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

**15th FINANCIAL REPORT FROM THE COMMISSION TO THE EUROPEAN
PARLIAMENT AND THE COUNCIL ON THE EUROPEAN AGRICULTURAL
GUARANTEE FUND**

2021 FINANCIAL YEAR

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1. BUDGET PROCEDURE¹

1.1. Financial Framework 2021-2027

Expenditure of the Common Agricultural Policy (CAP) is funded within the multiannual financial framework for 2021-2027 as provided for in Council Regulation (EU) No 2020/2093². Specifically, CAP expenditure is part of the ceiling fixed for Heading 3 - Natural Resources and Environment. 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 2021-2023 (flexibility between CAP pillars and reduction of direct payments), as well as the transfer from rural development (EAFRD) for the years 2021-2023 to direct payments (flexibility). Therefore, on the basis of Commission Implementing Regulation (EU) No 2021/128³ setting the net balance available for expenditure of the EAGF, the CAP amounts included in Heading 3 of the multiannual financial framework (2021-2027) are:

(in EUR million; current prices)

Heading 3*	2021	2022	2023	2024	2025	2026	2027
Total	55 713.0	53 365.9	53 626.9	53 757.9	53 890.9	54 021.9	54 155.9
of which:							
- Market related expenditure and direct payments, a), b), c)	40 368.0	40 638.2	40 692.2	41 649.0	41 782.0	41 913.0	42 047.0
- Rural development a), b), c)	15 345.0	12 727.7	12 934.7	12 108.9	12 108.9	12 108.9	12 108.9

*) Natural Resources and Environment related to the CAP

a) After annual transfers from EAGF to EAFRD for the financial years 2021-2023 totalling EUR 3 463.1 million on the basis of article 14(1) of Regulation (EU) No 1307/2013;

b) After annual transfers from EAFRD to EAGF for the financial years 2021-2023 totalling EUR 1 633.4 million on the basis of article 14(2) of Regulation (EU) No 1307/2013;

c) After annual transfers from EAGF to EAFRD for the financial years 2021-2023 totalling EUR 171.9 million on the basis of Article 7(2) of Regulation (EU) No 1307/2013.

1.2. Initial Draft Budget 2021 and Amending Letter 1/2021

The initial Draft Budget 2021 was adopted by the Commission and proposed to the Budgetary Authority on 27 July 2020. The commitment appropriations proposed for the EAGF totalled EUR 40 179.1 million. The Council adopted its position on the Draft Budget 2021 on 28 September 2020, increasing the commitment

¹ This procedure is presented in annex 1.

² OJ L 433I , 22.12.2020, p. 11;

³ OJ L 40, 4.2.2021, p. 8.

appropriations for the EAGF by EUR 164.3 million. The European Parliament adopted its position on 12 November 2020, increasing the commitment appropriations for the EAGF by EUR 262.9 million compared to the Draft Budget.

On 13 November 2020 the Commission published Amending Letter (AL) No 1 to the Draft Budget 2021 increasing the needs in commitments by EUR 222.2 million compared to the Draft Budget. However, these additional needs were partially compensated by the EUR 33.3 million increase in the assigned revenue expected to be available in 2021. As a result, the requested commitment appropriations for the EAGF in the AL increased by EUR 188.9 million compared to the Draft Budget.

The Conciliation Committee, composed of members of the European Parliament and of the Council, did not agree on a joint text within the 21-day time-limit referred to in Article 314(6) of the Treaty on the Functioning of the European Union.

1.3. Adoption of the 2021 budget

The Commission adopted a second Draft Budget 2021 on 10 December 2020. The 2021 budget was declared as adopted by the Council and by the European Parliament on 14 December and 18 December 2020, respectively. The budget's total commitment appropriations for the EAGF amounted to EUR 40 368.0 million and its payment appropriations amounted to EUR 40 353.7 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 and operational technical assistance.

Specifically, of the voted EAGF commitment appropriations for policy area 08 (Agriculture and Maritime Policy) amounting to EUR 40 368.0 million: EUR 2 618.1 million were foreseen for market-related expenditure outside the CAP Strategic Plans under article 08 02 03; EUR 37 431.7 million were foreseen for direct payments outside the CAP Strategic Plans under article 08 02 05; and EUR 307.3 million were foreseen for Policy strategy, coordination and audit under article 08 02 06. 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 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 2021 budget, the amount of assigned revenue expected to be collected in the course of the 2021 budget year was estimated at EUR 619 million. It was estimated that no assigned revenue will be carried over from the budget year 2020 into 2021.

⁴ These amounts are not entered in the revenue lines of the budget (670 item 6 2 0 0 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.

The estimated assigned revenue was taken into account for the financing needs of the basic payment scheme when the Budgetary Authority adopted the 2021 budget.

For the basic payment scheme (direct payments), the sum of the voted appropriations by the Budgetary Authority and the estimated assigned revenue correspond to the total estimated need of EUR 14 791 million.

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2. CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

2.1. Management of appropriations

2.1.1. Appropriations available for the 2021 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	40 367 954 000.00	40 353 742 883.00	1. European Agricultural Guarantee Fund – Assigned revenue	619 000 000.00
1a. Appropriations under shared management	40 192 561 720.00	40 192 561 720.00	Total forecast of AR	619 000 000.00
1b. Appropriations under direct management	175 392 280.00	161 181 163.00		
2. Amending Budget				
3. Transfer to / out of EAGF in the year	3 500 000.00	50 974 605.50		
4. Final appropriations for EAGF of which	40 371 454 000.00	40 302 768 277.50		
4a. Appropriations under shared management	40 201 408 720.00	40 201 408 720.00		
4b. Appropriations under direct management	170 045 280.00	101 359 557.50		

(1) Appropriations entered in the 2021 budget after deducting the expected assigned revenue to be collected in 2021 and the one carried over from 2020 to 2021 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 2021 totalled EUR 40 367 954 000. This was a net amount after deducting the expected assigned revenue to be collected in 2021 and the one carried over from 2020 to 2021. The initial payment appropriations amounted to EUR 40 353 742 883.

In financial year 2021, there was a transfer of commitment appropriations to EAGF and transfers of payment appropriations out of EAGF. The commitment and payment appropriations finally available to the EAGF, after the transfers, amounted to EUR 40 371 454 000 and EUR 40 302 768 277 respectively.

Part of the appropriations coming from assigned revenue received in 2020 was not used in that financial year and was automatically carried over to 2021. The amount of these appropriations totalled EUR 55 455 215.16 Also appropriations for an amount of EUR 475 004 165 were made available for the reimbursement of direct payments in relation to financial discipline following Commission Decision

C(2021)320 relating to the non-automatic carry-over of appropriations from the 2020 budget to the 2021 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 2021 financial year

In EUR

	Execution of commitment appropriations	Execution of payment appropriations
Shared management ⁽¹⁾	40 612 300 603.41	40 612 300 603.41
Expenditure under direct management	164 242 458.62	90 289 047.09
Total	40 776 543 062.03	40 702 589 650.50

(1) Committed amounts. Commitments and payments less assigned revenue of EUR 615 736 140.23 (see point 4 and annex 6) received for shared management: EUR 39 996 564 463.18.

For the financial year 2021, the actual amount of commitment appropriations used amounted to EUR 40 776 543 062.0 while for payment appropriations this amounted to EUR 40 702 689 650.5. 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	619 000 000.00
Revenue received	615 736 140.23
Difference	3 263 859.77

For details, please see points 1.4 and 4.

2.1.6. Budget execution - Expenditure under shared management

In EUR

Expenditure under shared management				
	Final appropriations (C1)	Non automatic carry-over of 2020 C1 appropriations (C2) ⁽²⁾	Assigned revenue appropriations (C4)	Carryover of assigned revenue appropriations (C5) from 2020
Appropriations	40 201 408 720.00	475 004 165.00	615 736 140.23	55 455 215.16
Execution	39 514 971 240.75	469 647 285.25	613 610 140.23	55 455 215.16
Appropriations cancelled	5.25	5 356 879.75	-	0.00
Carry-over to 2022	686 437 474.00	0.00	2 126 000.00	-

(1) Commitment appropriations = Payment appropriations

(2) The amount of EUR 41 383 278.00 for the UK relating to decision C(2021)3685 is included in the amounts shown under 'Execution' and under 'Appropriations cancelled'.

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 40 201 million compared to actual expenditure of EUR 39 515 million. In order to make it available for the reimbursement of direct payments in relation with financial discipline, an amount of EUR 686 million was carried over to budget year 2022 with Commission Decision C(2022)700 of 4 February 2022 on non-automatic carry-over of appropriations from the 2021 budget to the 2022 budget.

The 2021 appropriations coming from assigned revenue amounted to EUR 615.7 million of which an amount of EUR 613.6 million was used in article 08 02 05. The remaining amount of EUR 2.1 million was automatically carried over to budget year 2022.

Part of the appropriations coming from assigned revenue received in 2020 was not used in financial year 2020 and was automatically carried forward to 2021. These appropriations amounted to EUR 55.5 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 2021 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 2022 (2)
Appropriations (C1) ⁽¹⁾	170 045 280.00	101 359 557.50	-
Execution (C1)	164 242 458.62	90 289 047.09	363 383.24
Appropriations cancelled	5 802 821.38	10 707 127.17	-

(1) C1 denotes the budget's voted appropriations. This amount includes transfers "in" EAGF from "Rural development" for an amount of EUR 3 500 000.00 for commitment appropriations, to "shared management" for an amount of EUR -8 847 000 for commitment and payment appropriations and transfers "out" of EAGF for a total amount of EUR -50 974 605.50 for payment appropriations.

(2) Carry-over to 2022 only for non-differentiated appropriations.

The available commitment appropriations for expenditure under direct management in the 2021 budget were EUR 170.0 million. An amount of EUR 164.2 million was committed in 2021. The balance of these appropriations, EUR 5.8 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 2022, which relates only to non-differentiated appropriations, amounts to EUR 0.4 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 2020*

In EUR

Carry-over from 2020 to 2021	Commitments	De-commitments	Payments	Cancelled appropriations
Carried over appropriations	17 490 660.00	906 512.23	16 311 207.94	272 939.83

The automatic carry-over from 2020 to 2021 only concerned expenditure under direct management for non-differentiated appropriations. As indicated in the table above, an amount of EUR 17.5 million was carried over from 2020 to 2021. In 2021, an amount of EUR 0.9 million from this carry-over was de-committed. The payments made amounted to EUR 16.3 million.

For details, please see annex 4.

2.2. Monthly payments

2.2.1. Monthly payments to Member States under shared management

2.2.1.1. Monthly payments - introduction

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 2020 to 15 October 2021 are covered by the system for monthly payments.

For the whole financial year, the total of the decided amounts of monthly payments was EUR 40 499.6 million. Taking into account recovered amounts from clearance decisions, EUR 39 998.8 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 2021, reductions for a net amount of EUR 6.1 million were made to the monthly payments effected to the Member States. 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 6.1 million.

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.

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

3. THE IMPLEMENTATION OF THE 2021 EAGF BUDGET

3.1. The uptake of the EAGF appropriations

The implementation of the EAGF appropriations amounted to EUR 40 776.5 million⁷. This expenditure was funded by the budget's initial appropriations, by using the revenue assigned to the EAGF, and by a transfer from the EAFRD to the EAGF. From the revenue assigned to the EAGF, an amount of EUR 55.5 million carried over from 2020 was fully used while from the EUR 615.7 million assigned revenue collected in 2021 EUR 613.6 million was implemented.

Within chapter 08 02, the EAGF expenditure amounted to EUR 2 599.6 million for market measures, and EUR 37 878.8 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 by item, by fund source and by Member State.

The evolution of the overall EAGF expenditure by article and the evolution of direct payments expenditure by item for financial years 2015 - 2021 can be found in Annexes 10 and 12 of the Commission Staff Working document accompanying the 15th Financial report on the EAGF.

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:

- Annex 5: Analysis of the execution of the 2021 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, assigned revenue, amounts carried over, or from transfers of voted appropriations from other items of the budget;
- Annex 6: Assigned revenue (C4) collected and used in 2021;
- Annex 7: Assigned revenue (C5) carried over from 2020 and used in 2021;
- Annex 9: Expenditure by Member State, by fund source and by item.

This presentation is made at the level of 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. Article 08 02 03: Market-related expenditure outside the CAP Strategic Plans

3.2.1.1. Introduction

Total execution (in commitment appropriations) for this article amounted to EUR 2 599.6 million and it was almost exclusively funded by voted appropriations. In items where the needs exceeded the budgetary appropriations, the additional expenditure was covered through transfers from other items of the budget. For the market measures where the budget's appropriations were underspent, the resulting available appropriations were transferred to other budget lines within the EAGF to cover additional expenditure as needed.

⁷ This figure includes the reimbursement of the financial discipline related to the agricultural crisis reserve carried over from financial year 2020. However, it does not include EUR 41 383 278.00 reimbursed to the UK following decision C(2021)3685.

The measures related to market support measures covered in particular the fruit and vegetables and wine sectors, but also POSEI and Smaller Aegean Islands (excluding direct payments), promotion, apiculture and school schemes.

In the context of exceptional measures taken under this chapter to help producers cope with the COVID-19 crisis, the Commission adopted measures focused on the wine⁸ and fruit and vegetables sectors⁹.

3.2.1.2. Item 08 02 03 01: POSEI and Smaller Aegean Islands (excluding direct payments)

Appropriations of EUR 224.0 million were budgeted under budget item 08 02 03 01. EUR 3.0 million were transferred out from this budget item.

3.2.1.3 Items 08 02 03 02: Promotion of agricultural products – Simple programmes

The under-execution of EUR 22.5 million compared to the budgeted needs was mainly due to the COVID-19 pandemic. The amount was transferred to cover the needs of other EAGF budget items.

3.2.1.4. Item 08 02 03 04: School schemes

The expenditure incurred for school schemes amounted to EUR 156.2 million compared to budgeted needs of EUR 205 million. The difference (EUR 48.8 million) was transferred to cover other EAGF expenditure. The lower uptake reflects the repercussions encountered due to the COVID-19 pandemic for the implementation of these schemes.

3.2.1.5. Item 08 02 03 05: Olive Oil

Appropriations of EUR 43.0 million were budgeted for the olive oil programmes. The expenditure incurred for this budget item amounted to EUR 57.6 million. The difference (EUR 14.6 million) has been transferred from other budget items within the same article. The overconsumption is mainly due to the higher request for advances as well as outstanding payments declared by one Member State following a ruling of a national court relating to the implementation of a previous annual work programme.

3.2.1.6. Item 08 02 03 06: Fruit and vegetables

The expenditure incurred by Member States for this budget item amounted to EUR 891.4 million. In addition to the voted appropriations of EUR 867.0 million, EUR 24.4 million were transferred from other EAGF budget lines to cover the needs.

3.2.1.7. Item 08 02 03 07: Wine

The budget foresaw EUR 1 026.0 million appropriations to cover the estimated needs of all the measures for this sector. A transfer of EUR 3.8 million was made to cover the total execution which amounted to EUR 1 029.8 million. For Covid-19 measures a total amount of EUR 72.6 million was spent in the Wine sector (Crisis distillation: EUR 42.81 million, Crisis storage: EUR 20.99 million, Harvest insurance: EUR 8.79 million).

⁸ Commission Implementing Regulation (EU) 2021/1763 of 6 October 2021 amending Implementing Regulation (EU) 2020/600 as regards the derogations from Implementing Regulation (EU) 2016/1150 to address the crisis caused by the COVID-19 pandemic in the wine sector; OJ L 355 of 7.10.2021, p. 3-5.

⁹ Commission Delegated Regulation (EU) 2021/2245 of 12 October 2021 amending Delegated Regulation (EU) 2017/891 as regards the calculation of the value of marketed production of producer organisations in the fruit and vegetable sector; OJ L 453 of 17.12.2021, p. 3-4.

3.2.1.8. Item 08 02 03 08: Apiculture

Appropriations of EUR 59.0 million were budgeted for apiculture out of which EUR 46.6 million were spent. The difference (EUR -12.4 million) has been transferred within the same article.

3.2.1.9. Item 08 02 03 10: Public and private storage measures

The budgeted amount of EUR 9 million has been exceeded with EUR 25.3 million. The difference has been transferred from within the same article. It concerns mainly the private storage aid for olive oil adopted in 2019, for which in budget year 2021 Member States declared outstanding payments for a total of EUR 28.1 million.

3.2.2. *Article 08 02 05: Direct payments outside the CAP Strategic Plans*

Financial year 2021 was the sixth year of implementation of the 2013 reform of the Common Agricultural Policy. Total spending for this budget article amounted to EUR 37 878.8 million. This includes EUR 428.3¹⁰ million paid for the reimbursement of direct payments to farmers in relation to financial discipline, financed from EUR 475.0 million carried over from 2020 (for details, see point 3.2.2.11). The rest of the payments made (EUR 37 450.5 million) was funded by voted appropriations (EUR 36 781.4 million) and by assigned revenue (EUR 669.1 million). The latter was mainly used to cover part of the expenditure incurred for the basic payment scheme (for details, see point 3.2.2.4).

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.

The total unused appropriations amounted to EUR 693.9 million, of which EUR 686.4 million have been carried over to financial year 2022 to be reimbursed by the Member States to the beneficiaries. This included EUR 487.6 million of the unused crisis reserve.

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

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 and the voluntary coupled support scheme. Most aid schemes in this budget article are paid independently of production (decoupled direct payments). They are all subject to the respect of cross-compliance.

3.2.2.1. Item 08 02 05 01: POSEI and Smaller Aegean Islands (direct payments)

The execution for the POSEI and Smaller Aegean Islands (direct payments) ran up to 100.1 % of the budgeted needs (EUR 431.0 million). The unforeseen needs were covered by transfers from other items within the same article.

3.2.2.2. Item 08 02 05 02: Single area payment scheme (SAPS)

As regards SAPS, the appropriations in the budget amounted to EUR 4 406.0 million and Member States incurred payments amounting to EUR 4 362.5 million. This leads to a budget execution of 99.0 %. The remaining amount of EUR 43.5 million was transferred to other budget items within the same article.

¹⁰ Without taking into account EUR 41 383 278.00 reimbursed to the UK following decision C(2021)3685

3.2.2.3. Item 08 02 05 03: Redistributive payment

The budgeted needs for the redistributive payment amounted to EUR 1 610.0 million and the expenditure declared by Member States was EUR 1 597.7 million or 99.2 % of the budgeted needs. EUR 12.3 million have been transferred to budget items within the same article.

3.2.2.4. Item 08 02 05 04: Basic Payment Scheme (BPS)

As regards the BPS, the budgetary needs were estimated at EUR 14 791.0 million. To cover these needs, the Budgetary Authority voted appropriations amounting to EUR 14 172.0 million after taking into account EUR 619.0 million of revenue assigned to this scheme. The expenditure declared by Member States for this scheme amounted to EUR 14 812.4 million, corresponding to 100.1 % of the estimated needs. The additional needs of EUR 21.4 million were covered by transfers from other budget items and articles.

3.2.2.5. Item 08 02 05 05: Payment for agricultural practices beneficial for the climate and the environment

The voted appropriations in the budget for the payment for agricultural practices beneficial for the climate and the environment, the so-called greening, amounted to EUR 10 778.0 million whereas expenditure incurred by Member States was at EUR 10 775.7 million, giving an execution rate of 99.8 %.

3.2.2.6. Item 08 02 05 07: Payment for young farmers

For the payment for young farmers, needs were estimated at EUR 574.0 million in the budget. Expenditure amounted to EUR 484.0 million or 84.3 % of the budgeted needs. The surplus was transferred to other budget items within the same article.

3.2.2.7. Item 08 02 05 08: Crop-specific payment for cotton

For the crop-specific payment for cotton, needs were estimated at EUR 242.0 million in the budget. Expenditure was EUR 240.8 million, i.e. 99.5 % of the budgeted amount.

3.2.2.8. Item 08 02 05 09: Voluntary coupled support scheme

For this budget item needs were estimated at EUR 4 019.0 million in the budget. Expenditure was EUR 4 015.0 million, i.e. 99.9 % of the needs.

3.2.2.9. Item 08 02 05 10: Small farmers scheme

For the small farmers scheme, needs were estimated at EUR 707.1 million in the budget. Expenditure was EUR 726.3 million, i.e. 102.7 % of the needs. The additional needs of EUR 19.2 million were mainly covered by assigned revenue.

3.2.2.10. Item 08 02 05 11: 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 1307/2013¹¹. In 2021 the crisis reserve of EUR 487.6 million was not used and the corresponding amount was carried-over to 2022 to be reimbursed to the beneficiaries.

¹¹ OJ L 347, 20.12.2013, p. 608

3.2.2.11. Item 08 02 05 12: 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 payments¹².

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 475.0 million, corresponding to the financial discipline applied during financial year 2020 that was carried over to budget 2021 for reimbursement, Member States reimbursed EUR 428.3 million. An amount of EUR 41.4 million was separately reimbursed to the United Kingdom. For financial year 2021, Commission Implementing Regulation (EU) 2021/2091¹³ sets the amount of reimbursement at EUR 686.4 million (for EU 27).

In financial year 2021, financial discipline was applied both to constitute a crises reserve of 487.6 million and in order to ensure that the EAGF net balance is not overspent. Therefore, it was set at a significantly higher amount than the crises reserve.

3.2.3. *Article 08 02 06: Policy strategy, coordination and audit*

3.2.3.1 Item 08 02 06 01: Financial corrections in favour of Member States following clearance of accounts

This item includes the expenditure to finance possible accounting and conformity corrections in favour of Member States.

The corrections in favour of Member States following accounting clearance of accounts and conformity clearance of accounts were EUR 228.3 million, i.e. EUR 4.8 million lower than the budgeted amount of EUR 233.1 million.

3.2.3.2 Item 08 02 06 02: Settlement of disputes

The appropriations in this item 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. An amount of EUR 0.3 million was executed while the 2021 budget foresaw no appropriations. The need was covered by transfer.

3.2.3.3. Item 08 02 06 03: EAGF – Operational technical assistance

This item finances amongst others actions in the framework of the Farm accountancy data network (FADN), IT-Systems, Restructuring agricultural surveys, fairs and publications aimed at enhancing public awareness of the CAP, including

¹² 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. They 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.

¹³ OJ L 427, 30.11.2021, p. 162–165

actions under corporate communication, and costs for satellite imagery purchases to assist Member States in carrying out control and monitoring on aid applications. Appropriations committed amounted to EUR 63.3 million, while the budget foresaw appropriations amounting to EUR 74.2 million. The difference to the budgeted amount (EUR 10.9 million) was partly transferred outside the article partly remained unconsumed on this budget line.

3.2.4. Article 08 02 99: Completion of previous programmes and activities

3.2.4.1. Item 08 02 99 01: Completion of previous measures under the "European Agricultural Guarantee Fund (EAGF)" - Shared management

This item foresees budget for former measures from the markets, direct payments and rural development which still need to be completed. The budget foresaw EUR 6.6 million appropriations to cover the estimated needs of all the measures for this item. Expenditure was EUR 2.9 million. The difference to the budgeted amount (EUR 3.7 million) was transferred outside the article.

4. IMPLEMENTATION OF REVENUE ASSIGNED TO EAGF

The assigned revenue actually carried over from 2020 into 2021, amounted to EUR 55.5 million and was entirely used in financing EAGF expenditure of the 2021 budget year in accordance with article 12 of the Financial Regulation. As presented in annex 7, this amount covered expenditure for the basic payment scheme.

As regards the assigned revenue collected in 2021, annex 6 shows that this revenue amounted to EUR 615.7 million and it originated from:

- the clearance corrections procedure, EUR 503 million,
- the receipts from irregularities, EUR 112.7 million

From the assigned revenue collected in 2021, the following amounts were used:

- EUR 582.9 million under the basic payment scheme,
- EUR 17.9 million for the payments for agricultural practices beneficial for the climate and the environment and
- EUR 12.9 million for the small farmers scheme.

The balance of assigned revenue collected in 2021 (EUR 2.1 million) was automatically carried over to the 2022 budget.

5. CONTROL MEASURES

5.1. Introduction

In accordance with the EU legislation and as in previous years, the 2021 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 639/2014¹⁴ and Commission Delegated Regulation (EU) No 640/2014¹⁵ 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

¹⁴ OJ L 181, 20.6.2014, p. 1

¹⁵ OJ L 181, 20.6.2014, p.48

premium and, a minimum 5%¹⁶ of on-the-spot checks to check the existence and eligibility of the area or the animals claimed.

For the financial year 2021, the IACS covered 93.8% 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 2021, 46.2% of payments made under the EAFRD were also covered.

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

5.3. Market measures

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

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

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

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

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 2021, Member States' scrutiny services completed ex-post controls in respect of undertakings to which payments were made in financial year 2019. The annual reports in respect of the respective scrutiny period (July 2020 - June 2021) shows that Member States completed 82% of the planned scrutinies at the end of the scrutiny reporting period. Several Member States reported that their control approach has been adapted due to the COVID-19 pandemic.

¹⁶ Due to the COVID-19 pandemic and the movement restrictions in place, Regulation (EU) 2020/532 offered flexibilities to Member States regarding control requirements, including the minimum control rate for on-the-spot checks.

The regulation also foresees Member States providing mutual assistance in the performance of scrutinies. In the 2020/2021 scrutiny period, according to the reporting, 11 such requests were fulfilled.

At the end of 2021, Regulation (EU) 2021/2118 has been adopted. It provides the new rules for simplified system of the scrutiny of transaction that will enter into force as of 1 January 2023.

6. CLEARANCE OF ACCOUNTS

6.1. Conformity clearance

6.1.1. Introduction

It is primarily the Member States' responsibility to ensure 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 have been 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 the 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 applied to 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 2021

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 2021, broken down per policy area:

Financial Year 2021	Market Measures	Direct Payments	Rural Development ⁽¹⁾	Total ⁽²⁾
Number of conformity audits with missions carried out	22	18	25	97

⁽¹⁾ concerns only EAFRD.

⁽²⁾ The total figure includes 97 conformity audits, of which 65 audits targeted the 3 main policy areas (audits targeting more than one policy area are counted only once) and **32** other conformity audits (10 audits on cross compliance and 6 IT audits). In addition, 16 other audit missions not subject to conformity clearance procedure have been carried out (11 audits on the Certification Bodies as regards legality and regularity and 5 irregularities and accreditation audits).

6.1.2.2. Conformity decisions

Three conformity clearance decisions having an impact on the financial year 2021 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 295.8 million in favour of the EAGF.

Adopted decisions:

- Decision (EU) 2020/1734 of 20 November 2020 – ad-hoc decision 64, with financial impact of EUR 23.8 million in favour of the EAGF
- Decision (EU) EU 2021/261 of 17 February 2021 – ad-hoc decision 65, with financial impact of EUR 66.8 million in favour of the EAGF
- Decision (EU) EU 2021/262 of 17 February 2021 – ad-hoc decision 65 UK, with financial impact of EUR 5.8 million in favour of the EAGF
- Decision EU 2021/988 of 16 June 2021 – ad-hoc decision 66, with financial impact of EUR 199.3 million in favour of the EAGF
- Decision EU 2021/987 of 16 June 2021 – ad-hoc decision 66 UK, with financial impact of EUR 0.10 million in favour of the EAGF

For the decisions 64 and 65, 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 the following corrections could be paid in 3 equal annual instalments.

Decision number	Member State	Amount to be paid in instalments (EUR million)
64	Romania	7.3
64	Slovakia	51.6
65	Bulgaria	7.7

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

Sector / Measure	Decision				
	64	65	65 UK	66	66 UK
Fruit and vegetables	-8 237 125.17		-5 832 879.23	-7 338 811.34	
Intervention storage and other market measures	-7 473 449.14	-9 359 299.95		-2 587 156.79	
Wine	-1 055 641.65				
POSEI	-2 444 794.20			-203 202.78	
Livestock premiums		-6 002 640.87		-34 065 970.64	
Area aids/ Arable land/ Entitlements	17 250 552.33	-43 373 991.64		-152 695 239.49	
Cross-compliance	-20 801 928.39	-5 696 018.45			
Other corrections	-1 024 902.30	-2 334 536.53		-2 380 368.02	-108 759.90
Total	-23 787 288.52	-66 766 422.44	-5 832 879.23	-199 270 683.06	-108 759.90

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 2021, Member States reported the information about recovery cases on 15 February 2022. The Member States recovered during financial year 2021 around EUR 65.6 million for the EAGF. The outstanding amount still to be recovered from beneficiaries at the end of the financial year 2021 was EUR 839.6 million for the EAGF. 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 (for new cases) or Primary administrative or judicial finding – PACA - (for old cases), or within 8 years where recovery is taken to the national courts, amounted to EUR 40.7 million. During financial year 2021, around EUR 60.3 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. 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 previous financial years

All EAGF accounts of the Member States for previous financial years were cleared in Commission Implementing Decisions adopted prior to 1.1.2021.

6.2.2.2. Financial clearance decision for the financial year 2020

On 28 May 2021, the Commission adopted a Decision (2021/870) clearing the annual accounts of all paying agencies of the Member States for financial year 2020, except for the paying agencies IT26 - Agenzia della regione Calabria per le Erogazioni in Agricoltura (ARCEA - Italy) and SK01 - Pôdohospodárska platobná agentúra (APA - Slovakia). This decision cleared EUR 40 021 million. The disjoined accounts of the two paying agencies will be cleared in a future decision, once assurance on the completeness, accuracy and veracity of the accounts is ensured.

On 28 May 2021, the Commission adopted a Decision (2021/871) clearing the annual accounts of the paying agencies in the United Kingdom for financial year 2020. This decision cleared EUR 3 197 million.

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

6.3.1. Judgments handed down

In the financial year 2021, the Court handed down 3 judgments in appeals brought by the Member States against conformity clearance decisions.

In financial year 2021, the Court annulled:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
C-404/19P	FR	17/12/2020	55	27/05/2019

In financial year 2021, the Court partially annulled:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
T-265/19	IT	30/06/2021	59	13/05/2019

In financial year 2021, the Court rejected appeals brought in the following cases:

Case Number	MS	Date of Judgment	Challenged Decision	Lodging Date
T-37/20	GB	17/12/2020	61	22/01/2020

6.3.2. *New appeals*

In the financial year 2021, 8 new appeals were brought by the Member States against clearance decisions:

Case Number	MS	Lodging Date	Challenged Decision
T-57/21	HU	26/02/2021	64
T-40/21	SK	05/03/2021	64
T-221/21	IT	28/05/2021	65
T-235/21	BG	18/06/2021	65
T-450/21	ES	17/09/2021	66
T-475/21	FR	10/09/2021	66
T-495/21	ES	17/09/2021	66
T-516/21	IT	24/09/2021	66

6.3.3. *Appeals pending*

The situation as at 15 October 2021 with regard to appeals pending together with the amounts concerned is shown in annex 13.

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 2020 financial year, by a vote in plenary on a Parliamentary Decision, which took place on 4 May 2022.

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 interact with 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 2020*

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 2020, 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%. Direct Payments are hence considered as a low risk spending area.

For EAGF market measures, the Court tested 16 transactions, of which 4 presented an error with financial impact. Market measures, which represent some 4.3% 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 2020.

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 2020, the Court also referred to the “checks by monitoring” which the Paying Agencies can use since 2018. The Court reiterated that the preliminary cross-checks on direct aid applications carried out by Paying Agencies operates as an effective management and control system to ensure that these payments are not affected by material error (the preliminary cross-checks alert farmers to certain errors in their applications, enabling them to correct overlaps and double declarations at an early stage, without facing sanctions). The ECA also reviewed two paying agencies’ use of checks by monitoring. Checks by monitoring provide regular observations of agricultural activity and can be used to warn farmers of potential non-compliance with the payment scheme rules at any time during the growing season. This provides farmers with more opportunities to rectify their claims before they are finalised and indeed the ECA found that the paying agencies had used checks by monitoring to prevent a number of overpayments. At the end of 2020, the area of the main direct aid schemes (basic payments and single area payments) subject to checks by monitoring was 5.7%. .

The Court did not issue any new recommendation to the Commission for the Natural Ressources chapter.

With regard to the recommendations concerning EAGF and made during previous statement of assurance exercises, for which the follow up was due, the ECA concluded that the only remaining recommendation, from 2017, which was targeted for implementation in 2020, was fully implemented by the Commission. The recommendation concerned the monitoring of the paying agencies’ progress in supporting farmers not using geo-spatial aid application (GSAA).

Political stakeholders and the public increasingly require clear evidence for the Commission’s delivery on political and operational objectives. In this context, the ECA also publishes a report on the performance of the EU budget which looks at the results and progress of EU programmes. The main audit question the ECA selected for last year’s report was how the Commission and the co-legislators have used the lessons learnt from previous multiannual financial framework (MFF)

periods to improve the design and performance of spending programmes for the 2021-2027 period.

The ECA found that the Better Regulation framework is helpful in identifying lessons learnt and for ensuring that they are applied in the design of future programmes. According to the ECA, the "evaluate first" principle was applied fairly consistently, though not always. The auditors recommended that the Commission should improve its impact assessments and clearly identify relevant follow-up actions arising from evaluations.

The ECA highlighted that the Commission had taken into account the lessons learnt from the relevant evaluations and audits but only to a limited extent in relation to measuring the CAP's contribution to climate action. The report stressed that a more realistic way of estimating the contribution to climate action of direct payments made to farmers would be required.

The ECA also flagged that not all the thematic aspects of the CAP were sufficiently covered by evaluations for the purpose of the Impact Assessment that accompanied the CAP reform proposals in 2018. The Commission clarified that this was a result of the time needed to obtain all the necessary CAP implementation data before a robust evaluation could be carried out. Therefore, not all evaluations relating to the previous MFF were finalised and available for the impact assessment that accompanied the CAP proposals adopted in 2018.

The Commission also explained that carrying out evaluations too early, for example after only one year of implementation, risks that the evaluation would have shortcomings and limit the lessons that can be learnt. During the 2014-2020 period, DG AGRI has conducted more than 20 thematic evaluations on various aspects of the CAP that assessed its performance. Concerning the new CAP, the legal framework has been adopted and the rules will become applicable in the beginning of 2023 after a transition period of two years. This means that the first data on results and performance by Member States of the new CAP will only become available in February 2025.

7.2.3. *Special Reports by the ECA*

In 2021, the ECA published 8 special reports covering DG AGRI's activities:

- Special report 11/2021: Exceptional support for EU milk producers in 2014-2016 – Potential to improve future efficiency (published 06/2021);
- Special report 16/2021: Common Agricultural Policy and climate: Half of EU climate spending but farm emissions are not decreasing (published 06/2021);
- Special report 20/2021: Sustainable water use in agriculture: CAP funds more likely to promote greater rather than more efficient water use (published 09/2021);
- Special report 21/2021: EU funding for biodiversity and climate change in EU forests: positive but limited results (published 10/2021);
- Special report 22/2021: Sustainable finance: More consistent EU action needed to redirect finance towards sustainable investment (published 09/2021);

- Special report 12/2021: The Polluter Pays Principle: Inconsistent application across EU environmental policies and actions (published 07/2021);
- Special Report 10/2021: Gender mainstreaming in the EU budget: time to turn words into action (published 05/2021);
- Special Report 07/2021: EU space programmes Galileo and Copernicus: services launched, but the uptake needs a further boost (published 04/2021).

8. ANNEXES

General

1. EAGF budgetary procedure for 2021

Cash position and management of appropriations

2. Monthly reimbursements to Member States for the 2021 financial year
3. Payments under direct management by the European Commission in the 2021 financial year (Differentiated Appropriations)
4. Payments under direct management by the European Commission in the 2021 financial year (Non-Differentiated Appropriations)

Budget outturn

5. EAGF 2021 Analysis of budget execution
6. EAGF 2021 Analysis of execution of assigned revenue C4
7. EAGF 2021 Analysis of execution of assigned revenue C5
8. EAGF 2021 Expenditure for intervention in storage
9. EAGF 2021 Expenditure by Member State, by item and by fund source
10. Evolution of EAGF Expenditure by Member State & in % terms. Financial years 2015 to 2021
11. Evolution of EAGF Storage expenditure. Financial years 2014 to 2021
12. Evolution of the breakdown of EAGF expenditure. Financial years 2015 to 2021

Clearance of accounts

13. Appeals against Clearance Decisions pending on 15 October 2021
14. Financial corrections (Decisions 45 - 66) by decision and financial year

ANNEX 1
EAGF Budgetary procedure for 2021

In EUR Million

Title	Chapter	Article	Heading	Draft Budget		Draft Budget Council position		Amending Letter 1		Draft Budget European parliament position		2nd Draft Budget		BUDGET	
				CA (*)	PA (**)	CA (*)	PA (**)	CA (*)	PA (**)	CA (*)	PA (**)	CA (*)	PA (**)	CA (*)	PA (**)
08 01 01			Support expenditure for the "European Agricultural Guarantee Fund (EAGF)"	4,32	4,32	4,32	4,32	4,32	4,32	4,32	4,32	4,32	4,32	4,32	4,32
08 02 01			Agricultural reserve	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
08 02 02			Sectoral types of interventions under the CAP Strategic Plans	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
08 02 03			Market-related expenditure outside the CAP Strategic Plans	2.603,10	2.605,79	2.613,75	2.616,45	2.618,10	2.620,79	2.712,30	2.708,44	2.618,10	2.620,79	2.618,10	2.620,79
08 02 04			Direct payments types of interventions under the CAP Strategic Plans	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
08 02 05			Direct payments outside the CAP Strategic Plans (***)	37.494,68	37.494,68	37.648,05	37.648,05	37.431,66	37.431,66	37.648,05	37.648,05	37.431,66	37.431,66	37.431,66	37.431,66
08 02 06			Policy strategy, coordination and audit	74,17	57,28	74,48	57,51	307,27	290,38	74,48	57,51	307,27	290,38	307,27	290,38
08 02 99			Completion of previous programmes and activities	2,80	2,80	2,80	2,80	6,60	6,60	2,80	2,80	6,60	6,60	6,60	6,60
TOTAL 2021 EAGF APPROPRIATIONS				40.179,07	40.164,86	40.343,40	40.329,13	40.367,95	40.353,74	40.441,95	40.421,12	40.367,95	40.353,74	40.367,95	40.353,74

(*) Commitment Appropriations

(**) Payment Appropriations

(***) Additional needs to be covered by assigned revenue: for the Draft Budget estimated at EUR 585.7 million and for the AL, 2nd Draft Budget and the Budget estimated at EUR 619.0 million

EAGF - EUROPEAN AGRICULTURAL GUARANTEE FUND

ANNEX 2

Monthly reimbursements to Member States decided for the 2021 financial year

in EUR	2020.11 January	2020.12 February	2021.01 March	2021.02 April	2021.03 May	2021.04 June	2021.05 July	2021.06 August	2021.07 September	2021.08 October	2021.09 November	2021.10 December	2021 Complementary Payment	Financial year 2021	
BE	294.011.907,62	87.953.926,84	223.483,56	82.439.683,18	14.651.733,77	7.009.172,46	4.926.305,30	22.100.306,57	386.466,61	4.625.666,26	2.686.560,80	34.070.162,57	0,00	555.085.375,54	BE
BG	1.144.842,95	409.383.932,91	777.209,12	1.453.751,41	100.635.862,50	266.899.222,39	6.271.170,77	53.810.547,81	2.232.824,76	3.171.948,43	12.627.265,92	6.283.481,61	0,00	864.692.060,58	BG
CZ	297.272.465,35	144.194.896,93	154.995.618,72	169.173.004,16	61.856.538,19	10.253.900,02	3.408.512,76	3.150.066,83	8.399.807,54	6.767.902,99	3.084.083,05	4.648.230,36	0,00	867.205.026,90	CZ
DK	2.103.249,81	722.727.097,36	22.412.028,66	9.830.107,90	40.268.009,75	1.606.951,34	825.905,99	25.775,74	5.951.617,99	2.201.193,92	875.460,68	-1.174.958,13	0,00	807.652.441,01	DK
DE	4.907.968,81	4.580.360.383,11	18.367.004,35	14.969.287,91	11.604.348,27	6.523.961,74	3.876.558,67	3.794.210,28	6.375.154,08	5.295.665,91	24.447.965,74	48.186.612,96	0,00	4.728.709.121,83	DE
EE	4.485,48	165.154.790,12	340.497,41	190.569,84	344.337,02	238.521,12	287.592,91	130.609,73	86.275,54	29.703,33	14.246,46	0,00	0,00	166.821.628,96	EE
IE	793.855.639,72	351.593.083,21	6.213.310,73	6.520.562,24	3.304.712,52	2.031.137,87	1.835.571,12	14.143.243,38	3.679.315,96	454.307,25	88.650,80	1.417.605,00	0,00	1.185.137.139,80	IE
EL	704.226.613,45	811.589.201,10	167.390.097,94	1.046.991,60	247.236.333,27	50.725.655,16	81.902.036,50	104.844.971,71	3.403.898,65	3.491.020,54	9.229.097,72	42.383.508,69	0,00	2.227.469.426,33	EL
ES	2.847.079.853,36	1.360.966.132,88	36.074.845,89	150.253.759,21	324.454.524,28	162.888.470,40	72.308.870,93	247.150.303,89	56.913.500,01	13.071.857,58	105.924.849,39	275.538.267,89	0,00	5.652.625.235,71	ES
FR	4.595.205.019,98	1.838.837.923,28	284.013.736,10	151.966.114,83	82.528.443,48	29.682.342,44	46.065.023,37	51.739.871,30	42.967.547,79	44.929.404,43	139.463.899,28	39.821.241,74	-1.963,37	7.347.218.604,65	FR
HR	207.191.451,36	1.392.121,02	526.573,62	81.106.315,93	3.994.469,71	11.460.329,54	37.565.693,49	5.286.541,61	4.427.361,04	1.001.135,49	1.270.009,12	4.298.161,31	-3.674,22	359.516.489,02	HR
IT	1.453.773.053,49	563.484.939,74	188.743.960,23	232.992.473,83	149.279.093,08	71.208.278,85	81.477.296,80	1.001.390.333,29	116.836.716,59	54.389.190,07	128.388.549,38	186.708.592,92	0,00	4.228.672.478,27	IT
CY	476.624,06	45.459.844,54	919.355,10	348.635,73	499.757,56	131.089,90	21.631,96	218.598,92	539.722,52	1.870.304,50	1.693.422,27	382.237,48	0,00	52.561.224,54	CY
LV	104.572.934,90	167.749.611,10	6.405.110,01	10.765.215,47	1.569.398,01	155.246,09	113.639,84	974.114,71	244.612,88	3.121.510,41	156.344,17	606.704,71	0,00	296.434.442,30	LV
LT	331.375.071,86	145.174.339,76	2.188.324,41	1.423.686,83	23.657.118,06	960.853,77	1.136.762,11	1.899.504,56	495.858,37	188.492,30	4.680.178,39	293.261,05	0,00	513.473.451,47	LT
LU	14.973.456,37	8.257.488,33	44.450,75	160.547,16	10.147.340,84	98.862,76	98.622,95	50.676,29	594.554,62	139.928,07	28.878,94	155.258,02	-136,27	34.749.928,83	LU
HU	600.900.890,36	313.390.987,75	56.669.040,86	87.660.670,37	16.883.293,51	139.161.925,90	34.716.867,25	13.331.385,41	4.479.743,01	3.422.077,89	11.362.267,81	26.421.363,78	-86.238,06	1.308.314.275,84	HU
MT	0,00	6.167,08	0,00	0,00	1.315.010,56	3.549.801,60	80.497,53	35.095,31	4.654,25	74,87	1.567,33	78.170,47	0,00	5.071.039,00	MT
NL	2.842.021,84	635.564.924,70	3.233.695,05	8.489.006,00	5.020.179,15	2.568.292,19	515.694,21	2.108.687,03	13.818.354,57	2.843.206,87	15.693.356,36	8.776.128,98	0,00	701.473.546,95	NL
AT	1.152.334,08	674.502.207,78	391.595,56	1.955.605,44	1.265.498,95	2.992.505,63	206.678,16	1.081.823,34	1.566.450,44	10.525.508,56	4.377.448,81	6.410.999,60	0,00	706.428.656,35	AT
PL	2.274.549.410,64	24.841.676,38	327.181.455,15	488.972.627,33	156.701.261,71	32.507.623,26	11.249.834,17	6.418.542,64	3.099.853,00	5.634.383,48	7.747.226,53	5.998.855,96	0,00	3.344.902.750,25	PL
PT	342.341.976,55	345.433.029,08	5.953.575,08	10.519.469,74	5.026.287,01	15.854.525,05	8.285.965,68	47.692.196,68	12.823.280,17	10.078.042,07	31.781.699,46	20.864.369,12	-26.682,12	856.627.733,57	PT
RO	1.070.202.212,65	435.757.712,92	176.673.701,55	29.542.161,58	37.137.656,24	21.049.339,69	68.445.012,34	35.923.275,50	4.887.461,31	9.218.139,71	35.176.068,20	21.618.444,15	0,00	1.945.631.185,84	RO
SI	-2.218,11	21.870,25	74.921.172,33	43.251.239,24	14.330.591,44	551.028,66	190.216,19	76.171,37	423.061,40	145.773,41	909.895,29	4.339.035,22	0,00	139.157.836,69	SI
SK	20.797.029,57	305.286.122,43	1.129.678,92	19.818.756,16	10.837.503,36	8.017.150,02	4.160.535,13	13.157.562,32	4.207.612,54	3.810.643,11	1.374.313,23	2.292.661,00	-1.115.021,53	393.774.546,26	SK
FI	1.451.548,79	461.724.504,81	929.757,65	338.178,53	472.018,57	1.158.941,02	601.244,10	49.448.597,08	563.503,21	1.266.528,65	6.761.407,54	385.481,54	0,00	525.101.711,49	FI
SE	5.403.829,85	659.245.777,17	4.441.627,04	2.144.178,75	630.619,33	448.370,37	7.842.486,52	661.438,87	-58.206,10	-18.342,99	1.458.879,97	2.857.194,37	0,00	685.057.853,15	SE
TOTAL	15.971.813.674,79	15.260.054.692,58	1.541.160.905,79	1.607.332.600,37	1.325.651.940,14	849.733.499,24	478.416.226,75	1.680.644.452,17	299.351.002,75	191.675.267,11	551.303.592,64	743.661.072,37	-1.233.715,57	40.499.565.211,13	

ANNEX 3

**Payments carried out under direct management by the European Commission during financial year 2021
 (differentiated appropriations)**

in EUR

Direct management payments on the appropriations of the 2021 Budget				
Budget item	Total available commitment appropriations	Commitments	Total available payment appropriations	Amounts charged (payments)
08 02 03 03	96.900.000,00	96.900.000,00	0,00	53.636.394,26
08 02 06 03	68.826.854,00	63.271.642,96	5.555.211,04	32.945.220,41
TOTAL	165.726.854,00	160.171.642,96	5.555.211,04	86.581.614,67
Direct management payments on additional appropriations (assigned revenue) and not-automatically carried over appropriations from financial year 2020 to financial year 2021				
Budget item	Additional / Carryovers	Commitments	Payment appropriations	Amounts charged (payments)
C4 08 02 03 03	108.555,84	0,00	108.555,84	0,00
C5 08 02 06 03	8.614,00	0,00	8.614,00	8.614,00

ANNEX 4

Payments carried out under direct management by the European Commission during financial year 2021 (non-differentiated appropriations)

in EUR

Direct management payments on the appropriations of the 2021 Budget					
Budget item	Total available appropriations	Commitments	Cancelled commitment appropriations	Amounts charged (payments)	Automatic carryovers
08 01 01 01	776.426,00	528.815,66	247.610,34	165.432,42	363.383,24
08 01 01 66	893.880,65	893.880,65	0,00	893.880,65	0,00
08 01 01 72	2.648.119,35	2.648.119,35	0,00	2.648.119,35	0,00
TOTAL	4.318.426,00	4.070.815,66	247.610,34	3.707.432,42	363.383,24
Direct management payments on additional appropriations (assigned revenue) and not-automatically carried over appropriations from financial year 2020 to financial year 2021					
Budget item	Assigned revenue/Carryovers	Commitments	Available appropriations	Amounts charged (payments)	Still to be charged
C5 08 01 01 66	228.484,00		228.484,00		228.484,00
Direct management payments on automatically carried over appropriations from financial year 2020 to financial year 2021					
Budget item	Commitments carryovers	Decommitments	Total commitments remaining carryovers	Amounts charged (payments)	Appropriations lapsing
08 01 01 01	4.753.317,91	113.477,50	4.639.840,41	4.634.360,01	5.480,40
08 02 99 02	12.737.342,09	793.034,73	11.944.307,36	11.676.847,93	267.459,43
TOTAL	17.490.660,00	906.512,23	16.584.147,77	16.311.207,94	272.939,83

ANNEX 5
 ANALYSIS OF BUDGETARY EXECUTION - 2021 FINANCIAL YEAR

Commitment Appropriations

In EUROS

M F H	T	C	A	I	HEADING	ADOPTED BUDGET 2021	AMENDING BUDGET 2021	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2021 (*)	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2022	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2022 (*)	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2022 (*)
						(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
(a)															
08 AGRICULTURE AND MARITIME POLICY						40.367.954.000	0	1.146.532.560	3.500.000	41.517.986.560	40.776.543.062	741.443.498	688.563.474	52.880.024	100%
08 01 Support administrative expenditure of the "Agriculture and Maritime Policy" Cluster						4.318.426	0	228.484	0	4.546.910	4.070.816	476.094	0	476.094	90%
3	08	01	01		Support expenditure for the "European Agricultural Guarantee Fund (EAGF)"	4.318.426	0	228.484	0	4.546.910	4.070.816	476.094	0	476.094	90%
3	08	01	01	01	Support expenditure for the "European Agricultural Guarantee Fund (EAGF)"	776.426	0	0	0	776.426	528.816	247.610	0	247.610	68%
3	08	01	01	66	Consumers, Health, Agriculture and Food Executive Agency — Contribution from the "European Agricultural Guarantee Fund" for the completion of previous programmes	3.542.000	0	228.484	-2.648.119	1.122.365	893.881	228.484	0	228.484	80%
3	08	01	01	72	European Research Executive Agency — Contribution from the "European Agricultural Guarantee Fund (EAGF)"	p.m.	0	0	2.648.119	2.648.119	2.648.119	0	0	0	100%
08 02 European Agricultural Guarantee Fund (EAGF)						40.363.635.574	0	1.146.304.076	3.500.000	41.513.439.650	40.772.472.246	740.967.404	688.563.474	52.403.930	100%
3	08	02	01		Agricultural reserve	p.m.	0	0	p.m.	p.m.	p.m.	0	0	p.m.	-
3	08	02	02		Sectoral types of interventions under the CAP Strategic Plans	p.m.	0	0	p.m.	p.m.	p.m.	0	0	p.m.	-
3	08	02	03		Market-related expenditure outside the CAP Strategic Plans	2.618.100.000	0	108.556	-18.467.435	2.599.741.121	2.599.632.563	108.558	0	108.558	100%
3	08	02	03	01	POSEI and Smaller Aegean Islands (excluding direct payments)	224.000.000	0	0	-2.989.424	221.010.576	221.010.575	1	0	1	100%
3	08	02	03	02	Promotion of agricultural products — Simple programmes under shared	86.000.000	0	0	-22.507.062	63.492.938	63.492.938	0	0	0	100%
3	08	02	03	03	Promotion of agricultural products — Multi programmes and actions im	96.900.000	0	108.556	97.008.556	96.900.000	108.556	0	0	108.556	100%
3	08	02	03	04	School schemes	205.000.000	0	0	-48.751.164	156.248.836	156.248.835	1	0	1	100%
3	08	02	03	05	Olive oil	43.000.000	0	0	14.553.262	57.553.262	57.553.262	0	0	0	100%
3	08	02	03	06	Fruit and vegetables	867.000.000	0	0	24.431.300	891.431.300	891.431.300	0	0	0	100%
3	08	02	03	07	Wine	1.026.000.000	0	0	3.753.018	1.029.753.018	1.029.753.018	0	0	0	100%
3	08	02	03	08	Apiculture	59.000.000	0	0	-12.366.069	46.633.931	46.633.930	1	0	1	100%
3	08	02	03	09	Hops	2.200.000	0	0	77.000	2.277.000	2.277.000	0	0	0	100%
3	08	02	03	10	Public and private storage measures	9.000.000	0	0	25.331.705	34.331.705	34.331.705	0	0	0	100%
3	08	02	03	11	Exceptional measures	p.m.	0	0	0	0	0	0	0	0	-

ANNEX 5
ANALYSIS OF BUDGETARY EXECUTION - 2021 FINANCIAL YEAR

Commitment Appropriations

In EUROS

Commitment Appropriations					in EUR										
M F F H	T	C	A	I	HEADING	ADOPTED BUDGET 2021	AMENDING BUDGET 2021	ASSIGNED REVENUE & CARRY-OVER	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2021 (*)	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	APPROPRIATIONS CARRIED OVER TO 2022	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2022 (*)	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2022 (*)
						(1)	(2)	(3)	(4)	(5) = (1) + (2) + (3) + (4)	(6)	(7) = (5) - (6)	(8)	(9) = (7) - (8)	(10) = ((6) + (8)) / (5)
(a)															
3	08	02	04		Direct payments types of interventions under the CAP Strategic Plans	p.m.	0	0	0	0	0	0	0	0	-
3	08	02	05		Direct payments outside the CAP Strategic Plans	37.431.661.720	0	1.146.195.520	36.203.830	38.614.061.070	37.878.757.436	735.303.634	688.563.474	46.740.160	100%
3	08	02	05	01	POSEI and Smaller Aegean Islands (direct payments)	431.000.000	0	0	411.834	431.411.834	431.411.834	0	0	0	100%
3	08	02	05	02	Single area payment scheme (SAPS)	4.406.000.000	0	0	-43.532.575	4.362.467.425	4.362.467.425	0	0	0	100%
3	08	02	05	03	Redistributive payment	1.610.000.000	0	0	-12.338.143	1.597.661.857	1.597.661.857	0	0	0	100%
3	08	02	05	04	Basic payment scheme (BPS)	14.172.000.000	0	640.447.924	2.126.000	14.814.573.924	14.812.447.924	2.126.000	2.126.000	0	100%
3	08	02	05	05	Payment for agricultural practices beneficial for the climate and the env	10.778.000.000	0	17.864.331	-20.146.298	10.775.718.033	10.775.718.033	0	0	0	100%
3	08	02	05	06	Payment for farmers in areas with natural constraints	5.000.000	0	0	-357.954	4.642.046	4.642.046	0	0	0	100%
3	08	02	05	07	Payment for young farmers	574.000.000	0	0	-89.957.542	484.042.458	484.042.457	1	0	1	100%
3	08	02	05	08	Crop-specific payment for cotton	242.000.000	0	0	-1.242.026	240.757.974	240.757.973	1	0	1	100%
3	08	02	05	09	Voluntary coupled support scheme	4.019.000.000	0	0	-3.958.326	4.015.041.674	4.015.041.674	0	0	0	100%
3	08	02	05	10	Small farmers scheme	707.061.720	0	12.879.100	6.361.385	726.302.205	726.302.205	0	0	0	100%
3	08	02	05	11	Reserve for crises in the agricultural sector	487.600.000	0	0	-487.600.000	0	0	0	0	0	-
3	08	02	05	12	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline (*) (b)	p.m.	0	475.004.165	686.437.474	1.161.441.639	428.264.007	733.177.632	686.437.474	46.740.158	96%
3	08	02	06		Policy strategy, coordination and audit	307.273.854	0	0	-10.508.947	296.764.907	291.209.695	5.555.212	0	5.555.212	98%
3	08	02	06	01	Financial corrections in favour of Member States following clearance of	233.100.000	0	0	-4.837.680	228.262.320	228.262.319	1	0	1	100%
3	08	02	06	02	Settlement of disputes	0	0	0	-324.267	-324.267	-324.267	0	0	0	100%
3	08	02	06	03	EAGF - Operational technical assistance	74.173.854	0	0	-5.347.000	68.826.854	63.271.643	5.555.211	0	5.555.211	92%
3	08	02	99		Completion of previous programmes and activities	6.600.000	0	0	-3.727.448	2.872.552	2.872.552	0	0	0	100%
3	08	02	99	01	Completion of previous measures under the "European Agricultural Gu	6.600.000	0	0	-3.727.448	2.872.552	2.872.552	0	0	0	100%
3	08	02	99	02	Completion of previous measures under the "European Agricultural Gu	p.m.	0	0	0	0	0	0	0	0	-
TOTAL EAGF						40.367.954.000	0	1.146.532.560	3.500.000	41.517.986.560	40.776.543.062	741.443.498	688.563.474	52.880.024	100%

(*) an amount of EUR 41 383 278.00 for the UK relating to decision C(2021)3685 is not included in the execution.

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

(b) The difference established in column (9) relates to unused appropriations for the reimbursement in relation to financial discipline in 2021 which cannot be used by the EAGF after 2021.

ANNEX 6

Assigned revenue for chapter 08 02 (under shared management) Appropriations C4

Commitment Appropriations												
Assigned Revenue 2021						Use of Assigned Revenue						in EUROS
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Item	Funds	Description	Amount		Carriedforward to 2022
				Budgetary Item	Amount					Detail	Total	
					Detail	Total						
CHAPTER 62 : NATURAL RESOURCES AND ENVIRONMENT												
6 2 0 0	IC4	European Agricultural Guarantee Fund - Assigned revenue	430.442.580,87	08 02 05 04	399.699.149,51		08 02 05 04	C4	Basic payment scheme (BPS)	397.573.149,51		
				08 02 05 05	17.864.331,21		08 02 05 05	C4	Payment for agricultural practices beneficial for the climate and the environment	17.864.331,21		
				08 02 05 10	12.879.100,15		08 02 05 10	C4	Small farmers scheme	12.879.100,15		
					430.442.580,87		428.316.580,87					2.126.000,00
CHAPTER 67 : COMPLETION FOR OUTSTANDING RECOVERY ORDERS PRIOR TO 2021												
6 7 0 0	IC41	Completion for outstanding recovery orders prior to 2021	185.293.559,36	08 02 05 04	185.293.559,36		08 02 05 04	C4	Basic payment scheme (BPS)	185.293.559,36		
					185.293.559,36		185.293.559,36					0,00
6		REVENUE, CONTRIBUTIONS AND REFUNDS RELATED TO UNION POLICIES										
		TOTAL Chapter 6	615.736.140,23			615.736.140,23				613.610.140,23		2.126.000,00
TOTAL			615.736.140,23	TOTAL 613.610.140,23 2.126.000,00								

ANNEX 7

Assigned revenue for chapter 08 02 (under shared management) Appropriations C5

Commitment Appropriations

in EUROS

Commitment Appropriations

in EURS

Assigned Revenue 2021						Use of Assigned Revenue					
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Item	Funds	Description	Amount	
				Budgetary Item	Amount					Detail	Total
CHAPTER 62 : NATURAL RESOURCES AND ENVIRONMENT											
6 2 0 0	IC5	European Agricultural Guarantee Fund - Assigned Revenue	55.455.215,16	08 02 05 04	55.455.215,16		08 02 05 04	C5	Basic payment scheme (BPS)	55.455.215,16	
						55.455.215,16	55.455.215,16				
6 2 0	IC5	Agricultural and Paritime Policy	55.455.215,16								
6 2	IC5	NATURAL RESOURCES AND ENVIRONMENT TOTAL Chapter 62	55.455.215,16		55.455.215,16						55.455.215,16
TOTAL			55.455.215,16	TOTAL 55.455.215,16							

ANNEX 8
 Budget 2021 - EXPENDITURE for INTERVENTION in STORAGE

Commitment Appropriations

in EUR million

PRODUCTS	TOTAL STORAGE	TOTAL PRIVATE STORAGE	TOTAL PUBLIC STORAGE	P U B L I C S T O R A G E (Details)					
				Technical costs	Financial costs	Difference between purchase and sales price	D E P R E C I A T I O N S		
							Total depreciation	Purchase depreciation	Complementary depreciation end of the exercise
	a = b + c	b	c = d+e+f+g	d	e	f	g = h + i	h	i
CEREALS									
BREAD MAKING QUALITY WHEAT									
BARLEY									
RYE									
MAIZE									
SORGHUM									
RICE									
SUGAR									
WHITE SUGAR									
RAW SUGAR									
OLIVE OIL	28,08	28,08							
FIBRE FLAX AND HEMP									
PRODUCTS OF THE WINE-GROWING SECTOR/ ALCOHOL									
MILK PRODUCTS	4,26	4,26							
SKIMMED MILK	0,46	0,46							
BUTTER AND CREAM	3,80	3,80							
CHEESE									
BEEF MEAT	1,88	1,88							
SHEEPM EAT and GOATMEAT	0,12	0,12							
PIGMEAT									
TOTAL	34,33	34,33	0,00	0,00		0,00	0,00		0,00

ANNEX 9
 Budget 2021 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE (*)(**)

Commitment Appropriations			Budget 2021 - EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE () ()															In EUROS	
Budget line	Fund source	Heading	BE	BG	CZ	DK	DE	EE	IE	EL	ES	FR	HR	IT	CY	LV	LT		
08 01 01 01	C1	Support expenditure for the "European Agricultural Guarantee Fund"																	
08 01 01 66	C1	Consumers, Health, Agriculture and Food Executive Agency — Contribution from the "European Agricultural Guarantee Fund"																	
08 01 01 72	C1	European Research Executive Agency - Contribution from the "European Agricultural Guarantee Fund"																	
08 01 01	C1	Support expenditure for the "European Agricultural Guarantee Fund"	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
08 01	C1	Support administrative expenditure of the "Agriculture and Maritime Policy" Cluster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
08 02 03 01	C1	POSEI and Smaller Aegean Islands (excluding direct payments)								6.841.775	65.973.662	125.339.364							
08 02 03 02	C1	Promotion of agricultural products — Simple programmes under shared management	1.719.944		178.448	1.791.723	693.168		1.924.356	4.929.821	11.907.401	15.510.073		15.958.585		23.025	1.448.954		
08 02 03 03	C1	Promotion of agricultural products — Multi-programmes and actions implemented by the Commission under direct management																	
08 02 03 04	C1	School schemes	2.143.937	3.668.112	6.655.345	2.725.021	26.603.092	1.505.718	2.164.040	141.353	14.127.925	2.346.711	1.324.854	26.113.446	408.284	1.483.516	2.172.394		
08 02 03 05	C1	Olive oil								2.760.761		508.742		54.283.759					
08 02 03 06	C1	Fruit and vegetables	54.116.976	540.412	4.378.867	5.124.196	57.804.579		3.617.300	9.231.860	282.214.423	125.808.779	34.212	263.831.054	341.052	737.822	228.238		
08 02 03 07	C1	Wine		18.475.841	4.801.274		35.209.999			20.919.610	201.358.452	269.628.000	10.394.992	315.394.469	4.465.000				
08 02 03 08	C1	Apiculture	401.411	1.672.074	1.092.611	110.931	1.192.538	90.567	40.594	5.651.725	8.162.595	3.411.380	1.199.064	4.338.758	160.940	207.320	400.937		
08 02 03 09	C1	Hops					2.277.000												
08 02 03 10	C1	Public and private storage measures	134.914		9.453		1.178.409		1.021.395		26.746.422	861.950	20.761	2.184.831			138.665		
08 02 03	C1	Market-related expenditure outside the CAP Strategic Plan	58.517.182	24.356.439	17.115.998	9.751.871	124.958.785	1.596.285	8.767.685	50.476.906	610.490.879	543.414.999	12.973.883	682.104.902	5.375.277	2.451.683	4.389.188		
08 02 05 01	C1	POSEI and Smaller Aegean Islands (direct payments)								16.497.510	186.166.364	148.394.876							
08 02 05 02	C1	Single area payment scheme (SAPS)		395.772.816	455.887.443			107.113.760							28.522.868	151.824.040	192.497.888		
08 02 05 03	C1	Redistributive payment	44.292.934	58.091.952			318.930.753					663.828.638	34.081.815				76.258.135		
08 02 05 04	C1	Basic payment scheme (BPS)	209.651.388			496.774.273	2.805.835.560		797.410.703	954.975.503	2.520.209.014	2.848.211.120	125.531.254	1.596.703.514					
08 02 05 04	C4		5.273.798		3.891.991	1.629.262		4.444.803	37.761.110	131.303.225	2.035.341	22.360.024	343.351.720						
08 02 05 04	C5		8.695		49.600	6.230		515.833	3.238.949	34.964.994	266.990	2.994	13.076.498						
08 02 05 04	C1,C4,C5		214.933.881	0	0	500.715.863	2.807.471.051	0	802.371.338	995.975.562	2.686.477.233	2.850.513.452	147.894.271	1.953.131.732	0	0	0		
08 02 05 05	C1	Payment for agricultural practices beneficial for the climate and the environment	143.945.237	250.411.514	252.912.331	237.161.435	1.365.336.101	48.894.498	350.338.312	518.601.350	1.381.445.931	1.990.088.586	103.191.000	1.007.162.122	14.173.823	86.322.218	151.133.177		
08 02 05 05	C4		202.828	262.597	727.718	217.974	184.373		189.919	59.395	7.991.619	139.541	58.830	6.006.504	17.877	4.670	5.330		
08 02 05 05	C1,C4		144.148.065	250.674.111	253.640.049	237.379.409	1.365.520.475	48.894.498	350.528.231	518.660.744	1.389.437.550	1.990.228.126	103.249.831	1.013.168.626	14.191.700	86.326.888	151.138.507		
08 02 05 06	C1	Payment for farmers in areas with natural constraints				2.565.773													
08 02 05 07	C1	Payment for young farmers	9.160.409	1.534.999	4.573.720	15.465.034	46.500.122	835.206	11.770.377	35.146.837	50.552.328	75.694.481	6.915.770	66.057.794	461.555	4.185.262	10.079.130		
08 02 05 08	C1	Crop-specific payment for cotton		2.001.828						180.936.682	57.819.463								
08 02 05 09	C1	Voluntary coupled support scheme	80.036.757	123.671.657	126.621.872	31.745.944		5.881.078	2.813.375	165.778.572	558.762.154	991.628.519	51.967.374	422.044.887	3.789.128	43.849.607	75.497.244		
08 02 05 10	C1			72.170			16.536.247	948.147		58.234.866	66.206.459		3.095.580	58.969.801		5.421.059			
08 02 05 10	C4	Small farmers scheme		1.543.818			6			2.787.815	605.647		476.942	1.980.820		10.114			
08 02 05 10	C1,C4		0	1.615.988	0	0	16.536.253	948.147	0	61.022.682	66.812.106	0	3.572.522	60.950.621	0	5.431.173	0		
08 02 05 12	C2 (***)	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	6.067.714	9.792.211	11.567.959	10.618.660	60.150.588	1.774.458	13.230.659	16.861.614	58.926.401	87.409.605		36.924.486	347.628	3.061.788	4.697.855		

ANNEX 9
 Budget 2021 - 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
08 02 05	C1	Direct payments outside the CAP strategic Plans	487.086.724	831.556.935	839.995.366	783.712.458	4.553.138.783	163.672.688	1.162.332.766	1.930.171.319	4.821.161.712	6.717.846.220	324.782.792	3.150.938.117	46.947.374	291.602.186	505.465.574
08 02 05	C2		6.067.714	9.792.211	11.567.959	10.618.660	60.150.588	1.774.458	13.230.659	16.861.614	58.926.401	87.409.605	0	36.924.486	347.628	3.061.788	4.697.855
08 02 05	C4		5.476.626	1.806.415	727.718	4.109.965	1.813.641	0	4.634.722	40.608.320	139.900.491	2.174.882	22.895.796	351.339.045	17.877	14.785	5.330
08 02 05	C5		8.695	0	0	49.600	6.230	0	515.833	3.238.949	34.964.994	266.990	2.994	13.076.498	0	0	0
08 02 05	C1,C4,C5		498.639.759	843.155.562	852.291.043	798.490.683	4.615.109.242	165.447.146	1.180.713.980	1.990.880.202	5.054.953.598	6.807.697.697	347.681.582	3.552.278.146	47.312.880	294.678.759	510.168.758
08 02 06 01	C1	Financial corrections in favour of Member States following clearance of accounts and conformity clearance decisions		383.488				12.107	865.691	191.200.711		20.518.554		4.696.392	22.822		17.455
08 02 06 02	C1	Settlement of disputes				-3.148	-304.658		-31.204		14.744						
08 02 06 03	C1	EAGF — Operational technical assistance															
08 02 06	C1	Policy strategy, coordination and audit	0	383.488	0	-3.148	-304.658	12.107	834.487	191.200.711	14.744	20.518.554	0	4.696.392	22.822	0	17.455
08 02 99 01	C1	Completion of previous measures under the "European Agricultural Guarantee Fund (EAGF)" — Shared management	95.666		6.658	-167	75.881		304.101	10.163	1.320.145	527.328	2.176	2.587.946			85.643
08 02 99	C1	Completion of previous programmes and activities	95.666	0	6.658	-167	75.881	0	304.101	10.163	1.320.145	527.328	2.176	2.587.946	0	0	85.643
08 02	C1	European Agricultural Guarantee Fund (EAGF)	545.699.572	856.296.862	857.118.023	793.461.014	4.677.868.792	165.281.080	1.172.239.039	2.171.859.099	5.432.987.480	7.282.307.100	337.758.851	3.840.327.357	52.345.473	294.053.869	509.957.860
08 02	C2		6.067.714	9.792.211	11.567.959	10.618.660	60.150.588	1.774.458	13.230.659	16.861.614	58.926.401	87.409.605	0	36.924.486	347.628	3.061.788	4.697.855
08 02	C4		5.476.626	1.806.415	727.718	4.109.965	1.813.641	0	4.634.722	40.608.320	139.900.491	2.174.882	22.895.796	351.339.045	17.877	14.785	5.330
08 02	C5		8.695	0	0	49.600	6.230	0	515.833	3.238.949	34.964.994	266.990	2.994	13.076.498	0	0	0
08 02	C1,C2,C4,C5		557.252.607	867.895.488	869.413.700	808.239.239	4.739.839.251	167.055.538	1.190.620.252	2.232.567.982	5.666.779.366	7.372.158.577	360.657.641	4.241.667.385	52.710.979	297.130.442	514.661.044
08	Sub-total EAGF Expenditure Fund source C1		545.699.572	856.296.862	857.118.023	793.461.014	4.677.868.792	165.281.080	1.172.239.039	2.171.859.099	5.432.987.480	7.282.307.100	337.758.851	3.840.327.357	52.345.473	294.053.869	509.957.860
08	Sub-total EAGF Expenditure Fund source C2		6.067.714	9.792.211	11.567.959	10.618.660	60.150.588	1.774.458	13.230.659	16.861.614	58.926.401	87.409.605	0	36.924.486	347.628	3.061.788	4.697.855
08	Sub-total EAGF Expenditure Fund source C4		5.476.626	1.806.415	727.718	4.109.965	1.813.641	0	4.634.722	40.608.320	139.900.491	2.174.882	22.895.796	351.339.045	17.877	14.785	5.330
08	Sub-total EAGF Expenditure Fund source C5		8.695	0	0	49.600	6.230	0	515.833	3.238.949	34.964.994	266.990	2.994	13.076.498	0	0	0
TOTAL 2021 EAGF EXPENDITURE BY MEMBER STATE			557.252.607	867.895.488	869.413.700	808.239.239	4.739.839.251	167.055.538	1.190.620.252	2.232.567.982	5.666.779.366	7.372.158.577	360.657.641	4.241.667.385	52.710.979	297.130.442	514.661.044

(*) The table only shows budget items/articles for which expenditure occurred in 2021.
 (**) For expenditure directly managed by the Commission only C1 appropriations are shown.
 (***) Please note that the amount of EUR 41 383 278.00 for the UK relating to decision C(2021)3685 is not included.

ANNEX 9
 Budget 2021 - 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	EU	Grand Total
08 01 01 01	C1	Support expenditure for the "European Agricultural Guarantee Fund"													528.816	528.816
08 01 01 66	C1	Consumers, Health, Agriculture and Food Executive Agency — Contribution from the "European Agricultural Guarantee Fund"													893.881	893.881
08 01 01 72	C1	European Research Executive Agency - Contribution from the "European Agricultural Guarantee Fund"													2.648.119	2.648.119
08 01 01	C1	Support expenditure for the "European Agricultural Guarantee Fund"	0	0	0	0	0	0	0	0	0	0	0	0	4.070.816	4.070.816
08 01	C1	Support administrative expenditure of the "Agriculture and Maritime Policy" Cluster	0	0	0	0	0	0	0	0	0	0	0	0	4.070.816	4.070.816
08 02 03 01	C1	POSEI and Smaller Aegean Islands (excluding direct payments)							22.855.775							221.010.575
08 02 03 02	C1	Promotion of agricultural products — Simple programmes under shared management				1.544.762	455.716	3.665.251	58.056	153.651	561.095		870.389	98.519		63.492.938
08 02 03 03	C1	Promotion of agricultural products — Multi-programmes and actions implemented by the Commission under direct management													96.900.000	96.900.000
08 02 03 04	C1	School schemes	577.517	6.582.050	83.721	6.613.019	2.398.376	19.740.737	1.583.306	9.646.407	892.907	3.296.132	4.138.090	7.112.824		156.248.835
08 02 03 05	C1	Olive oil														57.553.262
08 02 03 06	C1	Fruit and vegetables		5.290.605		41.542.642	6.858.658	3.776.391	12.917.394	807.600		3.153.319	3.504.869	5.570.051		891.431.300
08 02 03 07	C1	Wine		18.688.680			12.826.881		62.670.000	45.184.146	4.848.999	4.886.676				1.029.753.018
08 02 03 08	C1	Apiculture	22.223	3.580.360	13.437	201.135	1.077.453	4.007.956	1.599.046	6.001.624	500.363	842.370	141.031	513.489		46.633.930
08 02 03 09	C1	Hops														2.277.000
08 02 03 10	C1	Public and private storage measures		5.234		1.205.939	323.471	344.131	139.338	3.272			13.520			34.331.705
08 02 03	C1	Market-related expenditure outside the CAP Strategic Plan	599.740	34.146.928	97.158	51.107.497	23.940.555	31.534.467	101.822.913	61.796.699	6.803.365	12.178.497	8.667.900	13.294.883	96.900.000	2.599.632.563
08 02 05 01	C1	POSEI and Smaller Aegean Islands (direct payments)							80.353.084							431.411.834
08 02 05 02	C1	Single area payment scheme (SAPS)		668.053.079				1.308.781.237		845.433.191		208.581.103				4.362.467.425
08 02 05 03	C1	Redistributive payment						264.664.579	42.851.885	94.661.168						1.597.661.857
08 02 05 04	C1	Basic payment scheme (BPS)	17.303.455	1.557	439.059.815	447.396.601		247.995.458		70.296.652		236.626.141	360.143.994			14.174.126.000
08 02 05 04	C4		2.665.952	201.076	1.977.507	1.162.563		11.954.645		32.221		12.371.090	450.361			582.866.709
08 02 05 04	C5		2.933.155		62.488			273.808				2.058	52.923			55.455.215
08 02 05 04	C1,C4,C5		22.902.562	0	202.634	441.099.810	448.559.164	0	260.223.910	0	70.328.873	0	248.999.288	360.647.298		14.812.447.924
08 02 05 05	C1		10.259.405	381.767.798	575.068	188.232.456	199.093.132	883.939.918	192.567.289	492.976.649	39.583.786	111.957.303	152.348.937	203.434.328		10.757.853.702
08 02 05 05	C4	Payment for agricultural practices beneficial for the climate and the environment		468.050	300	29.993		353.991	59.615	318.563	416	513.007	17.706	33.513		17.864.331
08 02 05 05	C1,C4		10.259.405	382.235.848	575.368	188.262.449	199.093.132	884.293.910	192.626.904	493.295.212	39.584.202	112.470.310	152.366.644	203.467.841		10.775.718.033
08 02 05 06	C1	Payment for farmers in areas with natural constraints									2.076.273					4.642.046
08 02 05 07	C1	Payment for young farmers	529.008	9.563.694	4.161	12.138.052	13.120.284	63.449.722	2.662.900	18.201.094	2.375.960	1.317.356	10.097.245	11.649.959		484.042.457
08 02 05 08	C1	Crop-specific payment for cotton														240.757.973
08 02 05 09	C1	Voluntary coupled support scheme	154.071	190.049.138	2.901.849	1.477.954	11.026.906	478.012.007	127.992.560	257.487.466	16.994.414	56.342.237	99.577.211	88.937.692		4.015.041.674
08 02 05 10	C1	Small farmers scheme	10.676.139	1.326.862		4.223.417		293.351.671	39.803.995	154.342.034	214.660					713.423.105
08 02 05 10	C4		73.688		5.109			56.519	2.636.262	2.702.359						12.879.100
08 02 05 10	C1,C4		0	10.749.827	1.331.972	0	4.223.417	293.408.189	42.440.257	157.044.392	214.660	0	0	0		726.302.205
08 02 05 12	C2 (***)	Reimbursement of direct payments to farmers from appropriations carried-over in relation to financial discipline	424.756	15.914.339	38.060	8.319.352	7.296.290	27.123.129	7.253.498	19.036.866	928.337	6.010.951	6.233.406	8.253.398		428.264.007

ANNEX 9
 Budget 2021 - 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	EU	Grand Total
08 02 05	C1	Direct payments outside the CAP strategic Plans	28.245.939	1.260.109.847	4.809.497	640.908.278	674.860.339	3.292.199.134	734.227.170	1.863.101.602	131.541.746	378.197.998	498.649.534	664.165.973		36.781.428.074
08 02 05	C2		424.756	15.914.339	38.060	8.319.352	7.296.290	27.123.129	7.253.498	19.036.866	928.337	6.010.951	6.233.406	8.253.398		428.264.007
08 02 05	C4		2.665.952	541.739	206.486	2.007.499	1.162.563	410.510	14.650.522	3.020.921	32.637	513.007	12.388.796	483.894		613.610.140
08 02 05	C5		2.933.155	0	0	62.488	0	0	273.808	0	0	0	2.058	52.923		55.455.215
08 02 05	C1,C4,C5		34.269.802	1.276.565.924	5.054.043	651.297.618	683.319.193	3.319.732.773	756.404.998	1.885.159.389	132.502.720	384.721.957	517.273.794	672.956.188		37.878.757.436
08 02 06 01	C1	Financial corrections in favour of Member States following clearance of accounts and conformity clearance decisions	75.971		82	23.642			2.693.016	7.520.578	154.603		77.207			228.262.319
08 02 06 02	C1	Settlement of disputes														-324.267
08 02 06 03	C1	EAGF — Operational technical assistance													63.271.643	63.271.643
08 02 06	C1	Policy strategy, coordination and audit	75.971	0	82	23.642	0	0	2.693.016	7.520.578	154.603	0	77.207	0	63.271.643	291.209.695
08 02 99 01	C1	Completion of previous measures under the "European Agricultural Guarantee Fund (EAGF)" — Shared management		-274.172		626.855	13.221	786	-23.029	-1.459.670		-1.115.022	19.185	68.855		2.872.552
08 02 99	C1	Completion of previous programmes and activities	0	-274.172	0	626.855	13.221	786	-23.029	-1.459.670	0	-1.115.022	19.185	68.855		2.872.552
08 02	C1	European Agricultural Guarantee Fund (EAGF)	28.921.650	1.293.982.603	4.906.737	692.666.272	698.814.115	3.323.734.387	838.720.071	1.930.959.209	138.499.714	389.261.474	507.413.827	677.529.711	160.171.643	39.675.142.884
08 02	C2		424.756	15.914.339	38.060	8.319.352	7.296.290	27.123.129	7.253.498	19.036.866	928.337	6.010.951	6.233.406	8.253.398		428.264.007
08 02	C4		2.665.952	541.739	206.486	2.007.499	1.162.563	410.510	14.650.522	3.020.921	32.637	513.007	12.388.796	483.894		613.610.140
08 02	C5		2.933.155	0	0	62.488	0	0	273.808	0	0	0	2.058	52.923		55.455.215
08 02	C1,C2,C4,C5		34.945.513	1.310.438.681	5.151.283	703.055.612	707.272.969	3.351.268.026	860.897.898	1.953.016.996	139.460.688	395.785.433	526.038.086	686.319.927	160.171.643	40.772.472.246
08		Sub-total EAGF Expenditure Fund source C1	28.921.650	1.293.982.603	4.906.737	692.666.272	698.814.115	3.323.734.387	838.720.071	1.930.959.209	138.499.714	389.261.474	507.413.827	677.529.711	164.242.459	39.679.213.699
08		Sub-total EAGF Expenditure Fund source C2	424.756	15.914.339	38.060	8.319.352	7.296.290	27.123.129	7.253.498	19.036.866	928.337	6.010.951	6.233.406	8.253.398		428.264.007
08		Sub-total EAGF Expenditure Fund source C4	2.665.952	541.739	206.486	2.007.499	1.162.563	410.510	14.650.522	3.020.921	32.637	513.007	12.388.796	483.894		613.610.140
08		Sub-total EAGF Expenditure Fund source C5	2.933.155	0	0	62.488	0	0	273.808	0	0	0	2.058	52.923		55.455.215
TOTAL 2021 EAGF EXPENDITURE BY MEMBER STATE			34.945.513	1.310.438.681	5.151.283	703.055.612	707.272.969	3.351.268.026	860.897.898	1.953.016.996	139.460.688	395.785.433	526.038.086	686.319.927	164.242.459	40.776.543.062

(*) The table only shows budget items/articles for which expenditure occurred in 2021.
 (**) For expenditure directly managed by the Commission only C1 app (**) For expenditure directly managed by the Commission only C1 appropriations are shown.
 (***) Please note that the amount of EUR 41 383 278.00 for the UK re (**) Please note that the amount of EUR 41 383 278.00 for the UK relating to decision C(2021)3685 is not included.

ANNEX 10

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY MEMBER STATE - 2015 to 2021 Financial years

Commitment Appropriations															In EUR million and in %														
Member State	EU															Member State													
	2015		2016 (1)		2017 (2)		2018 (3)		2019		2020 (4)		2021 (5)																
	EAGF		EAGF		EAGF		EAGF		EAGF		EAGF		EAGF																
BE	625,4	1,4%	610,1	1,4%	592,8	1,3%	608,9	1,4%	553,9	1,3%	552,2	1,2%	557,3	1,4%	BE														
BG	674,2	1,5%	742,9	1,7%	811,6	1,8%	815,5	1,8%	805,4	1,8%	800,5	1,8%	867,9	2,1%	BG														
CZ	898,4	2,0%	861,8	1,9%	865,3	1,9%	852,7	1,9%	875,3	2,0%	872,4	2,0%	869,4	2,1%	CZ														
DK	936,5	2,1%	876,6	2,0%	865,5	1,9%	842,8	1,9%	833,3	1,9%	826,3	1,9%	808,2	2,0%	DK														
DE	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%	4.739,8	11,6%	DE														
EE	119,4	0,3%	122,4	0,3%	124,4	0,3%	125,8	0,3%	134,2	0,3%	144,0	0,3%	167,1	0,4%	EE														
IE	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%	1.190,6	2,9%	IE														
EL	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%	2.232,6	5,5%	EL														
ES	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%	5.666,8	13,9%	ES														
FR	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%	7.372,2	18,1%	FR														
HR	165,5	0,4%	190,0	0,4%	209,3	0,5%	249,2	0,6%	288,2	0,7%	330,4	0,7%	360,7	0,9%	HR														
IT	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%	4.241,7	10,4%	IT														
CY	59,1	0,1%	58,0	0,1%	57,0	0,1%	57,3	0,1%	55,1	0,1%	54,0	0,1%	52,7	0,1%	CY														
LV	167,7	0,4%	189,7	0,4%	218,7	0,5%	237,1	0,5%	254,0	0,6%	280,4	0,6%	297,1	0,7%	LV														
LT	414,0	0,9%	440,4	1,0%	449,9	1,0%	491,4	1,1%	469,3	1,1%	483,8	1,1%	514,7	1,3%	LT														
LU	33,7	0,1%	34,5	0,1%	34,6	0,1%	33,6	0,1%	33,4	0,1%	33,5	0,1%	34,9	0,1%	LU														
HU	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%	1.310,4	3,2%	HU														
MT	5,7	0,0%	5,5	0,0%	5,7	0,0%	5,3	0,0%	5,7	0,0%	5,5	0,0%	5,2	0,0%	MT														
NL	883,9	2,0%	819,4	1,9%	822,0	1,8%	778,6	1,8%	703,8	1,6%	688,8	1,6%	703,1	1,7%	NL														
AT	727,8	1,6%	722,6	1,6%	721,8	1,6%	719,4	1,6%	716,4	1,6%	713,9	1,6%	707,3	1,7%	AT														
PL	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%	3.351,3	8,2%	PL														
PT	754,7	1,7%	760,2	1,7%	770,2	1,7%	769,6	1,7%	775,1	1,8%	789,3	1,8%	860,9	2,1%	PT														
RO	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%	1.953,0	4,8%	RO														
SI	143,0	0,3%	146,7	0,3%	144,5	0,3%	142,2	0,3%	142,1	0,3%	140,9	0,3%	139,5	0,3%	SI														
SK	439,6	1,0%	435,8	1,0%	443,8	1,0%	447,9	1,0%	456,3	1,0%	459,0	1,0%	395,8	1,0%	SK														
FI	542,7	1,2%	538,5	1,2%	537,8	1,2%	532,3	1,2%	528,4	1,2%	529,9	1,2%	526,0	1,3%	FI														
SE	701,3	1,6%	689,0	1,6%	707,1	1,6%	697,7	1,6%	709,2	1,6%	698,8	1,6%	686,3	1,7%	SE														
UK	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%	(7)		UK														
EU (6)	64,7	0,1%	63,9	0,1%	119,4	0,3%	141,4	0,3%	195,3	0,4%	158,6	0,4%	164,2	0,4%	EU (5)														
TOTAL EAGF	44.948,1	100%	44.285,1	100%	44.758,8	100%	44.364,5	100%	43.962,4	100%	44.314,8	100%	40.776,5	100%															

- (1) In 2016, the amount paid out was EUR 184.8 million less due to suspended amounts for France (EUR 175.4 million) and Poland (EUR 9.4 million).
 (2) In 2017, the amount paid out was EUR 3.0 million less due to suspended amounts for Poland. For France the suspended amount (EUR 4.8 million) has been completely reinit.
 (3) In 2018, the amount paid out was EUR 0.5 million less due to suspended amounts for Poland (EUR 0.6 million suspended minus EUR 0.1 million corrected).
 (4) In 2020, the amount paid was EUR 240.4 million less due to amounts recovered from clearance decisions (EUR - 428.2 million) and amounts paid that have been suspended in previous financial years, for France (EUR + 175.4 million) and for Poland (EUR + 12.4 million).
 (5) In 2021, the amount paid was EUR 502.1 million less due to amounts recovered from clearance decisions.
 (6) Expenditure made directly by the Commission.
 (7) The United Kingdom was a Member State until 31/01/2020.

ANNEX 11

Evolution of EAGF storage expenditure 2014 - 2021

in EUR Million

HEADING	2014			2015			2016			2017		
	Private storage	Public storage	TOTAL STORAGE & %	Private storage	Public storage	TOTAL STORAGE & %	Private storage	Public storage	TOTAL STORAGE & %	Private storage	Public storage	TOTAL STORAGE & %
CEREALS	-	-	-	-	-	-	-	-	-	-	-	-
RICE	-	-	-	-	-	-	-	-	-	-	-	-
SUGAR	-	-	-	-	-	-	-	-	-	-	-	-
OLIVE OIL	-0,05	-	-0,05	-0,01	-	-0,01	-0,10	-	-0,10	-	-	-
FIBRE FLAX AND HEMP	-	-	-	-	-	-	-	-	-	-	-	-
FRUIT AND VEGETABLES	-	-	-	-	-	-	-	-	-	-	-	-
WINE-GROWING SECTOR / ALCOHOL	1,01	-	1,01	19,81%	-	-	-	-	-	-0,13	-	-0,13
MILK PRODUCTS	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%
	25,01	0,09		5,10	0,00		18,28	0,13		18,00	9,58	
TOTAL	5,10			18,41			52,36			27,58		

in EUR Million

HEADING	2018			2019			2020			2021		
	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%	28,08	28,08
FIBRE FLAX AND HEMP	-	-	-	-	-	-	-	-	-	-	-	-
FRUIT AND VEGETABLES	-	-	-	-	-	-	-	-	-	-	-	-
WINE-GROWING SECTOR / ALCOHOL	-	-	-	-	-	-	-	-	-	-	-	-
MILK PRODUCTS	1,22	181,10	182,32	100,00%	0,00	-60,95	-60,95	100,00%	0,81	38,34%	4,26	4,26
BEEF MEAT	-	-	-	-	-	-	0,09	-	0,09	4,30%	1,88	5,46%
SHEEP AND GOAT MEAT	-	-	-	-	-	-	-	-	-	0,12	-	0,12
PIG MEAT	-	-	-	-	-	-	-	-	-	-	-	-
	1,22	181,10		0,00	-60,95		2,10	0,00		34,33	0,00	
TOTAL	182,32			-60,95			2,10			34,33		

ANNEX 12

EVOLUTION of THE BREAKDOWN of EAGF EXPENDITURE - 2015 to 2021 Financial years

Commitment Appropriations

in EUR Million

FINANCIAL YEAR	BUDGET EXECUTION	STORAGE	EXPORT REFUNDS	DIRECT PAYMENTS	OTHER MARKET MEASURES	DIRECT MANAGEMENT PAYMENTS	RURAL DEVELOPMENT
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
2021	40.776,5	34,3	0,0	37.878,8 *	2.863,6	164,2	-0,2

* Includes reimbursement of direct payments in relation to financial discipline

EAGF- EUROPEAN AGRICULTURAL GUARANTEE FUND

ANNEX 13

APPEALS AGAINST CLEARANCE DECISIONS PENDING ON 15 October 2021

Case Number	Member State	Challenged amount EUR
C-106/20P	GR	12.482.555,68
C-107/20P	GR	588.103,59
C-742/18P	CZ	1.099.034,03
T-10/20	IT	156.004.031,75
T-40/21	SK	19.656.905,11
T-57/21	HU	4.334.068,02
T-221/21	IT	68.086.109,29
T-235/21	BG	7.656.848,97
T-450/21	ES	5.010.303,63
T-475/21	FR	45.869.990,19
T-495/21	ES	2.056.489,20
T-516/21	IT	29.055.667,01
Total		351.900.106,47

DIRECTORATE-GENERAL FOR AGRICULTURE AND RURAL DEVELOPMENT

Directorate R. Resources

R.1. Budget management;

EAGF - 2021 FINANCIAL REPORT

EAGF - EUROPEAN AGRICULTURAL GUARANTEE FUND

ANNEX 14

Financial corrections (net) in decisions 45-66

in EUR

Net amount	Financial year								Total
Decision	< 2015	2015	2016	2017	2018	2019	2020	2021	
< 45									-8.094.296.505
45	-41.348.637								-41.348.637
46	-68.633.177								-68.633.177
47	-1.243.107.897								-1.243.107.897
48	-699.264.639								-699.264.639
49	-236.635.694	-1.785.340							-238.421.034
50	-467.812.861	-38.524.608							-506.337.470
51	-552.976.467	-569.589							-553.546.056
52	-245.936.443	-2.702.053	-72.630						-248.711.127
53	-91.964.438	-3.321.017							-95.285.456
54	-314.236.560	-5.998.376	-1.993.590						-322.228.526
55	-180.294.802	-98.783.057	-3.567.742						-282.645.601
56	-8.787.914	-11.364.436	-7.972.892	-679					-28.125.920
57	-17.254.627	-26.137.304	-29.014.297	-17.295.679					-89.701.907
58	-13.676.140	-11.150.006	-30.624.134	-45.917.003					-101.367.283
59	-32.360.240	-3.370.767	-19.993.959	-15.591.797	-16.469				-71.333.231
60	20.497.759	-6.576.661	-34.548.426	-12.811.307	-3.742.144				-37.180.780
61						-32.814.179			-32.814.179
62							103.219.262		103.219.262
63							161.192.778		161.192.778
64								-23.787.289	-23.787.289
65								-72.599.302	-72.599.302
66								-199.379.509	-199.379.509
Grand Total	-12.288.089.284	-210.283.214	-127.787.669	-91.616.464	-3.758.613	-32.814.179	264.412.040	-295.766.099	-12.785.703.483