	17.12.2019	55	19-01-2018
T-292/18	PT	30.1.2020	56	07-05-2018
T-295/18	GR	19.12.2019	56	07-06-2018
C-406/19P	ES	2.4.2020	53	24.5.2019
T-506/18	PL	25.6.2020	57	24.8.2018
T-38/19	PT	8.7.2020	58	21.1.2019

6.3.2. *New appeals*

In the financial year 2020, 2 new appeals were brought by the Member States against clearance decisions:

Case Number	MS	Lodging Date	Challenged Decision
C-153/20P	LT	27-03-2020	55
T-37/20	GB	22-01-2020	61

6.3.3. *Appeals pending*

The situation as at 15 October 2020 with regard to appeals pending together with the amounts concerned is shown in annex 15.

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

7.1. **Relations with Parliament**

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

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

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

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

The European Parliament granted discharge to the Commission, in respect to the implementation of the general budget of the European Union for the 2018 financial year, by a vote in plenary on a Parliamentary Decision, which took place in May 2020.

The same procedure and timeline will apply for financial year 2019.

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

7.2.1. *Mission of the European Court of Auditors*

The European Court of Auditors (ECA) is the external independent auditor of the European Union. Articles 285 to 287 of the Treaty on the Functioning of the European Union provide that the ECA carries out the Union's audit with the dual aim of improving financial management and reporting to the citizens of Europe on the use made of public funds by the authorities responsible for their management.

The ECA provides the European Parliament and the Council with a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions. This statement, which can be complemented by specific assessments for various policy areas, is of prime importance to the European Parliament in its deliberations on granting discharge to the Commission for the implementation of the budget.

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

7.2.2. Annual Reports for financial year 2019

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

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

In the Annual report for financial year 2019, the activities relevant for the Directorate-General for Agriculture and Rural development are considered together with other policy areas relevant to “natural resources” under one single chapter, Chapter 6 – Natural Resources. Within this chapter, direct payment transactions financed under the EAGF are assessed separately from market measures transactions financed under the EAGF, transactions financed under the EAFRD and transactions financed under other policy areas (environment, climate action and fisheries).

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

For EAGF market measures, the Court tested 14 transactions, of which 5 presented an error with financial impact. Market measures, which represent some 4.0% of expenditure covered under “Natural resources”, are considered together with rural development and other policy areas (environment, climate and fisheries) as higher risk spending areas.

The audit conclusion of the Court is consistent with the error rates reported in DG AGRI's AAR 2019.

Since FY 2016 the Court has maintained its opinion that the Land Parcel Identification System (LPIS) contributes significantly to preventing and reducing

the error level. For 2019, the Court also referred to the “checks by monitoring” which the Paying Agencies can use since 2018. The Court noted that the checks by monitoring have the potential to reduce administrative burden (paragraph 6.17) and improve cost-effectiveness.

The Court issued one new recommendation to the Commission concerning the CAP anti-fraud policies and procedures. The recommendation related to the need of more frequent update of the CAP fraud risks, analysis of Member States’ fraud prevention measures and dissemination of the best practices in the use of the Arachne tool. The timeline for implementation of this recommendation is 2021 and the Commission is already taking the necessary steps to implement it.

The 2017 recommendations concerning the EAGF related to: assessing the effectiveness of Member States’ actions to address the causes of errors and monitoring the paying agencies’ progress in supporting farmers not using geo-spatial aid application (GSAA).

The Commission continues to request the Member State to establish remedial action plans when serious deficiencies and weaknesses are identified, and to monitor the effectiveness of their implementation. The progress made by the Paying Agencies in supporting farmers not yet using the GSAA to submit their application, has been monitored by the Commission. The GSAA has been implemented in all Member States. Promotion of the best practices to maximise the benefits and achieve full implementation of the new system before the regulatory deadlines was also done through discussions in management committee sessions and the continuous update of the GSAA guidelines.

Political stakeholders and the public increasingly require clear evidence for the Commission’s delivery on political and operational objectives. In this context, the ECA published for the first time a report on the performance of the EU budget which looks at the results and progress of EU programmes at the end of 2019 in each main policy area of the multiannual financial framework. The same adversarial procedure and publication modalities as for the annual report on the implementation of the budget also apply to the annual report on performance.

The Report on performance is generally positive on the performance of the current CAP and acknowledges that, overall, the CAP is on track to meet its targets. The ECA, however, is also of the view that the Commission’s reporting on the CAP’s performance provides little quantified information about the results and impact of the CAP, and argues that the Commission presents an overly positive narrative by focusing on outputs rather than results.

Overall, the ECA finds it positive that the programme statement indicators describe the economic, environmental and social context of the CAP, and that the Commission uses various data sources to inform the indicators. At the same time, according to the ECA, a key weakness is that the performance indicators for the 2014-2020 period are not based on a detailed intervention logic for providing CAP financial support.

The Commission recognises that substantial challenges remain in enhancing the performance of the CAP. Any policy seeking to address the numerous challenges faced by the agriculture sector and rural areas needs to take account of the fact that economic and environmental objectives can be achieved only if addressed jointly. Effective farm policies need to reflect multi-layer relationships between instruments and objectives rather than applying a simplified intervention logic in

order to capture both the tensions and the opportunities created by all types of modern farming practices in terms of economic and environmental efficiency.

7.2.3. *Special Reports by the ECA*

In calendar year 2020, the ECA published six special reports covering DG AGRI's activities:

- Special report 04/2020: Using new imaging technologies to monitor the Common Agricultural Policy: steady progress overall, but slower for climate and environment monitoring (published 28 January 2020);
- Special report 05/2020: Sustainable use of plant protection products: limited progress in measuring and reducing risks (published 5 February 2020);
- Special report 07/2020: Implementing Cohesion policy: comparatively low costs, but insufficient information to assess simplification savings (published 16 April 2020);
- Special report 12/2020: The European Investment Advisory Hub — Launched to boost investment in the EU, the Hub's impact remains limited (published 12 May 2020);
- Special report 13/2020: Biodiversity on farmland: CAP contribution has not halted the decline (published 5 June 2020);
- Special report 15/2019: Protection of wild pollinators in the EU — Commission initiatives have not borne fruit (published 9 July 2020).

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ANNEX 1
EAGF Budgetary procedure for 2020

In EUR Million

Article Chapter Title	Heading	Draft Budget		Draft Budget Council position		Amending Letter 1		Draft Budget European parliament position		BUDGET	
		CA*	PA**	CA*	PA**	CA*	PA**	CA*	PA**	CA*	PA**
05 01	ADMINISTRATIVE EXPENDITURE OF POLICY AREA AGRICULTURE AND RURAL DEVELOPMENT	11,71	11,71	11,71	11,71	11,71	11,71	11,71	11,71	11,71	11,71
05 01 04	Support expenditure for operations of Policy Area Agriculture (1)	8,00	8,00	8,00	8,00	8,00	8,00	8,00	8,00	8,00	8,00
05 01 06	Consumer, Health, Agriculture and Food Executive Agency (2)	3,71	3,71	3,71	3,71	3,71	3,71	3,71	3,71	3,71	3,71
05 02	INTERVENTIONS IN AGRICULTURAL MARKETS	2.494,10	2.468,09	2.438,30	2.412,29	2.530,10	2.504,09	2.526,10	2.500,09	2.530,10	2.504,09
05 02 01	Cereals	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
05 02 02	Rice	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
05 02 03	Refunds on non-Annex 1 products	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
05 02 04	Food programmes	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
05 02 05	Sugar	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
05 02 06	Olive oil	46,10	46,10	46,10	46,10	46,10	46,10	46,10	46,10	46,10	46,10
05 02 07	Textile plants	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
05 02 08	Fruit and vegetables (3)	700,50	700,50	644,70	644,70	700,50	700,50	700,50	700,50	700,50	700,50
05 02 09	Products of wine-growing sector	1.026,10	1.026,10	1.026,10	1.026,10	1.026,10	1.026,10	1.026,10	1.026,10	1.026,10	1.026,10
05 02 10	Promotion	186,90	160,89	186,90	160,89	186,90	160,89	186,90	160,89	186,90	160,89
05 02 11	Other plant products/measures	234,40	234,40	234,40	234,40	234,40	234,40	234,40	234,40	234,40	234,40
05 02 12	Milk and milk products	0,10	0,10	0,10	0,10	0,10	0,10	0,10	0,10	0,10	0,10
05 02 13	Beef and veal	50,00	50,00	50,00	50,00	50,00	50,00	50,00	50,00	50,00	50,00
05 02 14	Sheepmeat and goatmeat	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	35,00	35,00	35,00	35,00	71,00	71,00	65,00	65,00	71,00	71,00
05 02 18	School schemes	215,00	215,00	215,00	215,00	215,00	215,00	217,00	217,00	215,00	215,00
05 03	DIRECT PAYMENTS	40.953,00	40.953,00	40.768,90	40.768,90	40.693,00	40.693,00	40.953,00	40.953,00	40.621,00	40.621,00
05 03 01	Decoupled direct payments (4)	34.776,00	34.776,00	34.591,90	34.591,90	34.646,00	34.646,00	34.776,00	34.776,00	34.574,00	34.574,00
05 03 02	Other direct payments	5.699,00	5.699,00	5.699,00	5.699,00	5.569,00	5.569,00	5.699,00	5.699,00	5.569,00	5.569,00
05 03 03	Additional amount of aid	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
05 03 10	Reserve for crisis in the agricultural sector	478,00	478,00	478,00	478,00	478,00	478,00	478,00	478,00	478,00	478,00
05 04	RURAL DEVELOPMENT	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 04 01	Rural development financed by the EAGGF-Guarantee section - Programming period 2000-2006 (5)	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 04 03	Other measures; Plant and animal genetic resources	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 07	AUDIT OF AGRICULTURAL EXPENDITURE	31,56	31,33	31,56	31,33	205,86	205,63	31,56	31,33	205,86	205,63
05 07 01	Control of agricultural expenditure	30,56	30,33	30,56	30,33	204,86	204,63	30,56	30,33	204,86	204,63
05 07 02	Settlement of disputes	1,00	1,00	1,00	1,00	1,00	1,00	1,00	1,00	1,00	1,00
05 08	POLICY STRATEGY AND COORDINATION OF POLICY AREA AGRICULTURE & RURAL DEVELOPMENT	41,43	37,60	41,43	37,60	41,43	37,60	41,43	37,60	41,43	37,60
05 08 01	Farm Accountancy Data Network (FADN)	15,71	14,34	15,71	14,34	15,71	14,34	15,71	14,34	15,71	14,34
05 08 02	Surveys on the structure of agricultural holdings	0,00	0,10	0,00	0,10	0,00	0,10	0,00	0,10	0,00	0,10
05 08 03	Restructuring of systems for agricultural surveys	7,50	4,94	7,50	4,94	7,50	4,94	7,50	4,94	7,50	4,94
05 08 06	Enhancing public awareness of the common agricultural policy	13,70	13,70	13,70	13,70	13,70	13,70	13,70	13,70	13,70	13,70
05 08 09	EAGF - Operational technical assistance	4,52	4,52	4,52	4,52	4,52	4,52	4,52	4,52	4,52	4,52
TOTAL 2020 EAGF APPROPRIATIONS		43.531,81	43.501,73	43.291,91	43.261,83	43.482,11	43.452,03	43.563,81	43.533,73	43.410,11	43.380,03

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

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

(3) Additional needs to be covered by assigned revenue: estimated at EUR 150 million

(4) Additional needs to be covered by assigned revenue: for the DB estimated at EUR 495 million, for the AL estimated at EUR 849 million and for the Budget estimated at EUR 921 million.

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

ANNEX 2

Monthly reimbursements to Member States decided for the 2020 financial year

in EUR	2019.11 January	2019.12 February	2020.01 March	2020.02 April	2020.03 May	2020.04 June	2020.05 July	2020.06 August	2020.07 September	2020.08 October	2020.09 November	2020.10 December	2020 Complementary Payment	Financial year 2020 (*)	
BE	200.982.097,78	123.377.511,86	1.920.618,78	82.580.390,63	58.208.585,21	5.384.460,41	6.354.205,04	21.546.280,58	2.514.690,58	15.658.586,71	375.351,24	30.262.667,05	339.120,68	549.504.566,55	BE
BG	-61.538,80	381.313.913,34	1.280.088,50	1.721.988,26	91.128.009,71	231.609.817,76	19.155.797,80	45.724.849,62	434.694,04	1.714.840,76	11.016.741,31	11.870.814,72	505.805,99	797.415.823,01	BG
CZ	300.855.567,14	163.391.061,08	143.285.354,69	162.905.244,68	56.550.188,95	17.965.347,29	4.268.324,05	2.225.985,83	10.814.442,14	4.302.436,44	1.341.850,50	2.758.532,97	550.664,11	871.214.999,87	CZ
DK	3.597.458,11	723.168.004,60	27.954.424,26	5.348.004,71	32.638.593,92	12.292.548,18	4.843.040,40	3.160.607,01	4.779.402,08	2.424.993,40	5.291.639,26	-666.809,72	558.234,92	825.390.141,13	DK
DE	2.177.064,14	4.697.716.657,90	43.490.604,92	14.041.674,57	11.483.379,18	20.085.970,96	6.000.564,32	6.479.972,70	7.647.978,12	3.130.646,68	22.309.207,48	36.073.849,25	3.086.865,70	4.873.724.435,92	DE
EE	213.297,43	142.442.193,53	422.329,09	214.037,93	159.619,56	153.707,79	10.930,74	90.328,82	20.650,85	11.116,15	732,79	-44.870,87	91.083,43	143.785.157,24	EE
IE	785.125.781,88	426.669.166,33	10.096.763,30	5.358.582,82	3.305.367,29	3.175.612,89	3.051.089,40	14.797.058,81	4.082.601,29	1.170.713,17	5.873,14	236.814,12	798.228,69	1.257.873.653,13	IE
EL	684.569.823,58	865.573.611,63	943.967,63	62.371.904,76	185.411.923,68	81.225.169,75	52.274.256,45	49.597.287,72	6.096.083,80	3.082.447,08	24.358.037,71	20.263.957,56	1.295.492,65	2.037.063.964,00	EL
ES	2.553.783.645,83	1.787.797.976,45	32.908.701,55	177.485.205,70	190.399.563,77	279.474.568,39	78.091.001,42	273.117.224,32	72.065.826,63	7.596.700,11	74.150.278,53	358.041.574,94	3.738.014,84	5.888.650.282,48	ES
FR	4.524.376.422,44	1.907.889.857,60	306.799.157,28	92.816.060,46	117.664.134,95	42.384.888,66	36.710.011,60	46.869.794,05	50.261.741,56	21.886.837,27	185.716.422,84	102.835.661,91	4.719.933,75	7.440.930.924,37	FR
HR	170.730.878,06	12.086.968,66	160.545,37	93.000.991,63	7.494.300,92	23.679.237,82	7.032.443,43	3.765.491,76	1.232.929,07	159.500,96	376.536,01	8.711.555,96	2.127.575,65	328.643.955,30	HR
IT	1.935.765.962,50	473.110.020,90	140.391.870,03	111.581.011,02	241.243.362,66	196.801.420,92	67.607.037,94	675.798.568,11	76.544.771,42	42.625.090,54	112.780.333,65	180.495.044,16	2.714.238,94	4.257.458.732,79	IT
CY	507.861,69	43.590.480,95	3.419.299,25	993.406,13	460.144,94	177.029,85	72.071,17	109.650,24	659.567,46	1.010.932,36	2.175.878,82	670.006,55	34.346,22	53.880.675,63	CY
LV	96.559.296,78	151.418.525,42	19.229.547,43	6.142.403,30	1.490.677,93	216.575,03	345.358,35	1.174.617,10	211.431,62	2.883.018,67	110.347,85	91.507,93	177.606,98	279.850.914,39	LV
LT	297.817.607,72	149.434.591,89	3.505.564,33	553.044,31	23.355.713,04	656.125,56	619.546,00	1.410.637,80	189.040,98	93.061,24	4.606.255,26	-3.182,87	306.583,02	482.544.588,28	LT
LU	68.997,97	20.918.025,71	21.485,49	757.552,96	9.693.843,02	-1.506,54	243.241,25	1.238.914,64	225.455,14	0,00	20.923,12	-5.801,10	21.138,10	33.202.269,76	LU
HU	504.153.581,15	266.884.297,50	144.876.078,88	71.184.816,79	13.888.515,76	165.010.051,51	44.390.982,44	31.359.670,71	9.920.840,50	4.045.745,28	13.687.043,82	33.505.069,36	6.258,79	1.302.912.952,49	HU
MT	125,34	3.680,84	0,00	0,00	1.556.100,99	3.576.296,75	74.876,65	121.566,41	39.665,52	22.486,98	7.294,13	2.625,47	3.469,15	5.408.188,23	MT
NL	2.538.235,89	636.574.118,61	3.661.064,74	9.161.450,95	10.142.500,54	1.844.616,15	1.668.322,71	2.605.329,65	2.224.425,41	133.822,69	8.032.973,30	6.921.817,76	435.192,25	685.943.870,65	NL
AT	424.476,83	679.397.246,44	210.839,79	3.793.259,61	1.047.690,20	5.347.598,37	1.382.434,71	672.258,56	1.097.437,06	9.250.454,77	1.932.706,80	7.574.811,14	422.562,78	712.553.777,06	AT
PL	2.177.055.388,76	53.685.520,38	293.184.965,36	335.792.118,85	346.150.303,28	161.495.968,48	28.923.286,38	12.287.837,41	1.924.240,44	2.608.184,76	3.084.243,65	2.973.932,04	2.175.409,59	3.421.341.399,38	PL
PT	339.751.213,41	301.806.744,23	5.732.826,65	12.006.891,72	2.048.661,54	14.636.754,44	8.645.574,88	46.521.780,07	6.187.712,38	3.305.546,95	20.908.817,16	19.155.640,71	459.470,57	781.167.634,71	PT
RO	1.024.250.108,47	525.314.181,83	108.404.853,39	91.753.926,27	35.615.816,82	40.500.337,57	85.073.903,63	17.002.819,23	5.356.863,13	1.504.207,68	16.242.123,66	7.264.260,02	1.253.617,69	1.959.537.019,39	RO
SI	-3.118,67	3.472,26	76.246.742,07	29.467.602,37	24.335.760,89	3.621.444,69	218.482,26	269.815,95	278.671,54	1.349.758,38	3.751.775,85	1.137.650,09	89.525,08	140.767.582,76	SI
SK	24.602.128,39	305.569.249,52	-225.838,37	31.682.021,82	37.075.964,83	16.864.003,13	11.175.269,14	19.999.634,18	4.790.339,55	4.307.515,30	1.533.295,19	1.223.017,93	-966.240,18	457.630.360,43	SK
FI	-11.983,86	468.026.714,99	549.873,42	750.142,84	143.414,38	329.751,12	408.467,55	51.259.809,25	6.897.864,73	137.371,87	214.167,89	-265.031,89	335.035,82	528.775.598,11	FI
SE	4.646.826,45	664.373.518,41	11.496.114,45	3.619.318,62	909.821,85	486.559,54	300.781,11	7.620.438,75	1.482.350,30	485.686,56	192.281,67	2.172.794,35	441.744,71	698.258.236,77	SE
UK	224.145.533,21	2.133.558.053,32	103.317.301,29	231.575.059,80	137.093.556,54	89.935.219,00	150.873.969,41	47.253.782,96	54.238.475,80	10.784.960,93	7.078.110,11	4.441.037,88	2.022.535,32	3.196.317.595,57	UK
TOTAL	15.858.622.739,62	18.105.095.366,18	1.483.285.143,57	1.638.658.113,51	1.640.695.516,35	1.418.929.575,47	619.845.270,23	1.384.082.012,24	332.220.193,14	145.486.663,69	521.301.242,74	837.698.947,42	25.828.515,24	44.011.749.299,40	

(*) The amount paid (EUR 43 707 210 273,56) was less, due to amounts recovered from clearance decisions and amounts paid that were suspended in previous financial years.

ANNEX 3

Payments carried out under direct management by the European Commission during financial year 2020
 (differentiated appropriations)

in EUR

Direct management payments on the appropriations of the 2020 Budget				
Budget item	Total available commitment appropriations	Commitments	Total available payment appropriations	Amounts charged (payments)
05 02 10 02	100.900.000,00	100.900.000,00	61.268.192,00	60.969.923,12
05 04 03 02	pm		pm	
05 07 01 02	11.237.760,00	11.236.260,11	11.000.821,00	9.562.968,49
05 08 01 00	15.710.927,00	15.701.871,02	14.340.479,00	13.631.232,77
05 08 02 00	0,00		100.000,00	
05 08 03 00	3.500.000,00	3.274.812,06	4.926.306,00	4.157.473,95
TOTAL	131.348.687,00	131.112.943,19	91.635.798,00	88.321.598,33
Direct management payments on additional appropriations (assigned revenue) and not-automatically carried over appropriations from financial year 2019 to financial year 2020				
Budget item	Additional / Carryovers	Commitments	Payment appropriations	Amounts charged (payments)
C4				
05 08 03 00	8.614,00	0,00	8.614,00	0,00
C5				
05 08 02 00	17,46	0,00	17,46	0,00

ANNEX 4

Payments carried out under direct management by the European Commission during financial year 2020 (non-differentiated appropriations)

in EUR

Direct management payments on the appropriations of the 2020 Budget					
Budget item	Total available appropriations	Commitments	Cancelled commitment appropriations	Amounts charged (payments)	Automatic carryovers
05 01 04 01	8.000.000,00	7.624.508,97	375.491,03	2.871.191,06	4.753.317,91
05 01 06 01	3.714.000,00	3.714.000,00	0,00	3.714.000,00	0,00
05 08 06 00	12.700.000,00	12.474.268,44	225.731,56	1.979.320,15	10.494.948,29
05 08 09 00	4.518.000,00	3.666.095,88	851.904,12	1.423.702,08	2.242.393,80
TOTAL	28.932.000,00	27.478.873,29	1.453.126,71	9.988.213,29	17.490.660,00
Direct management payments on additional appropriations (assigned revenue) and not-automatically carried over appropriations from financial year 2019 to financial year 2020					
Budget item	Assigned revenue/Carryovers	Commitments	Available appropriations	Amounts charged (payments)	Still to be charged
C4 05 01 06 01	228.484,00		228.484,00		228.484,00
Direct management payments on automatically carried over appropriations from financial year 2019 to financial year 2020					
Budget item	Commitments carryovers	Decommitments	Total commitments remaining carryovers	Amounts charged (payments)	Appropriations lapsing
05 01 04 01	4.625.502,42	656.462,87	3.969.039,55	3.969.039,55	0,00
05 01 06 01	8.611.078,29	373.691,70	8.237.386,59	7.854.477,90	382.908,69
05 08 06 00	1.665.042,87	69.038,22	1.596.004,65	1.596.004,65	0,00
TOTAL	14.901.623,58	1.099.192,79	13.802.430,79	13.419.522,10	382.908,69

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2020 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M F F H	T	C	A	I	HEADING	ADOPTED BUDGET 2020	AMENDING BUDGET 2020 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2020	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2021	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2021	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2021
						(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
(a)															
05 AGRICULTURE AND RURAL DEVELOPMENT						43.410.105.687	48.655.078	1.395.914.652	0	44.854.675.417	44.314.835.114	539.840.302	533.455.215	6.385.087	100%
05 01 ADMINISTRATIVE EXPENDITURE OF THE AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA						11.714.000	0	228.484	0	11.942.484	11.338.509	603.975	0	603.975	95%
2	05	01	04		Support expenditure	8.000.000	0	0	0	8.000.000	7.624.509	375.491	0	375.491	95%
2	05	01	04	01	European Agricultural Guarantee Fund (EAGF) - Non-operational technical assistance	8.000.000	0	0	0	8.000.000	7.624.509	375.491	0	375.491	95%
2	05	01	06		Executive agencies	3.714.000	0	228.484	0	3.942.484	3.714.000	228.484	0	228.484	94%
2	05	01	06	01	Consumer, Health, Agriculture and Food Executive Agency — Contribution from the Agricultural promotion programme	3.714.000	0	228.484	0	3.942.484	3.714.000	228.484	0	228.484	94%
05 02 IMPROVING THE COMPETITIVENESS OF THE AGRICULTURAL SECTOR THROUGH INTERVENTIONS IN AGRICULTURAL MARKETS						2.530.100.000	48.655.078	83.691.489	0	2.662.446.567	2.662.349.976	96.591	0	96.591	100%
2	05	02	01		Cereals	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	01	01	Export refunds for cereals	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	01	02	Intervention storage of cereals	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	01	99	Other measures (cereals)	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	02		Rice	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	02	01	Export refunds for rice	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	02	02	Intervention storage of rice	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	02	99	Other measures (rice)	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	03		Refunds on non-Annex I products	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	04		Food programmes	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	04	99	Other measures (food programmes)	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	05		Sugar	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	05	01	Export refunds for sugar and isoglucose	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	05	03	Production refunds for sugar used in the chemical industry	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	05	08	Private storage of sugar	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	05	99	Other measures (sugar)	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	06		Olive oil	46.100.000	0	0	-10.963.787	35.136.213	35.136.212	1	0	1	100%
2	05	02	06	03	Private storage of olive oil	p.m.	0	0	1.207.177	1.207.177	1.207.177	0	0	0	-
2	05	02	06	05	Quality improvement measures	46.000.000	0	0	-12.070.964	33.929.036	33.929.035	1	0	1	100%
2	05	02	06	99	Other measures (olive oil)	100.000	0	0	-100.000	0	0	0	0	0	-
2	05	02	07		Textile plants	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	07	02	Private storage of flax fibre	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	07	03	Cotton — National restructuring programmes	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	07	99	Other measures (textile plants)	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	08		Fruits and vegetables	700.500.000	48.655.078	83.691.489	69.835.070	902.681.637	902.681.636	1	0	1	100%
2	05	02	08	03	Operational funds for producer organisations	699.000.000	48.655.078	83.691.489	70.957.400	902.303.967	902.303.967	0	0	0	100%
2	05	02	08	11	Aid to producer groups for preliminary recognition	1.000.000	0	0	-955.044	44.956	44.956	0	0	0	100%
2	05	02	08	12	School fruit scheme	0	0	0	-217	-217	-217	0	0	0	100%
2	05	02	08	99	Other measures (fruit and vegetables)	500.000	0	0	-167.069	332.931	332.930	1	0	1	100%

ANNEX 5
ANALYSIS OF BUDGETARY EXECUTION - 2020 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M F F H	T	C	A	I	HEADING	ADOPTED BUDGET 2020	AMENDING BUDGET 2020 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2020	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2021	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2021	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2021
						(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
(a)															
2	05	02	09		Products of the wine-growing sector	1.026.100.000	0	0	30.617.752	1.056.717.752	1.056.621.169	96.583	0	96.583	100%
2	05	02	09	08	National support programmes for the wine sector	1.026.000.000	0	0	30.216.297	1.056.216.297	1.056.216.296	1	0	1	100%
2	05	02	09	99	Other measures (wine-growing sector)	100.000	0	0	401.455	501.455	404.873	96.583	0	96.583	81%
2	05	02	10		Promotion	186.900.000	0	0	-9.283.795	177.616.205	177.616.204	1	0	1	100%
2	05	02	10	01	Promotion measures - Payments by Member States	86.000.000	0	0	-9.283.795	76.716.205	76.716.204	1	0	1	100%
2	05	02	10	02	Promotion measures - Direct payments by the Union	100.900.000	0	0	0	100.900.000	100.900.000	0	0	0	100%
2	05	02	10	99	Other measures (promotion)	0	0	0	0	0	0	0	0	0	-
2	05	02	11		Other plant products/measures	234.400.000	0	0	-6.650.755	227.749.245	227.749.244	1	0	1	100%
2	05	02	11	03	Hops - Aid to producer organisations	2.300.000	0	0	-23.000	2.277.000	2.277.000	0	0	0	100%
2	05	02	11	04	POSEI (excluding direct payments)	232.000.000	0	0	-6.527.755	225.472.245	225.472.244	1	0	1	100%
2	05	02	11	99	Other measures (other plant products/measures)	100.000	0	0	-100.000	0	0	0	0	0	#DIV/0!
2	05	02	12		Milk and Milk products	100.000	0	0	896.506	996.506	996.504	2	0	2	100%
2	05	02	12	01	Refunds for milk and milk products	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	12	02	Storage measures for skimmed-milk powder	p.m.	0	0	2.279	2.279	2.279	0	0	0	100%
2	05	02	12	04	Storage measures for butter and cream	p.m.	0	0	806.717	806.717	806.717	0	0	0	-
2	05	02	12	06	Private storage of certain cheeses	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	12	08	School milk	p.m.	0	0	11.164	11.164	11.163	1	0	1	100%
2	05	02	12	99	Other measures (milk and milk products)	100.000	0	0	76.346	176.346	176.345	1	0	1	100%
2	05	02	13		Beef and Veal	50.000.000	0	0	-468.205	49.531.795	49.531.794	1	0	1	100%
2	05	02	13	01	Refunds for beef and veal	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	13	02	Storage measures for beef and veal	p.m.	0	0	90.430	90.430	90.430	0	0	0	-
2	05	02	13	04	Refunds for live animals	p.m.	0	0	2.480	2.480	2.479	1	0	1	-
2	05	02	13	99	Other measures (beef and veal)	50.000.000	0	0	-561.115	49.438.885	49.438.885	0	0	0	-
2	05	02	14		Sheepmeat and goatmeat	p.m.	0	0	0	0	0	0	0	0	0
2	05	02	14	01	Private storage of sheepmeat and goatmeat	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	14	99	Other measures (sheepmeat and goatmeat)	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	15		Pigmeat, eggs and poultry, bee-keeping and other animal products	71.000.000	0	0	-21.034.984	49.965.016	49.965.015	1	0	1	100%
2	05	02	15	01	Refunds for pigmeat	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	15	02	Private storage of pigmeat	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	15	04	Refunds for eggs	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	15	05	Refunds for poultrymeat	p.m.	0	0	0	0	0	0	0	0	-
2	05	02	15	06	Specific aid for bee-keeping	39.000.000	0	0	-2.521.442	36.478.558	36.478.558	0	0	0	100%
2	05	02	15	99	Other measures (pigmeat, poultry, eggs, bee-keeping, other animal products)	32.000.000	0	0	-18.513.542	13.486.458	13.486.458	0	0	0	100%
2	05	02	18		School schemes	215.000.000	0	0	-52.947.802	162.052.198	162.052.197	1	0	1	100%

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2020 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M F H	T	C	A	I	HEADING	ADOPTED BUDGET 2020	AMENDING BUDGET 2020 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2020	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2021	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2021	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2021
						(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
(a)															
05 03 DIRECT PAYMENTS AIMED AT CONTRIBUTING TO FARM INCOMES, LIMITING FARM INCOME VARIABILITY AND MEETING ENVIRONMENT AND CLIMATE OBJECTIVES						40.621.000.000	0	1.311.986.047	1.095.188	41.934.081.235	41.396.346.164	537.735.071	533.455.215	4.279.856	100%
2	05	03	01		Decoupled direct payments	34.574.000.000	0	845.159.400	40.069.399	35.459.228.799	35.403.773.581	55.455.218	55.455.215	3	100%
2	05	03	01	02	SAPS (single area payment scheme)	4.376.000.000	0	0	-19.541.377	4.356.458.623	4.356.458.622	1	0	1	100%
2	05	03	01	07	Redistributive payment	1.681.000.000	0	0	-5.591.368	1.675.408.632	1.675.408.631	1	0	1	100%
2	05	03	01	10	Basic payment scheme (BPS)	16.117.000.000	0	727.243.907	207.453.686	17.051.697.593	16.996.242.378	55.455.215	55.455.215	0	100%
2	05	03	01	11	Payment for agricultural practices beneficial for the climate and the environment	11.819.000.000	0	117.915.493	-138.223.151	11.798.692.342	11.798.692.342	0	0	0	100%
2	05	03	01	12	Payment for farmers in areas with natural constraints	5.000.000	0	0	-114.180	4.885.820	4.885.820	0	0	0	100%
2	05	03	01	13	Payment for young farmers	573.000.000	0	0	10.706.735	583.706.735	583.706.735	0	0	0	100%
2	05	03	01	99	Other (decoupled direct payments)	3.000.000	0	0	-14.620.946	-11.620.946	-11.620.947	1	0	1	100%
2	05	03	02		Other direct payments	5.569.000.000	0	0	-38.974.211	5.530.025.789	5.530.025.786	3	0	3	100%
2	05	03	02	40	Crop-specific payment for cotton	245.000.000	0	0	-41.015	244.958.985	244.958.984	1	0	1	100%
2	05	03	02	50	POSEI - European Union support programmes	420.000.000	0	0	797.229	420.797.229	420.797.228	1	0	1	100%
2	05	03	02	52	POSEI - Aegean Islands	17.000.000	0	0	-362.418	16.637.582	16.637.582	0	0	0	100%
2	05	03	02	60	Voluntary coupled support scheme	4.084.000.000	0	0	-26.583.422	4.057.416.578	4.057.416.577	1	0	1	100%
2	05	03	02	61	Small farmers scheme	802.000.000	0	0	-4.962.560	797.037.440	797.037.440	0	0	0	100%
2	05	03	02	99	Other (direct payments)	1.000.000	0	0	-7.822.025	-6.822.025	-6.822.025	0	0	0	100%
2	05	03	09		Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline (c)	p.m.	0	466.826.647	478.000.000	944.826.647	462.546.797	482.279.850	478.000.000	4.279.850	100%
2	05	03	10		Reserve for crisis in the agricultural sector	478.000.000	0	0	-478.000.000	0	0	0	0	0	-
05 04 RURAL DEVELOPMENT						0	0	0	-370.145	-370.145	-382.531	12.386	0	12.386	-
2	05	04	01		Completion of rural development financed by the EAGGF-Guarantee Section — Programming period 2000 - 2006	p.m.	0	0	-370.145	-370.145	-382.531	12.386	0	12.386	103%
2	05	04	01	14	Completion of rural development financed by the EAGGF Guarantee Section - Programming period 2000-2006	p.m.	0	0	-370.145	-370.145	-382.531	12.386	0	12.386	103%
2	05	04	03		Completion of other measures	p.m.	0	0	0	0	0	0	0	0	-
2	05	04	03	02	Plant and animal genetic resources - Completion of earlier measures	p.m.	0	0	0	0	0	0	0	0	-

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2020 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M F H	T	C	A	I	HEADING	ADOPTED BUDGET 2020	AMENDING BUDGET 2020 (b)	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2020	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2021	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2021	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2021
						(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
(a)															
05 07 AUDIT OF AGRICULTURAL EXPENDITURE FINANCED BY THE EAGF						205.862.760	0	0	4.274.957	210.137.717	210.065.949	71.768	0	71.768	100%
2	05	07	01		Control of agricultural expenditure	204.862.760	0	0	4.864.423	209.727.183	209.725.682	1.501	0	1.501	100%
2	05	07	01	02	Monitoring and preventive measures - Direct payments by the Union	10.862.760	0	0	375.000	11.237.760	11.236.260	1.500	0	1.500	100%
2	05	07	01	06	Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years' accounts with	17.400.000	0	0	-5.365.363	12.034.637	12.034.636	1	0	1	100%
2	05	07	01	07	Expenditure for financial corrections in favour of Member States following decisions on conformity clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee	176.600.000	0	0	9.854.786	186.454.786	186.454.786	0	0	0	100%
2	05	07	02		Settlement of disputes	1.000.000	0	0	-589.466	410.534	340.266	70.268	0	70.268	83%
05 08 POLICY STRATEGY AND COORDINATION OF THE AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA						41.428.927	0	8.631	-5.000.000	36.437.558	35.117.047	1.320.511	0	1.320.511	96%
2	05	08	01		Farm Accountancy Data Network (FADN)	15.710.927	0	0	0	15.710.927	15.701.871	9.056	0	9.056	100%
2	05	08	02		Surveys on the structure of agricultural holdings	p.m.	0	17	0	17	0	17	0	17	0%
2	05	08	03		Restructuring of systems for agricultural surveys	7.500.000	0	8.614	-4.000.000	3.508.614	3.274.812	233.802	0	233.802	93%
2	05	08	06		Enhancing public awareness of the common agricultural policy	13.700.000	0	0	-1.000.000	12.700.000	12.474.268	225.732	0	225.732	98%
2	05	08	09		EAGF - Operational technical assistance	4.518.000	0	0	0	4.518.000	3.666.096	851.904	0	851.904	81%
TOTAL EAGF						43.410.105.687	48.655.078	1.395.914.652	0	44.854.675.417	44.314.835.114	539.840.302	533.455.215	6.385.087	100,0%

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

(b) DAB 10/2020

(c) The difference established in column (9) relates to unused appropriations for the reimbursement in relation to financial discipline in 2020 which cannot be used by the EAGF after 2020.

ANNEX 6

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

Commitment Appropriations						Assigned Revenue 2020					Use of Assigned Revenue					in EUROS
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Item	Funds	Description	Amount		Carriedforward to 2021				
				Budgetary Item	Amount					Detail	Total		Detail	Total		
					Detail	Total										
CHAPTER 67 : REVENUE CONCERNING EAGF																
6 7 0 1	IC4	Clearance of EAGF accounts – Assigned revenue	450.887.071,84	05 02 08 03	37.605.600,20		05 02 08 03	C4	Operational funds for producer organisations	37.605.600,20						
				05 03 01 10	295.365.978,26		05 03 01 10	C4	Basic payment scheme (BPS)	239.910.763,10						
				05 03 01 11	117.915.493,38		05 03 01 11	C4	Payments for agricultural practices beneficial for the climate and the environment	117.915.493,38						
					450.887.071,84				395.431.856,68		55.455.215,16					
6 7 0 2	IC4	EAGF Irregularities – Assigned revenue	127.853.608,87	05 03 01 10	127.853.608,87		05 03 01 10	C4	Basic payment scheme (BPS)	127.853.608,87						
6 7 0 3	IC4	Superlevy from milk producers – Assigned revenue	1.925.207,90	05 03 01 10	1.925.207,90		05 03 01 10	C4	Basic payment scheme (BPS)	1.925.207,90						
					129.778.816,77				129.778.816,77		0,00					
6 7 0	IC4	Revenue concerning EAGF	580.665.888,61													
6 7	IC4	REVENUE CONCERNING EAGF TOTAL Chapter 67	580.665.888,61			580.665.888,61				525.210.673,45		55.455.215,16				
TOTAL			580.665.888,61						TOTAL	525.210.673,45		55.455.215,16				

ANNEX 7

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

Commitment Appropriations

in EUROS

Assigned Revenue 2020					Use of Assigned Revenue						
ITEM	Funds	Description	Amount	Link - Budgetary Attribution		Budgetary Expenditure Item	Funds	Description	Amount		
				Budgetary Item	Amount				Detail	Total	
					Detail						Total
CHAPTER 67 : REVENUE CONCERNING EAGF											
6 7 0 1	IC5	Clearance of EAGF accounts – Assigned revenue	348.185.000,87	05 02 08 03	46.085.889,13	05 02 08 03	C5	Operational funds for producers organisations	46.085.889,13		
				05 03 01 10	302.099.111,74	05 03 01 10	C5	Basic payment scheme (BPS)	302.099.111,74		
					348.185.000,87				348.185.000,87		
6 7 0 2	IC5	EAGF Irregularities – Assigned revenue	0,00								
6 7 0 3	IC5	Superlevy from milk producers – Assigned revenue	0,00								
					0,00				0,00		
6 7 0	IC5	Revenue concerning EAGF	348.185.000,87								
6 7	IC5	REVENUE CONCERNING EAGF TOTAL Chapter 67	348.185.000,87							348.185.000,87	
TOTAL			348.185.000,87						TOTAL	348.185.000,87	

ANNEX 8

Budget 2020 - EXPENDITURE for INTERVENTION in STORAGE

Commitment Appropriations

in EUR million

PRODUCTS	TOTAL STORAGE	TOTAL PRIVATE STORAGE	TOTAL PUBLIC STORAGE	PUBLIC STORAGE (Details)					
				Technical costs	Financial costs	Difference between purchase and sales price	DEPRECIATIONS		
							Total depreciation	Purchase depreciation	Complementary depreciation end of the exercise
a = b + c	b	c = d+e+f+g	d	e	f	g = h + i	h	i	
CEREALS									
BREAD MAKING QUALITY WHEAT									
BARLEY									
RYE									
MAIZE									
SORGHUM									
RICE									
SUGAR									
WHITE SUGAR									
RAW SUGAR									
OLIVE OIL	1,21	1,21							
FIBRE FLAX AND HEMP									
PRODUCTS OF THE WINE-GROWING SECTOR/ ALCOHOL									
MILK PRODUCTS	0,81	0,81							
SKIMMED MILK	0,00	0,00							
BUTTER AND CREAM	0,81	0,81							
CHEESE									
BEEF MEAT	0,09	0,09							
PIGMEAT									
TOTAL	2,11	2,11	0,00	0,00		0,00	0,00		0,00

ANNEX 9
 Budget 2020 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

Commitment Appropriations		In EUROS															
Budget line	Fund source	Heading	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT
05 01 04 01	C1	Support expenditure for European Agriculture Guarantee Fund (EAGF) — Non-operational technical assistance															
05 01 04	C1	Support expenditure for operations and programmes in the Agriculture and rural development policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 01 06 01	C1	Consumer, Health, Agriculture and Food Executive Agency — Contribution from the agricultural promotion programme															
05 01 06	C1	Executive agencies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 01	C1	Administrative expenditure of the Agriculture and rural development policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 02 06 03	C1	Private storage of olive oil									874.568				125.068		
05 02 06 05	C1	Quality improvement measures								10.368.480		547.786		23.012.770			
05 02 06	C1	Olive oil	0	0	0	0	0	0	0	10.368.480	874.568	547.786	0	23.137.838	0	0	0
05 02 08 03	C1		52.624.754	157.578	4.451.803	4.635.869	48.979.593		289.998	9.338.549	239.683.649	104.146.701		268.296.239	170.349	491.958	
05 02 08 03	C4	Operational funds for producer organisations									37.605.600						
05 02 08 03	C5		1.776.008		160.509	3.399.507	383.433		4.359.693	618.105	6.745.168	16.864.991		6.458.052	141	111.093	
05 02 08 03	C1,C4,C5		54.400.762	157.578	4.612.313	8.035.377	49.363.026	0	4.649.691	9.956.655	284.034.417	121.011.692	0	274.754.290	170.489	603.052	0
05 02 08 11	C1	Aid to producer groups for preliminary recognition															
05 02 08 12	C1	School fruit scheme	59					-276									
05 02 08 99	C1	Other measures for fruit and vegetables								334.093				-1.163			
05 02 08	C1	Fruit and vegetables	52.624.813	157.578	4.451.803	4.635.869	48.979.316	0	289.998	9.672.643	239.683.649	104.146.701	0	268.295.076	170.349	491.958	0
05 02 08	C4		0	0	0	0	0	0	0	0	37.605.600	0	0	0	0	0	0
05 02 08	C5		1.776.008	0	160.509	3.399.507	383.433	0	4.359.693	618.105	6.745.168	16.864.991	0	6.458.052	141	111.093	0
05 02 08	C1,C4,C5		54.400.822	157.578	4.612.313	8.035.377	49.362.749	0	4.649.691	10.290.748	284.034.417	121.011.692	0	274.753.128	170.489	603.052	0
05 02 09 08	C1	National support programmes for the wine sector		13.289.508	4.714.064		37.907.472			17.798.459	212.693.015	280.544.996	10.087.958	320.768.101	4.645.976		
05 02 09 99	C1	Other measures for the wine-growing sector									-797			405.670			
05 02 09	C1	Products of the wine-growing sector	0	13.289.508	4.714.064	0	37.907.472	0	0	17.798.459	212.692.218	280.544.996	10.087.958	321.173.771	4.645.976	0	0
05 02 10 01	C1	Promotion measures — Payments by Member States	4.092.520		196.946	1.720.959	573.239		2.391.787	8.339.475	13.789.509	18.916.272		19.150.528	710.848	575.627	841.479
05 02 10 02	C1	Promotion measures — Direct payments by the Union															
05 02 10	C1	Promotion	4.092.520	0	196.946	1.720.959	573.239	0	2.391.787	8.339.475	13.789.509	18.916.272	0	19.150.528	710.848	575.627	841.479
05 02 11 03	C1	Hops — Aid to producer organisations						2.277.000									
05 02 11 04	C1	Programmes of Options Specifically Relating to Remoteness and Insularity (POSEI) (excluding direct payments)								6.327.044	70.797.435	124.785.718					
05 02 11	C1	Other plant products/measures	0	0	0	0	2.277.000	0	0	6.327.044	70.797.435	124.785.718	0	0	0	0	0
05 02 12 02	C1	Storage measures for skimmed-milk powder															
05 02 12 04	C1	Storage measures for butter and cream	148.496														
05 02 12 08	C1	School milk						-25.153						36.316			
05 02 12 99	C1	Other measures for milk and milk products	1.192											70.564			
05 02 12	C1	Milk and milk products	149.688	0	0	0	-25.153	0	0	0	0	0	0	106.881	0	0	0
05 02 13 02	C1	Storage measures for beef and veal														50.291	
05 02 13 04	C1	Refunds for live animals								49.438.885							
05 02 13 99	C1	Other measures for beef and veal								49.438.885							
05 02 13	C1	Beef and veal	0	0	0	0	0	0	0	49.438.885	0	0	0	0	0	50.291	0
05 02 15 06	C1	Specific aid for bee-keeping	152.304	1.263.458	977.217	116.144	1.360.995	93.222	33.088	3.127.729	4.997.454	3.131.717	1.002.270	3.433.757	99.809	204.988	230.279
05 02 15 99	C1	Other measures for pigmeat, poultry, eggs, bee-keeping, other animal products													13.592.306		
05 02 15	C1	Pigmeat, eggs and poultry, bee-keeping and other animal products	152.304	1.263.458	977.217	116.144	1.360.995	93.222	33.088	3.127.729	4.997.454	3.131.717	1.002.270	17.026.062	99.809	204.988	230.279
05 02 18 00	C1	School schemes	1.962.229	3.675.453	6.036.589	2.340.004	25.799.463	1.382.780	2.824.257	3.192.857	12.670.860	1.612.726	1.970.280	22.165.697	294.914	1.614.227	2.272.123
05 02 18	C1	School schemes	1.962.229	3.675.453	6.036.589	2.340.004	25.799.463	1.382.780	2.824.257	3.192.857	12.670.860	1.612.726	1.970.280	22.165.697	294.914	1.614.227	2.272.123
05 02	C1	Improving the competitiveness of the agricultural sector through interventions in agricultural markets	58.981.555	18.385.997	16.376.620	8.812.976	116.872.332	1.476.002	54.978.015	58.826.687	555.505.692	533.685.916	13.060.508	671.055.852	5.921.895	2.937.092	3.343.880
05 02	C4		0	0	0	0	0	0	0	0	37.605.600	0	0	0	0	0	0
05 02	C5		1.776.008	0	160.509	3.399.507	383.433	0	4.359.693	618.105	6.745.168	16.864.991	0	6.458.052	141	111.093	0
05 02	C1,C4,C5		60.757.563	18.385.997	16.537.129	12.212.484	117.255.765	1.476.002	59.337.708	59.444.793	599.856.460	550.550.908	13.060.508	677.513.904	5.922.036	3.048.185	3.343.880

ANNEX 9
 Budget 2020 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

Commitment Appropriations		In EUROS															
Budget line	Fund source	Heading	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT
05 03 01 02	C1	Single area payment scheme (SAPS)		365.354.171	454.454.259			91.164.882		0			0		29.035.013	141.393.868	179.877.576
05 03 01 07	C1	Redistributive payment	44.838.209	53.950.097			328.075.661				673.124.690	30.998.606					71.962.937
05 03 01 10	C1		178.404.963			512.984.486	2.880.804.641		805.931.116	973.937.599	2.541.303.994	2.885.935.390	134.473.360	1.599.146.984			
05 03 01 10	C4		4.224.259			6.248.285	1.066.925		2.040.171	2.484.602	64.931.258	1.370.113	451.889	221.687.150			
05 03 01 10	C5		20.733.366			1	3.430		866.916		105.160.887	464.800	4.062	140.947.251			
05 03 01 10	C1,C4,C5		203.362.588	0	0	519.233.772	2.881.874.995	0	808.838.203	976.422.202	2.711.396.139	2.887.770.303	134.929.310	1.961.781.394	0	0	0
05 03 01 11	C1	Payment for agricultural practices beneficial for the climate and the environment	139.209.500	232.592.464	254.701.623	239.039.408	1.406.743.350	41.930.971	353.944.967	516.428.609	1.395.432.060	2.015.559.367	94.063.759	960.961.378	14.355.148	80.961.032	143.222.144
05 03 01 11	C4		382.502	199.524	247.971	2.651.074	795.080	35	760.545	1.078.865	15.590.823	1.890.969	45.666	67.704.838	31.560	29.052	115.787
05 03 01 11	C1,C4		139.592.002	232.791.988	254.949.594	241.690.482	1.407.538.430	41.931.006	354.705.512	517.507.474	1.401.022.883	2.017.250.336	94.109.425	1.028.666.216	14.386.707	80.980.084	143.337.932
05 03 01 12	C1	Payment for farmers in areas with natural constraints				2.797.390											
05 03 01 13	C1	Payment for young farmers	9.411.997	1.902.320	7.972.331	15.976.344	72.891.595	1.044.295	20.753.253	34.765.055	63.007.261	90.848.369	6.391.659	73.547.333	563.797	5.372.337	9.491.355
05 03 01 99	C1	Other (decoupled direct payments)	-10.196			6.808	79.910		466.624	469.279	856.942	0	23.950	-1.314.529			
05 03 01	C1		371.854.474	653.799.052	717.128.213	770.804.436	4.688.595.157	134.140.148	1.181.095.961	1.525.600.543	3.990.600.257	5.665.467.817	265.951.335	2.632.341.166	43.953.958	227.727.237	404.554.012
05 03 01	C4		4.606.761	199.524	247.971	8.900.359	1.862.005	35	2.800.716	3.563.467	80.522.081	3.061.082	497.554	289.391.988	31.560	29.052	115.787
05 03 01	C5		20.733.366		0	1	3.430	0	866.916	0	105.160.887	464.800	4.062	140.947.251	0	0	0
05 03 01	C1,C4,C5		397.194.601	653.998.576	717.376.184	779.704.795	4.690.460.592	134.140.183	1.184.763.592	1.529.164.010	4.176.283.224	5.668.993.699	266.452.951	3.062.680.405	43.985.518	227.756.288	404.669.800
05 03 02 40	C1	Crop-specific payment for cotton		2.467.230						182.531.742	59.960.012						
05 03 02 50	C1	POSEI — European Union support programmes									189.125.303	150.426.302					
05 03 02 52	C1	POSEI — Smaller Aegean islands								16.637.582							
05 03 02 60	C1	Voluntary coupled support scheme	78.578.478	113.820.361	127.028.840	23.688.578		5.865.223	2.876.825	170.416.415	566.406.749	1.004.048.046	47.235.921	426.920.462	3.791.442	41.061.587	71.315.908
05 03 02 61	C1	Small farmers scheme		1.897.556				18.015.631	918.873	67.234.534	75.652.891		3.648.516	76.435.237		5.815.613	
05 03 02 99	C1	Other (direct payments)	3					-1.514	1.060	23.822	12.020		122	-3.683.777			1.160
05 03 02	C1	Other direct payments	78.578.481	116.185.147	127.028.840	23.688.578	18.014.117	6.784.095	2.877.885	436.844.094	891.156.975	1.154.474.348	50.884.559	499.671.922	3.791.442	46.877.200	71.317.067
05 03 09 00	C2	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	6.062.963	9.671.523	11.426.811	10.676.406	59.647.837	1.611.251	13.552.180	16.600.892	57.652.317	86.354.804		36.781.019	348.048	2.672.987	4.504.742
05 03 09	C2	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	6.062.963	9.671.523	11.426.811	10.676.406	59.647.837	1.611.251	13.552.180	16.600.892	57.652.317	86.354.804	0	36.781.019	348.048	2.672.987	4.504.742
05 03	C1		450.432.956	771.984.199	844.157.053	794.493.014	4.706.609.274	140.924.243	1.183.973.846	1.962.444.637	4.881.757.232	6.819.942.166	316.835.894	3.132.013.088	47.745.400	274.604.437	475.871.080
05 03	C2		6.062.963	9.671.523	11.426.811	10.676.406	59.647.837	1.611.251	13.552.180	16.600.892	57.652.317	86.354.804	0	36.781.019	348.048	2.672.987	4.504.742
05 03	C4		4.606.761	199.524	247.971	8.900.359	1.862.005	35	2.800.716	3.563.467	80.522.081	3.061.082	497.554	289.391.988	31.560	29.052	115.787
05 03	C5		20.733.366	0	0	1	3.430	0	866.916	0	105.160.887	464.800	4.062	140.947.251	0	0	0
05 03	C1,C2,C4,C5	Direct payments aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	481.836.046	781.855.246	855.831.835	814.069.778	4.768.122.546	142.535.529	1.201.193.657	1.982.608.996	5.125.092.517	6.909.822.851	317.337.510	3.599.133.346	48.125.008	277.306.476	480.491.609

ANNEX 9
 Budget 2020 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

Commitment Appropriations			In EUROS														
Budget line	Fund source	Heading	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT
05 04 01 14	C1	Completion of rural development financed by the EAGF Guarantee Section — Programming period 2000 to 2006					-111.019				-657			-270.855			
05 04 01	C1	Completion of rural development financed by the EAGF Guarantee Section — Programming period 2000 to 2006	0	0	0	0	-111.019	0	0	0	-657	0	0	-270.855	0	0	0
05 04	C1	Rural development	0	0	0	0	-111.019	0	0	0	-657	0	0	-270.855	0	0	0
05 07 01 02	C1	Monitoring and preventive measures — Direct payments by the Union															
05 07 01 06	C1	Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years' accounts with regard to shared management declared under the EAGF-Guarantee Section (previous measures) and under the EAGF				71.052	148.160	5.153	1.020.649		330.952	5.415.733		3.741.882			
05 07 01 07	C1	Expenditure for financial corrections in favour of Member States following decisions on conformity clearance of previous years' accounts with regard to shared management declared under the EAGF-Guarantee Section (previous measures) and under the EAGF	9.601.619	238.474							176.614.693						
05 07 01	C1	Control of agricultural expenditure	9.601.619	238.474	0	71.052	148.160	5.153	1.020.649	0	176.945.645	5.415.733	0	3.741.882	0	0	0
05 07 02 00	C1	Settlement of disputes				-70.267	317.070										
05 07 02	C1	Settlement of disputes	0	0	0	-70.267	317.070	0	0	0	0	0	0	0	0	0	0
05 07	C1	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	9.601.619	238.474	0	785	465.230	5.153	1.020.649	0	176.945.645	5.415.733	0	3.741.882	0	0	0
05 08 01	C1	Farm Accountancy Data Network (FADN)															
05 08 03	C1	Restructuring of systems for agricultural surveys															
05 08 06	C1	Enhancing public awareness of the common agricultural policy															
05 08 09	C1	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance															
05 08	C1	Policy strategy and coordination of the Agriculture and rural development policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sub-total EAGF Expenditure Fund source C1	519.016.129	790.608.670	860.533.673	803.306.775	4.823.835.817	142.405.398	1.239.972.510	2.021.271.324	5.614.207.913	7.359.043.815	329.896.401	3.806.539.967	53.667.295	277.541.529	479.214.960
		Sub-total EAGF Expenditure Fund source C2	6.062.963	9.671.523	11.426.811	10.676.406	59.647.837	1.611.251	13.552.180	16.600.892	57.652.317	86.354.804	0	36.781.019	348.048	2.672.967	4.504.742
		Sub-total EAGF Expenditure Fund source C4	4.606.761	199.524	247.971	8.900.359	1.862.005	35	2.800.716	3.563.467	118.127.681	3.061.082	497.554	289.391.988	31.560	29.052	115.787
		Sub-total EAGF Expenditure Fund source C5	22.509.374	0	160.509	3.399.508	386.863	0	5.226.609	618.105	111.906.054	17.329.791	4.062	147.405.303	141	111.093	0
		TOTAL 2020 EAGF EXPENDITURE BY MEMBER STATE	552.195.228	800.479.717	872.368.965	826.283.047	4.885.732.522	144.016.684	1.261.552.014	2.042.053.789	5.901.893.965	7.465.789.492	330.398.018	4.280.118.276	54.047.044	280.354.661	483.835.490

(*) The table only shows budget items/articles for which expenditure occurred in 2020.

ANNEX 9
 Budget 2020 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

Commitment Appropriations		In EUROS															
Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU	Grand Total
05 01 04 01	C1	Support expenditure for European Agriculture Guarantee Fund (EAGF) — Non operational technical assistance														7.624.509	7.624.509
05 01 04	C1	Support expenditure for operations and programmes in the Agriculture and rural development policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	7.624.509	7.624.509
05 01 06 01	C1	Consumer, Health, Agriculture and Food Executive Agency — Contribution from the agricultural promotion programme														3.714.000	3.714.000
05 01 06	C1	Executive agencies	0	0	0	0	0	0	0	0	0	0	0	0	0	3.714.000	3.714.000
05 01	C1	Administrative expenditure of the Agriculture and rural development policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	11.338.509	11.338.509
05 02 06 03	C1	Private storage of olive oil							207.541								1.207.177
05 02 06 05	C1	Quality improvement measures															33.929.035
05 02 06	C1	Olive oil	0	0	0	0	0	0	207.541	0	0	0	0	0	0	0	35.136.212
05 02 08 03	C1	Operational funds for producer organisations		4.286.637		11.895.065	5.073.207	3.977.488	13.090.876	2.635.465	1.963.521	3.094.130	3.382.918	35.946.132	0	0	818.612.478
05 02 08 03	C4																37.605.600
05 02 08 03	C5			28.726		2.462.339		23.698	1.397.146		170.350	94.708		1.032.220		0	46.065.889
05 02 08 03	C1,C4,C5			0	4.315.363	0	14.357.404	5.073.207	4.001.186	14.488.023	2.635.465	0	2.133.871	3.188.838	3.382.918	36.978.352	0
05 02 08 11	C1	Aid to producer groups for preliminary recognition						44.956									44.956
05 02 08 12	C1	School fruit scheme						0									-217
05 02 08 99	C1	Other measures for fruit and vegetables															332.930
05 02 08	C1	Fruit and vegetables	0	4.286.637	0	11.895.065	5.073.207	4.022.443	13.090.876	2.635.465	0	1.963.521	3.094.130	3.382.918	35.946.132	0	818.990.147
05 02 08	C4		0	0	0	0	0	0	0	0	0	0	0	0	0	0	37.605.600
05 02 08	C5		0	28.726	0	2.462.339	0	23.698	1.397.146	0	0	170.350	94.708	0	1.032.220	0	46.065.889
05 02 08	C1,C4,C5		0	4.315.363	0	14.357.404	5.073.207	4.046.141	14.488.023	2.635.465	0	2.133.871	3.188.838	3.382.918	36.978.352	0	902.681.636
05 02 09 08	C1	National support programmes for the wine sector		27.261.557			13.688.348		65.194.886	37.530.050	5.008.086	5.083.821					1.056.216.296
05 02 09 99	C1	Other measures for the wine-growing sector															404.873
05 02 09	C1	Products of the wine-growing sector	0	27.261.557	0	0	13.688.348	0	65.194.886	37.530.050	5.008.086	5.083.821	0	0	0	0	1.056.621.169
05 02 10 01	C1	Promotion measures — Payments by Member States		124.957		1.347.069		1.764.436	556.916	66.876	845.885		100.000		610.876		76.716.204
05 02 10 02	C1	Promotion measures — Direct payments by the Union														100.900.000	100.900.000
05 02 10	C1	Promotion	0	124.957	0	1.347.069	0	1.764.436	556.916	66.876	845.885	0	100.000	0	610.876	100.900.000	177.616.204
05 02 11 03	C1	Hops — Aid to producer organisations															2.277.000
05 02 11 04	C1	Programmes of Options Specifically Relating to Remoteness and Insularity (POSEI) (excluding direct payments)							23.562.047								225.472.244
05 02 11	C1	Other plant products/measures	0	0	0	0	0	0	23.562.047	0	0	0	0	0	0	0	227.749.244
05 02 12 02	C1	Storage measures for skimmed-milk powder				1.900				378							2.279
05 02 12 04	C1	Storage measures for butter and cream				654.056		1.028							3.137		806.717
05 02 12 08	C1	School milk															11.163
05 02 12 99	C1	Other measures for milk and milk products				-10.461	41.519	1.728		4.868				66.935			176.345
05 02 12	C1	Milk and milk products	0	0	0	645.495	41.519	2.757	0	5.247	0	0	0	70.072	0	0	996.504
05 02 13 02	C1	Storage measures for beef and veal				19.979	20.160										90.430
05 02 13 04	C1	Refunds for live animals		2.479													2.479
05 02 13 99	C1	Other measures for beef and veal															49.438.885
05 02 13	C1	Beef and veal	0	2.479	0	19.979	20.160	0	0	0	0	0	0	0	0	0	49.531.794
05 02 15 06	C1	Specific aid for bee-keeping	15.337	2.744.673	8.333	180.811	876.920	3.719.893	1.498.982	5.246.487	287.408	689.923	114.986	313.324	557.050		36.478.558
05 02 15 99	C1	Other measures for pigmeat, poultry, eggs, bee-keeping, other animal products				-105.794		-54									13.486.458
05 02 15	C1	Pigmeat, eggs and poultry, bee-keeping and other animal products	15.337	2.744.673	8.333	75.017	876.920	3.719.840	1.498.982	5.246.487	287.408	689.923	114.986	313.324	557.050	0	49.965.015
05 02 18 00	C1	School schemes	540.759	5.761.965	335.255	6.137.547	2.597.838	16.019.852	2.389.216	20.187.286	880.830	3.347.115	3.068.685	8.178.421	2.792.970		162.052.197
05 02 18	C1	School schemes	540.759	5.761.965	335.255	6.137.547	2.597.838	16.019.852	2.389.216	20.187.286	880.830	3.347.115	3.068.685	8.178.421	2.792.970	0	162.052.197
05 02	C1	Improving the competitiveness of the agricultural sector through interventions in agricultural markets	556.096	40.182.267	343.587	20.120.172	22.297.991	25.529.327	106.500.464	65.671.410	7.022.209	11.084.380	6.377.801	11.874.662	39.977.100	100.900.000	2.578.658.487
05 02	C4		0	0	0	0	0	0	0	0	0	0	0	0	0	0	37.605.600
05 02	C5		0	28.726	0	2.462.339	0	23.698	1.397.146	0	0	170.350	94.708	0	1.032.220	0	46.065.889
05 02	C1,C4,C5		556.096	40.210.993	343.587	22.582.510	22.297.991	25.553.025	107.897.611	65.671.410	7.022.209	11.254.730	6.472.509	11.874.662	41.009.320	100.900.000	2.662.349.979

ANNEX 9
 Budget 2020 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

Commitment Appropriations

In EUROS

Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU	Grand Total	
05 03 01 02	C1	Single area payment scheme (SAPS)		655.779.534				1.327.622.280		868.471.844		243.305.194					4.356.458.622	
05 03 01 07	C1	Redistributive payment						281.708.033	17.627.871	95.072.419					78.050.108		1.675.408.631	
05 03 01 10	C4	Basic payment scheme (BPS)	21.139.263		199.008	450.103.869	453.114.754		242.189.220		70.331.954		239.222.774	372.377.513	1.962.852.798		16.324.453.696	
05 03 01 10	C4		633.979		317	118.640	128.859		13.914.504		631.370		12.483.948	100.972	37.171.339		365.689.590	
05 03 01 10	C5					157.699				290.337				2.390	117.074		33.390.699	
05 03 01 10	C1,C4,C5			21.773.242	0	199.325	450.380.209	453.243.613	0	256.354.062	0	70.963.324	0	251.709.112	372.595.559	2.033.415.036	0	16.996.242.378
05 03 01 11	C1		Payment for agricultural practices beneficial for the climate and the environment	9.817.628	369.126.319	553.276	193.078.643	201.536.107	897.863.254	170.434.088	498.501.456	39.509.618	129.228.987	154.499.159	205.855.217	931.627.319		11.680.776.849
05 03 01 11	C4		19.741	11.750.381	874	58.283	60.674	898.799	211.175	1.281.069	354.736	3.033.329	26.803	78.388	8.816.951		117.915.493	
05 03 01 11	C1,C4		9.837.369	380.876.700	554.150	193.136.927	201.596.781	898.762.052	170.645.263	499.782.526	39.864.354	132.262.316	154.525.962	205.933.604	940.444.270	0	11.798.692.342	
05 03 01 12	C1	Payment for farmers in areas with natural constraints										2.088.430					4.885.620	
05 03 01 13	C1	Payment for young farmers	659.390	12.713.489	3.906	12.912.618	13.529.512	64.245.869	2.796.102	21.523.851	2.625.397	1.636.591	10.233.583	10.601.175	16.285.948		583.706.735	
05 03 01 99	C1	Other (decoupled direct payments)		-714.635			19.736	5	-28.493	-10.785.432	30.482	-1.247.063	5	127	525.532		-11.620.947	
05 03 01	C1	Decoupled direct payments	31.616.281	1.036.904.707	756.190	656.095.130	668.200.110	2.571.439.441	433.018.789	1.472.784.138	114.585.881	372.923.708	403.955.520	588.834.031	2.989.341.705	0	34.614.069.396	
05 03 01	C4		653.720	11.750.381	1.191	176.924	189.532	898.799	14.125.679	1.281.069	986.106	3.033.329	12.510.752	179.360	45.988.290	0	487.605.073	
05 03 01	C5		0	0	0	157.699	0	0	250.337	0	0	0	2.390	117.074	33.390.899	0	302.099.112	
05 03 01	C1,C4,C5		32.270.001	1.048.655.088	757.381	666.429.752	668.389.642	2.572.338.240	447.394.805	1.474.065.208	115.571.987	375.957.037	416.468.662	589.130.465	3.068.720.894	0	35.403.773.581	
05 03 02 40	C1	Crop-specific payment for cotton															244.958.984	
05 03 02 50	C1	POSEI — European Union support programmes							81.245.623								420.797.228	
05 03 02 52	C1	POSEI — Smaller Aegean islands															16.637.582	
05 03 02 60	C1	Voluntary coupled support scheme	152.636	190.833.296	2.964.969	1.382.587	11.169.412	482.857.730	112.305.173	246.800.222	17.120.714	65.922.496	100.874.429	89.551.986	52.426.094		4.057.416.577	
05 03 02 61	C1	Small farmers scheme		11.729.939	1.357.954		4.855.630	320.420.140	32.306.105	176.497.672	251.149						797.037.440	
05 03 02 99	C1	Other (direct payments)		-123.168		11.485	7.675	28	-9.463	-3.051.499		-9.804			-174		-8.822.025	
05 03 02	C1	Other direct payments	152.636	202.440.068	4.322.923	1.394.073	16.032.717	803.277.898	225.847.437	420.246.394	17.371.862	65.912.692	100.874.429	89.551.986	52.426.920	0	5.530.025.786	
05 03 09 00	C2	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	418.400	15.623.870	37.115	8.366.063	7.174.858	26.584.833	6.985.620	18.149.102	924.680	5.888.751	6.106.516	8.135.402	40.587.806		462.546.797	
05 03 09	C2	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	418.400	15.623.870	37.115	8.366.063	7.174.858	26.584.833	6.985.620	18.149.102	924.680	5.888.751	6.106.516	8.135.402	40.587.806	0	462.546.797	
05 03	C1	Direct payments aimed at contributing to farm incomes, limiting farm income variability and meeting environment and climate objectives	31.768.917	1.239.344.775	5.079.113	657.489.202	684.232.827	3.374.717.338	658.966.226	1.893.030.533	131.957.743	438.836.400	504.829.949	678.386.017	3.041.767.624	0	40.144.095.182	
05 03	C2		418.400	15.623.870	37.115	8.366.063	7.174.858	26.584.833	6.985.620	18.149.102	924.680	5.888.751	6.106.516	8.135.402	40.587.806	0	462.546.797	
05 03	C4		653.720	11.750.381	1.191	176.924	189.532	898.799	14.125.679	1.281.069	986.106	3.033.329	12.510.752	179.360	45.988.290	0	487.605.073	
05 03	C5		0	0	0	157.699	0	0	250.337	0	0	0	2.390	117.074	33.390.899	0	302.099.112	
05 03	C1,C2,C4,C5		32.841.037	1.266.719.026	5.117.419	666.189.888	691.597.217	3.402.200.970	680.227.863	1.912.460.704	133.868.629	447.758.480	523.449.607	686.817.853	3.161.734.619	0	41.396.346.164	

ANNEX 9
 Budget 2020 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)

Commitment Appropriations

Budget line	Fund source	Heading															In EUROS	
			LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	EU	Grand Total	
05 04 01 14	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006																-382.531
05 04 01	C1	Completion of rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-382.531
05 04	C1	Rural development	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-382.531
05 07 01 02	C1	Monitoring and preventive measures — Direct payments by the Union															11.236.260	11.236.260
05 07 01 06	C1	Expenditure for financial corrections in favour of Member States following decisions on accounting clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF	69.878				2.821		1.223.391		2.958	2.006						12.034.636
05 07 01 07	C1	Expenditure for financial corrections in favour of Member States following decisions on conformity clearance of previous years' accounts with regard to shared management declared under the EAGGF-Guarantee Section (previous measures) and under the EAGF																186.454.786
05 07 01	C1	Control of agricultural expenditure	69.878	0	0	0	2.821	0	1.223.391	0	2.958	2.006	0	0	0	0	11.236.260	209.725.682
05 07 02 00	C1	Settlement of disputes												93.730		-267		340.266
05 07 02	C1	Settlement of disputes	0	0	0	0	0	0	0	0	0	0	0	93.730		-267	0	340.266
05 07	C1	Audit of agricultural expenditure financed by the European Agricultural Guarantee Fund (EAGF)	69.878	0	0	0	2.821	0	1.223.391	0	2.958	2.006	0	93.730		-267	11.236.260	210.065.949
05 08 01	C1	Farm Accountancy Data Network (FADN)															15.701.871	15.701.871
05 08 03	C1	Restructuring of systems for agricultural surveys															3.274.812	3.274.812
05 08 06	C1	Enhancing public awareness of the common agricultural policy															12.474.268	12.474.268
05 08 09	C1	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance															3.666.096	3.666.096
05 08	C1	Policy strategy and coordination of the Agriculture and rural development policy area	0	0	0	0	0	0	0	0	0	0	0	0	0	0	35.117.047	35.117.047
		Sub-total EAGF Expenditure Fund source C1	32.394.891	1.279.527.042	5.422.700	677.609.374	706.533.639	3.400.246.665	766.590.082	1.958.701.943	138.982.911	449.922.786	511.207.750	690.354.410	3.081.744.458	158.591.816	42.978.892.643	
		Sub-total EAGF Expenditure Fund source C2	418.400	15.623.870	37.115	8.366.063	7.174.858	26.584.833	6.985.620	18.149.102	924.680	5.888.751	6.106.516	8.135.402	40.587.806	0	462.546.797	
		Sub-total EAGF Expenditure Fund source C4	653.720	11.750.381	1.191	176.924	189.532	898.799	14.125.679	1.281.069	986.106	3.033.329	12.510.752	179.360	45.988.290	0	525.210.673	
		Sub-total EAGF Expenditure Fund source C5	0	28.726	0	2.620.038	0	23.698	1.647.484	0	0	170.350	97.098	117.074	34.423.119	0	348.185.001	
		TOTAL 2020 EAGF EXPENDITURE BY MEMBER STATE	33.467.011	1.306.930.019	5.461.006	688.772.399	713.898.030	3.427.753.995	789.348.865	1.978.132.114	140.893.696	459.015.216	529.922.116	698.786.245	3.202.743.673	158.591.816	44.314.835.114	

(*) The table only shows budget items/articles for which expenditure occurred in 2020.

ANNEX 10

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY ARTICLE - 2014 to 2020 FINANCIAL YEARS

Commitment Appropriations

In EUR million

Budget Line	MEASURE	2014	2015	2016	2017	2018	2019	2020
05 01 04	Support expenditure of Policy Area Agriculture and Rural Development	7,90	7,99	5,36	6,19	6,80	7,15	7,62
05 01 06	Contribution for expenditure of the executive agencies	-	0,17	1,56	2,50	3,08	3,56	3,71
05 01	ADMINISTRATIVE AGRICULTURAL EXPENDITURE	7,90	8,15	6,92	8,69	9,88	10,71	11,34
05 02 01	Cereals	2,46	0,00	0,00	0,00	14,90	0,00	0,00
05 02 02	Rice	0,01	0,00	0,00	0,00	0,00	0,00	0,00
05 02 03	Refunds on non-Annex 1 products	0,13	0,05	0,00	0,00	0,00	0,00	0,00
05 02 04	Food programmes	-7,24	-3,23	0,00	0,00	0,00	0,00	0,00
05 02 05	Sugar	0,46	0,00	0,00	0,00	0,00	0,00	0,00
05 02 06	Olive oil	43,03	44,07	45,99	42,77	47,92	36,66	35,14
05 02 07	Textile plants	6,27	6,13	6,13	6,13	0,00	0,00	0,00
05 02 08	Fruit and vegetables	1.010,53	1.118,57	1.172,72	995,42	865,15	865,68	902,68
05 02 09	Products of the wine-growing sector	1.022,39	1.029,82	1.027,13	1.011,75	968,09	987,50	1.056,62
05 02 10	Promotion	54,73	67,52	81,07	122,26	161,21	178,74	177,62
05 02 11	Other plant products/measures	240,75	240,02	242,01	236,86	231,20	230,28	227,75
05 02 12	Milk and milk products	71,79	119,60	406,58	468,02	201,08	-60,29	1,00
05 02 13	Beef and veal	0,44	0,15	30,21	23,65	0,13	1,06	49,53
05 02 14	Sheepmeat and goatmeat	0,00	0,00	1,84	3,51	0,00	0,00	0,00
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	32,92	44,18	140,60	90,74	63,95	41,88	49,97
05 02 18	School Schemes	-	-	-	-	155,82	191,49	162,05
05 02	INTERVENTIONS IN AGRICULTURAL MARKETS	2.478,67	2.666,89	3.154,28	3.001,11	2.709,45	2.473,01	2.662,35
05 03 01	Decoupled direct payments	38.952,06	38.293,48	35.204,09	35.366,17	35.304,82	35.328,60	35.403,77
05 03 02	Other direct payments	2.707,59	3.020,54	5.384,68	5.759,41	5.750,01	5.568,89	5.530,03
05 03 03	Additional amounts of aid	0,03	0,04	0,01	0,00	0,01	0,00	0,00
05 03 09	Reimbursement of direct payments in relation to financial discipline	-	853,97	395,36	425,58	441,68	438,17	462,55
05 03	DIRECT PAYMENTS	41.659,68	42.168,04	40.984,13	41.551,16	41.496,52	41.335,66	41.396,35
05 04 01	Rural development financed by the EAGGF Guarantee Section — Completion of earlier programmes (2000 to 2006)	-1,40	-1,29	-1,05	-0,52	-0,49	-0,45	-0,38
05 04 03	Other measures	0,00	0,00	0,00	0,00	0,00	0,00	0,00
05 04	RURAL DEVELOPMENT (by ex-EAGGF Guarantee Section)	-1,40	-1,29	-1,05	-0,52	-0,49	-0,45	-0,38
05 07 01	Control of agricultural expenditure	26,51	56,82	59,08	151,42	26,67	58,50	209,73
05 07 02	Settlement of disputes	92,33	1,67	52,37	0,00	88,77	11,22	0,34
05 07	AUDIT OF AGRICULTURAL EXPENDITURE	118,84	58,49	111,45	151,42	115,44	69,72	210,07
05 08 01	Farm Accountancy Data Network (FADN)	14,52	14,72	15,08	14,73	14,74	15,65	15,70
05 08 02	Surveys on the structure of agricultural holdings	0,25	19,32	0,00	0,25	0,00	39,40	0,00
05 08 03	Restructuring of systems for agricultural surveys	1,75	4,66	4,28	13,67	1,90	2,75	3,27
05 08 06	Enhancing public awareness of the common agricultural policy	10,77	7,29	7,93	16,25	14,56	12,27	12,47
05 08 09	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	1,67	1,85	2,09	2,06	2,49	3,70	3,67
05 08	POLICY STRATEGY & COORDINATION OF AGRICULTURE & RURAL DEVELOPMENT POLICY AR	28,96	47,84	29,38	46,96	33,69	73,78	35,12
TOTAL EAGF EXPENDITURE		45.302,14	44.292,65	44.948,12	44.285,11	44.758,82	43.962,41	44.314,83

ANNEX 11

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY MEMBER STATE - 2014 to 2020 Financial years

Member State	Commitment Appropriations														Member State
	EU 28														
	2014		2015		2016		2017		2018		2019		2020		
	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	EAGF	
BE	612,3	1,4%	625,4	1,4%	610,1	1,4%	592,8	1,3%	608,9	1,4%	553,9	1,3%	552,2	1,2%	BE
BG	602,1	1,4%	674,2	1,5%	742,9	1,7%	811,6	1,8%	815,5	1,8%	805,4	1,8%	800,5	1,8%	BG
CZ	893,9	2,0%	898,4	2,0%	861,8	1,9%	865,3	1,9%	852,7	1,9%	875,3	2,0%	872,4	2,0%	CZ
DK	937,2	2,1%	936,5	2,1%	876,6	2,0%	865,5	1,9%	842,8	1,9%	833,3	1,9%	826,3	1,9%	DK
DE	5.197,3	11,7%	5.250,4	11,7%	5.135,3	11,6%	5.048,3	11,3%	4.999,7	11,3%	4.910,0	11,2%	4.885,7	11,0%	DE
EE	100,3	0,2%	119,4	0,3%	122,4	0,3%	124,4	0,3%	125,8	0,3%	134,2	0,3%	144,0	0,3%	EE
IE	1.235,3	2,8%	1.231,8	2,7%	1.232,5	2,8%	1.232,2	2,8%	1.226,5	2,8%	1.198,2	2,7%	1.261,6	2,8%	IE
EL	2.292,6	5,2%	2.229,2	5,0%	2.157,4	4,9%	2.111,6	4,7%	2.116,9	4,8%	2.038,7	4,6%	2.042,1	4,6%	EL
ES	5.582,8	12,6%	5.640,2	12,5%	5.650,6	12,8%	5.619,7	12,6%	5.581,8	12,6%	5.690,7	12,9%	5.901,9	13,3%	ES
FR	8.370,1	18,9%	8.165,1	18,2%	7.691,4	17,4%	8.005,5	17,9%	7.822,8	17,6%	7.480,3	17,0%	7.465,8	16,8%	FR
HR	96,4	0,2%	165,5	0,4%	190,0	0,4%	209,3	0,5%	249,2	0,6%	288,2	0,7%	330,4	0,7%	HR
IT	4.516,1	10,2%	4.555,9	10,1%	4.494,4	10,1%	4.444,3	9,9%	4.322,8	9,7%	4.273,0	9,7%	4.280,1	9,7%	IT
CY	57,0	0,1%	59,1	0,1%	58,0	0,1%	57,0	0,1%	57,3	0,1%	55,1	0,1%	54,0	0,1%	CY
LV	147,8	0,3%	167,7	0,4%	189,7	0,4%	218,7	0,5%	237,1	0,5%	254,0	0,6%	280,4	0,6%	LV
LT	384,1	0,9%	414,0	0,9%	440,4	1,0%	449,9	1,0%	491,4	1,1%	469,3	1,1%	483,8	1,1%	LT
LU	33,5	0,1%	33,7	0,1%	34,5	0,1%	34,6	0,1%	33,6	0,1%	33,4	0,1%	33,5	0,1%	LU
HU	1.336,9	3,0%	1.334,0	3,0%	1.321,4	3,0%	1.312,4	2,9%	1.320,0	3,0%	1.303,0	3,0%	1.306,9	2,9%	HU
MT	5,6	0,0%	5,7	0,0%	5,5	0,0%	5,7	0,0%	5,3	0,0%	5,7	0,0%	5,5	0,0%	MT
NL	852,2	1,9%	883,9	2,0%	819,4	1,9%	822,0	1,8%	778,6	1,8%	703,8	1,6%	688,8	1,6%	NL
AT	720,6	1,6%	727,8	1,6%	722,6	1,6%	721,8	1,6%	719,4	1,6%	716,4	1,6%	713,9	1,6%	AT
PL	3.215,3	7%	3.572,7	8%	3.603,2	8,1%	3.482,8	7,8%	3.433,3	7,7%	3.415,6	7,8%	3.427,8	7,7%	PL
PT	736,1	1,7%	754,7	1,7%	760,2	1,7%	770,2	1,7%	769,6	1,7%	775,1	1,8%	789,3	1,8%	PT
RO	1.334,5	3,0%	1.461,0	3,3%	1.568,4	3,5%	1.828,4	4,1%	1.810,5	4,1%	1.889,8	4,3%	1.978,1	4,5%	RO
SI	146,5	0,3%	143,0	0,3%	146,7	0,3%	144,5	0,3%	142,2	0,3%	142,1	0,3%	140,9	0,3%	SI
SK	380,9	0,9%	439,6	1,0%	435,8	1,0%	443,8	1,0%	447,9	1,0%	456,3	1,0%	459,0	1,0%	SK
FI	524,7	1,2%	542,7	1,2%	538,5	1,2%	537,8	1,2%	532,3	1,2%	528,4	1,2%	529,9	1,2%	FI
SE	693,7	1,6%	701,3	1,6%	689,0	1,6%	707,1	1,6%	697,7	1,6%	709,2	1,6%	698,8	1,6%	SE
UK	3.241,8	7,3%	3.150,4	7,0%	3.122,5	7,1%	3.172,4	7,1%	3.181,3	7,2%	3.228,7	7,3%	3.202,7	7,2%	UK
EU (5)	45,2	0,1%	64,7	0,1%	63,9	0,1%	119,4	0,3%	141,4	0,3%	195,3	0,4%	158,6	0,4%	EU (1)
TOTAL EAGF	44.292,7	100%	44.948,1	100%	44.285,1	100%	44.758,8	100%	44.364,5	100%	43.962,4	100%	44.314,8	100%	

(1) Expenditure made directly by the Commission.

ANNEX 12

EAGF - EVOLUTION OF EXPENDITURE FOR DIRECT PAYMENTS BY MEASURE

2014 to 2020 Financial years

Commitment Appropriations

In EUR million

BUDGET LINE	MEASURE	2014	2015	2016	2017	2018	2019	2020
05 03 01 01	SPS (single payment scheme)	30.834,240	29.281,972	43,416	19,033	14,275	-	-
05 03 01 02	SAPS (single area payment scheme)	7.366,437	7.770,300	4.032,384	4.068,123	4.177,307	4.299,211	4.356,459
05 03 01 03	Separate sugar payment	274,493	277,543	0,165	0,330	-	-	-
05 03 01 04	Separate fruit and vegetables payment	11,942	12,150	0,095	0,000	-	-	-
05 03 01 05	Specific support (article 68) — Decoupled direct payments	457,416	500,566	-2,271	0,279	-	-	-
05 03 01 06	Separate soft fruit payment	11,371	11,424	0,000	0,000	-	-	-
05 03 01 07	Redistributive payment	-	440,052	1.237,073	1.615,672	1.650,816	1.654,052	1.675,409
05 03 01 10	Basic payment scheme (BPS)	-	-	17.857,575	17.540,161	17.300,846	17.074,875	16.996,242
05 03 01 11	Payment for agricultural practices beneficial for the climate and the environment	-	-	11.716,399	11.767,133	11.774,595	11.750,930	11.798,692
05 03 01 12	Payment for farmers in areas with natural constraints	-	-	2,794	2,763	4,915	4,762	4,886
05 03 01 13	Payment for young farmers	-	-	317,041	352,787	381,612	542,445	583,707
05 03 01 99	Other (decoupled direct payments)	-3,843	-0,523	-0,579	-0,115	0,452	2,327	-11,621
05 03 01	Decoupled direct payments	38.952,055	38.293,485	35.204,091	35.366,166	35.304,819	35.328,602	35.403,774
05 03 02 06	Suckler-cow premium	899,017	880,816	0,605	0,396	-	-	-
05 03 02 07	Additional suckler-cow premium	47,369	48,277	0,016	0,030	-	-	-
05 03 02 13	Sheep and goat premium	21,867	21,559	0,326	0,213	-	-	-
05 03 02 14	Sheep and goat supplementary premium	6,784	6,840	0,052	0,012	-	-	-
05 03 02 28	Aid for silkworms	0,398	0,440	-	-	-	-	-
05 03 02 36	Payments for specific types of farming and quality production	0,081	0,088	-	-	-	-	-
05 03 02 39	Additional amount for sugar beet and cane producers	18,513	0,174	-	-	-	-	-
05 03 02 40	Area aid for cotton	231,805	244,017	243,861	233,799	243,748	244,961	244,959
05 03 02 42	Transitional fruit and vegetables payment — Other products than tomatoes	0,018	0,174	-	-	-	-	-
05 03 02 44	Specific support (article 68) — Coupled direct payments	1.062,363	1.397,952	5,440	0,644	0,858	-	-
05 03 02 50	POSEI — Community support programmes	409,732	410,893	410,729	410,112	422,007	420,948	420,797
05 03 02 52	POSEI — Aegean Islands	16,316	15,729	16,059	16,394	16,765	16,128	16,638
05 03 02 60	Voluntary coupled support scheme	-	-	3.800,557	3.898,829	4.033,189	3.989,983	4.057,417
05 03 02 61	Small farmers scheme	-	-	907,708	1.201,074	1.035,586	897,415	797,037
05 03 02 99	Other (direct payments)	-6,672	-6,416	-0,674	-2,095	-2,143	-0,548	-6,822
05 03 02	Other direct payments	2.707,591	3.020,544	5.384,678	5.759,408	5.750,010	5.568,888	5.530,026
05 03 03	Additional amounts of aid	0,033	0,043	0,006	0,003	0,006	0,000	0,000
05 03 09	Reimbursement of direct payments in relation to financial discipline	-	853,965	395,357	425,580	441,680	438,165	462,547
TOTAL EAGF DIRECT PAYMENTS EXPENDITURE		41.658,277	41.659,679	42.168,038	40.984,131	41.551,156	41.335,655	41.396,346

ANNEX 13

Evolution of EAGF storage expenditure 2013 - 2020

in EUR Million

HEADING	2013			2014			2015			2016					
	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	-	0,09	0,09	0,35%	-	-	-	-	-	-	-	-			
RICE	-	-	-	-	-	-	-	-	-	-	-	-			
SUGAR	-	-	-	-	-	-	-	-	-	-	-	-			
OLIVE OIL	17,20	-	17,20	68,54%	-0,05	-0,05	-0,97%	-0,01	-	-0,01	-0,04%	-0,10	-0,10	-0,19%	
FIBRE FLAX AND HEMP	-	-	-	-	-	-	-	-	-	-	-	-			
FRUIT AND VEGETABLES	-	-	-	-	-	-	-	-	-	-	-	-			
WINE-GROWING SECTOR / ALCOHOL	0,70	-	0,70	2,81%	1,01	1,01	19,81%	-	-	-	-	-			
MILK PRODUCTS	7,10	-	7,10	28,30%	4,14	4,14	81,17%	6,80	0,13	6,92	37,61%	14,57	7,08	21,65	41,34%
BEEF MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SHEEP AND GOAT MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PIG MEAT	-	-	-	-	-	-	-	11,49	-	11,49	62,43%	30,82	-	30,82	58,85%
	25,91	-8,52			25,01	0,09		5,10	0,00			18,28	0,13		
TOTAL	25,10				5,10			18,41				52,36			

in EUR Million

HEADING	2017			2018			2019			2020				
	Private storage	Public storage	TOTAL STORAGE & %	Private storage	Public storage	TOTAL STORAGE & %	Private storage	Public storage	TOTAL STORAGE & %	Private storage	Public storage	TOTAL STORAGE & %		
CEREALS	-	-	-	-	-	-	-	-	-	-	-	-		
RICE	-	-	-	-	-	-	-	-	-	-	-	-		
SUGAR	-	-	-	-	-	-	-	-	-	-	-	-		
OLIVE OIL	-	-	-	-	-	-	-	-	-	1,21	-	1,21	57,37%	
FIBRE FLAX AND HEMP	-	-	-	-	-	-	-	-	-	-	-	-		
FRUIT AND VEGETABLES	-	-	-	-	-	-	-	-	-	-	-	-		
WINE-GROWING SECTOR / ALCOHOL	-0,13	-	-0,13	-0,48%	-	-	-	-	-	-	-	-		
MILK PRODUCTS	16,69	9,58	26,27	95,25%	1,22	181,10	182,32	100,00%	0,00	-60,95	-60,95	100,00%	0,81	38,34%
BEEF MEAT	-	-	-	-	-	-	-	-	-	0,09	-	0,09	4,30%	
SHEEP AND GOAT MEAT	-	-	-	-	-	-	-	-	-	-	-	-	-	
PIG MEAT	1,44	-	1,44	5,23%	-	-	-	-	-	-	-	-	-	
	18,00	9,58			1,22	181,10		0,00	-60,95			2,10	0,00	
TOTAL	27,58				182,32			-60,95				2,10		

ANNEX 14

EVOLUTION of THE BREAKDOWN of EAGF EXPENDITURE - 2014 to 2020 Financial years

Commitment Appropriations

in EUR Million

FINANCIAL YEAR	BUDGET EXECUTION	STORAGE	EXPORT REFUNDS	DIRECT PAYMENTS	OTHER MARKET MEASURES	DIRECT MANAGEMENT PAYMENTS	RURAL DEVELOPMENT
2014	44.292,7	5,1	4,5	41.659,7	2.579,6	45,2	-1,4
2015	44.948,1	18,4	0,3	42.168,0 *	2.698,0	64,7	-1,3
2016	44.285,1	52,4	0,6	40.984,1 *	3.185,2	63,9	-1,0
2017	44.758,8	27,6	0,0	41.551,2 *	3.061,1	119,4	-0,5
2018	44.364,5	182,3	0,2	41.496,5 *	2.544,6	141,4	-0,5
2019	43.962,4	3,0	1,1	41.335,7 *	2.427,8	195,3	-0,5
2020	44.314,8	23,4	0,0	41.396,3 *	2.736,9	158,6	-0,4

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

DIRECTORATE-GENERAL FOR AGRICULTURE AND RURAL DEVELOPMENT
Directorate R. Resources
R.1. Budget management; BFOR
EAGF - 2020 FINANCIAL REPORT

EAGF- EUROPEAN AGRICULTURAL GUARANTEE FUND

ANNEX 15

APPEALS AGAINST CLEARANCE DECISIONS PENDING ON 15 October 2020

Case Number	Member State	Challenged amount EUR
C-404/19P	FR	-28.973.945,46
C-742/18P	CZ	-1.099.034,03
T-265/19-1	IT	-31.246,05
T-37/20	GB	-2.014.911,82
T-10/20	IT	-155.146.533,39
C-106/20P	GR	-12.482.555,68
C-107/20P	GR	-588.103,59
Total		-200.336.330,02

