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**COMMISSION STAFF WORKING PAPER**

[...]

*Accompanying the document*

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

**4th FINANCIAL REPORT FROM THE COMMISSION TO THE EUROPEAN  
PARLIAMENT AND THE COUNCIL on the EUROPEAN AGRICULTURAL  
GUARANTEE FUND  
2010 FINANCIAL YEAR**

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## TABLE OF CONTENTS

1.	BUDGET PROCEDURE .....	7
1.1.	Financial Framework 2007-2013.....	7
1.2.	Preliminary Draft Budget 2010 .....	8
1.3.	Draft Budget 2010 .....	8
1.4.	Amending Letter for 2010 .....	8
1.5.	Adoption of the 2010 budget.....	8
1.6.	Revenue assigned to EAGF.....	8
1.7.	Temporary restructuring amounts in the sugar sector .....	9
1.8.	Part of the EAGF budget in total EU budget.....	10
2.	CASH POSITION AND MANAGEMENT OF APPROPRIATIONS .....	10
2.1.	Management of appropriations.....	10
2.1.1.	Appropriations available for the 2010 financial year (see also section 1 of this working document):.....	10
2.1.2.	Expenditure section of the EU budget in relation to EAGF: .....	11
2.1.3.	Revenue section of the EU budget in relation to EAGF: .....	11
2.1.4.	Execution of appropriations available for the 2010 financial year:.....	11
2.1.5.	Assigned revenue received under shared management .....	13
2.1.6.	Execution (excluding Sugar Restructuring Fund and TRDI EU 10).....	13
2.1.7.	Sugar sector: Temporary restructuring amounts. Sugar Restructuring Fund .....	14
2.1.8.	Execution of Transitional Instrument for the financing of Rural Development for the new Member States (TRDI EU 10) .....	14
2.1.9.	Budget execution - Expenditure under centralised direct management made by the Commission .....	15
2.1.10.	Budget execution - Expenditure under centralised direct management made by the Commission - Automatic carryover from 2009.....	16
2.2.	Monthly payments .....	16
2.2.1.	Monthly payments to Member States .....	16
2.2.1.1.	Monthly payments on the provision for expenditure.....	16
2.2.1.2.	Decisions on monthly payments for 2010 .....	17
2.2.1.3.	Reductions and suspensions of monthly payments .....	17
2.2.2.	Centralised direct expenditure by the Commission .....	18

3.	THE IMPLEMENTATION OF THE 2010 EAGF BUDGET .....	18
3.1.	Introduction .....	18
3.2.	The uptake of the EAGF budget appropriations.....	18
4.	COMMENTS ON IMPLEMENTATION OF 2010 EAGF BUDGET .....	19
4.1.	Chapter 05 02: Interventions in agricultural markets .....	19
4.1.1.	Introduction .....	19
4.1.2.	Article 05 02 01: Cereals .....	20
4.1.3.	Article 05 02 03: Refunds on Non-Annex I products.....	20
4.1.4.	Article 05 02 04: Food programmes.....	21
4.1.5.	Article 05 02 05: Sugar.....	21
4.1.6.	Article 05 02 06: Olive oil.....	21
4.1.7.	Article 05 02 07: Textile plants .....	21
4.1.8.	Article 05 02 08: Fruits and vegetables .....	22
4.1.9.	Article 05 02 09: Products of the wine-growing sector.....	23
4.1.10.	Article 05 02 10: Promotion .....	23
4.1.11.	Article 05 02 11: Other plant products/measures .....	24
4.1.12.	Article 05 02 12: Milk and milk products .....	24
4.1.13.	Article 05 02 13: Beef and veal .....	25
4.1.14.	Article 05 02 15: Pig meat, eggs and poultry, bee-keeping and other animal products .....	26
4.2.	Chapter 05 03: Direct Aids.....	26
4.2.1.	Article 05 03 01: Decoupled direct aids .....	26
4.2.2.	Article 05 03 02: Other direct aids .....	27
4.2.3.	Article 05 03 03: Additional amounts of aid .....	28
4.3.	Chapter 05 04: Rural Development .....	29
4.3.1.	Article 05 04 01: Rural Development financed by the EAGGF-Guarantee. Completion of earlier programmes (2000 to 2006) .....	29
4.4.	Chapter 05 07: Audit of agricultural expenditure.....	29
4.4.1.	Article 05 07 01: Control of agricultural expenditure .....	29
4.4.2.	Article 05 07 02: Settlement of disputes .....	29
4.5.	Chapter 05 08: Policy strategy and coordination.....	30
4.5.1.	Article 05 08 01: Farm accountancy data network (FADN) .....	30

4.5.2.	Article 05 08 02: Surveys on the structure of agricultural holdings.....	30
4.5.3.	Article 05 08 03: Restructuring of systems for agricultural surveys.....	31
4.5.4.	Article 05 08 06: Enhancing public awareness of the common agricultural policy...	31
4.5.5.	Article 05 08 09: EAGF – Operational technical assistance .....	31
5.	COMMENTS ON THE IMPLEMENTATION OF THE EAGF BUDGET FOR POLICY AREAS 11 AND 17 .....	31
5.1.	Fisheries markets (Chapter 11 02).....	31
5.1.1.	Article 11 02 01: Intervention in fishery products .....	31
5.1.2.	Article 11 02 03: Fisheries programme for the outermost regions.....	32
5.2.	Veterinary and phyto-sanitary measures expenditure (Chapters 17 01 and 17 04)....	33
5.2.1.	Generalities.....	33
5.2.2.	Details.....	33
5.2.2.1.	Item 17.040101 Animal disease eradication and monitoring programmes .....	33
5.2.2.2.	Item 17.040201 – Other measures in the veterinary, animal welfare and public health field.....	34
5.2.2.3.	Item 17.040301 – Emergency fund for veterinary complaints and other diseases of animal contaminations which are a risk to public health.....	34
5.2.2.4.	Item 17.040401 Plant-health measures – Expenditure on operational management..	35
5.2.2.5.	Item 17.040701 Food and feed control – Expenditure on operational management..	35
5.2.2.6.	Item 17.010401– Plant-health measures – expenditure on administrative measures .	35
5.2.2.7.	Item 17.010405 – Food and feed control - expenditure on administrative measures.	35
5.2.2.8.	Item 17.010407 – Animal disease eradication and emergency fund - expenditure on administrative management. ....	35
5.2.2.9.	Item 17.010431 Executive agency for health and consumers – Subsidy for programmes under Heading 2.....	35
5.2.3.	Article 17.0302 - SANCO tobacco: Community Tobacco Fund.....	37
6.	IMPLEMENTATION OF ASSIGNED REVENUE.....	39
6.1.	Revenue assigned to EAGF.....	39
6.2.	Assigned revenue concerning temporary restructuring amounts in sugar sector .....	40
6.3.	Sugar Restructuring Fund.....	40
7.	BREAKDOWN BY TYPE OF EXPENDITURE.....	40
8.	SPECIFIC ACTIVITIES .....	41
8.1.	Supply of food from intervention stocks for benefit of needy in the Community .....	41

Total.....	43
Total.....	44
Total.....	45
8.2. Promotion measures – payments by Member States .....	45
9. CONTROL MEASURES .....	46
9.1. Introduction .....	46
9.2. Integrated Administration and Control System (IACS) .....	47
9.3. Market measures.....	48
9.4. Application of Council Regulation (EC) No 485/2008 (ex-post controls).....	48
10. CLEARANCE OF ACCOUNTS.....	49
10.1. Conformity clearance - introduction.....	49
10.2. Conformity clearance – audits and decisions adopted in 2010 .....	49
10.2.1. Audits.....	49
10.2.2. Conformity decisions.....	50
10.3. Financial clearance .....	51
10.3.1. Introduction .....	51
10.3.2. Decisions .....	51
10.3.2.1. Financial clearance for financial years 2006, 2007 and 2008 .....	51
10.3.2.2. Financial clearance decision for the financial year 2009 .....	52
10.4. Appeals brought before the Court of Justice against clearance decisions.....	52
10.4.1. Judgments handed down.....	52
10.4.2. New appeals.....	52
10.4.3. Appeals pending .....	53
11. RELATIONS WITH PARLIAMENT AND WITH THE EUROPEAN COURT OF AUDITORS .....	53
11.1. Relations with Parliament.....	53
11.2. Relations with the European Court of Auditors .....	53
11.2.1. Mission of the European Court of Auditors .....	53
11.2.2. Annual Report 2009.....	54
11.2.3. Special Reports by the Court of Auditors.....	55

12.	BASIC RULES GOVERNING EAGF AND AMENDMENTS MADE IN 2010.....	55
12.1.	Checks .....	55
12.2.	Clearance of accounts.....	56
12.3.	Public storage .....	56
13.	ANNEXES.....	57

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

### 1.1. Financial Framework 2007-2013.

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

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

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

*(in EUR million current prices)*

Heading 2*	2007	2008	2009	2010	2011	2012	2013
<b>Total a), b)</b>	<b>55 143</b>	<b>59 193</b>	<b>56 333</b>	<b>59 955</b>	<b>60 338</b>	<b>60 810</b>	<b>61 289</b>
of which:							
-Rural development a), c), d)	<b>10 902</b>	<b>13 303</b>	<b>14 002</b>	<b>14 364</b>	<b>14 436</b>	<b>14 617</b>	<b>14 817</b>
-Market related expenditure and direct aids, c)	<b>44 753</b>	<b>44 592</b>	<b>44 887</b>	<b>44 276</b>	<b>44 467</b>	<b>44 710</b>	<b>44 939</b>

\*) Preservation and Management of Natural resources

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

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

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

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

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

## **1.2. Preliminary Draft Budget 2010**

The 2010 Preliminary Draft Budget (PDB) was adopted by the Commission and proposed to the Budgetary Authority on 29.04.2009. The commitment appropriations proposed for the European Agricultural Guarantee Fund (EAGF) under heading 2 of the Financial Framework 2007-2013 totalled EUR 43 744.9 million.

## **1.3. Draft Budget 2010**

The Council adopted the 2010 Draft Budget in July 2009. The commitment appropriations of EAGF were reduced by EUR 354.9 million as compared to the PDB to EUR 43 389.98 million.

## **1.4. Amending Letter for 2010**

In October 2009 the Commission adopted Amending Letter (AL) No 2 to the 2010 PDB, setting commitment appropriation requirements for EAGF at EUR 44 049.8 million which was higher by EUR 304.9 million compared to the Preliminary Draft Budget. This increase mostly involved an amount of EUR 280 million foreseen for the specific support for the dairy sector following the dairy crisis.

## **1.5. Adoption of the 2010 budget**

The Council held its second reading in November 2009. The commitment appropriations of EAGF were reduced by EUR 231 million, compared to the level included in the Amending Letter, to EUR 43 818.8 million<sup>2</sup> which now included EUR 300 million for the specific support for the dairy sector as well as an increase in the negative expenditure relating to the accounting clearance of EAGF accounts by – EUR 230 million.

The European Parliament adopted the 2010 budget in its plenary session of December 2009.

The voted EAGF commitment appropriations amounted to EUR 43 819.8 million in total. Within this total, commitment appropriations amounting to EUR 4 395.3 million were foreseen for market measures under chapter 05 02 while EUR 39 273.0 million were foreseen for direct aids under chapter 05 03. Furthermore, the 2010 budget foresaw commitment appropriations of EUR 371.9 million for veterinary and phyto-sanitary measures under policy area 17-Health and Consumer Protection and EUR 30.5 million for fisheries markets under policy area 11-Maritime Affairs and Fisheries.

For details, please see annex 1.

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

In accordance with Article 34 of the CAP Financing Regulation (EC) No 1290/2005, the receipts originating from financial corrections under conformity clearance

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<sup>2</sup> The amount of 300 million foreseen for the specific support for the dairy sector was initially in reserve.

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



decisions, from irregularities and from the milk levy are designated as revenue assigned to the financing of EAGF expenditure. This assigned revenue can be used, partly or wholly, to cover the financing of EAGF expenditure if the budget appropriations granted by the Budgetary Authority are not sufficient to finance the expenditure incurred by the Member States. In the case where all or part of this revenue is not used, then, it will be automatically carried over into the following budget year in order to finance budgetary needs of that year.

At the time of establishment of the 2010 budget, an estimate of the revenue was made both for the amount expected to be collected in the course of the 2010 budget year as well as of the amount which was expected to be carried over from the budget year 2009 into 2010. This estimate was taken into consideration when the Budgetary Authority adopted the 2010 budget. Specifically:

- Revenue from the conformity clearance corrections and from irregularities was estimated at EUR 600.0 million and EUR 91.0 million respectively while the receipts from the milk levy were estimated at EUR 98.0 million. Thus, the total amount of assigned revenue expected to be collected in the course of the 2010 budget year was estimated at EUR 789.0 million.
- The amount of assigned revenue expected to be carried over from the budget year 2009 into 2010 was estimated at EUR 133.0 million.

The total amount of EUR 922.0 million was taken into consideration by reducing the appropriations requested for the operational funds for producer organisations in the fruits and vegetables sector by EUR 222.0 million and for the single payment scheme by EUR 700.0 million. After taking account of these amounts, the Budgetary Authority eventually granted appropriations amounting to EUR 547.0 million and EUR 28 480.0 million respectively for these schemes.

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

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

At the time of establishment of the 2010 budget, the estimate of this revenue expected to be transferred to the EU budget within the year amounted to EUR 606.8 million. At the same time, an amount of EUR 717.9 million was expected to be carried over from the budget year 2009 into 2010.

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

## 1.8. Part of the EAGF budget in total EU budget

The final EAGF budget's (commitment appropriations) part of the total EU budget for the period 2003–2010 appears in annex 2.

## 2. CASH POSITION AND MANAGEMENT OF APPROPRIATIONS

### 2.1. Management of appropriations

2.1.1. *Appropriations available for the 2010 financial year (see also section 1 of this working document):*

*In EUR*

Expenditure section of budget (1)	Commitment appropriations	Payment appropriations	Revenue section of budget (AR) (2)	Forecasts
1. Initial appropriations for EAGF	43 819 801 768	43 917 807 586	1. Conformity clearance	600 000 000
2. Amending budgets	0	0	2. Irregularities	91 000 000
3. Sub-Total Initial appropriations for EAGF of which	43 819 801 768	43 917 807 586		
3a. Appropriations for shared management (excluding TRDI EU 10) (3)	43 360 100 000	43 360 100 000	3. Super levy from milk producers	98 000 000
3b. Appropriations under centralised management (4)	459 701 768	341 107 586	4. Temporary restructuring amounts for sugar sector (5)	607 000 000
3c. Appropriations for TRDI EU 10	0	216 600 000	<b>Total forecast of AR</b>	<b>1 396 000 000</b>
4. Transfer to / out of EAGF in the year	<b>-83 529</b>	<b>45 666 471</b>		
5. Final appropriations for EAGF of which	<b>43 819 718 239</b>	<b>43 963 474 057</b>		
5a. Appropriations for shared management (excluding TRDI EU 10)	43 360 100 000	43 360 100 000		
5b. Appropriations under centralised management	459 618 239	400 024 057		
5c. Appropriations for TRDI EU 10 (6)	0	203 350 000		

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- (1) Appropriations entered in the 2010 budget, taking into account the assigned revenue expected to be collected in 2010 and the revenue carried over from 2009 to 2010 in accordance with Article 10 of the Council Regulation (EC) No 1605/2002.
  - (2) AR: Assigned revenue to be collected. There are no amounts of revenue entered on the revenue line (p.m.)<sup>5</sup>, but the forecasted amount is indicated in the budget remarks.
  - (3) TRDI: Transitional Rural Development Instrument for EU 10.
  - (4) 80% of commitment appropriations concern expenditure for veterinary and phyto-sanitary measures under policy area 17 - Health and Consumer Protection). The rest concern equally expenditure for policy strategy and coordination under policy area 05 - Agriculture and rural development and for fisheries markets under policy area 11 - Maritime Affairs and Fisheries.
  - (5) This revenue is used to provide appropriations for the payment of Sugar Restructuring Fund aids.
  - (6) In the course of the budget year, the original payment appropriations of EUR 216.6 million were decreased to EUR 203.35 million through an internal budget transfer.
- 

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

The initial commitment appropriations for 2010 totalled EUR 43 819 801 768. This was a net amount taking account of the forecasted assigned revenue to be collected in 2010 and the one carried over from 2009 to 2010. The initial payment appropriations amounted to EUR 43 917 807 586. The appropriations for the Transitional Instrument for the financing of Rural Development for the new Member States (TRDI EU 10) and the majority of the appropriations for expenditure under centralised direct management made by the Commission are differentiated appropriations.

In financial year 2010, there were transfers to and out of EAGF of commitment and payment appropriations. The commitment and payment appropriations finally available to the EAGF after those transfers for the 2010 financial year amounted to EUR 43 819 718 239 and EUR 43 963 474 057 respectively.

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

For details, please see point 1.6.

2.1.4. *Execution of appropriations available for the 2010 financial year:*

*In EUR*

	<b>Execution of commitment appropriations</b>	<b>Execution of payment appropriations</b>
Shared management (non-differentiated appropriations):	43 932 376 108.90	43 932 376 108.90
Expenditure under centralised management (1)	443 936 238.44	344 004 974.21
TRDI EU 10	0.00	199 348 292.50
<b>Total (including Sugar Restructuring Fund)</b>	<b>44 376 312 347.34</b>	<b>44 475 729 375.61</b>
<i>Sugar Restructuring Fund</i>	330 297 466.97	330 297 466.97
<b>Total (excluding Sugar Restructuring Fund)</b>	<b>44 046 014 880.37</b>	<b>44 145 431 908.64</b>

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<sup>5</sup> p.m.: "pour mémoire".

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(1) The total expenditure under centralised direct management includes an amount of EUR 4.98 million funded by assigned revenue.

For the financial year 2010, the actual amount of commitment appropriations used amounted to EUR 44 376 312 347.34 while that for payment appropriations amounted to EUR 44 475 729 375.61.

2.1.5. *Assigned revenue received under shared management*

*In EUR*

<b>Assigned revenue (excluding Temporary restructuring amounts)</b>	
Forecasted revenue	789 000 000.00
Revenue received	1 010 533 194.90
<b>Difference</b>	<b>221 533 194.90</b>

For details, please see points 1.6 and 6.1.

2.1.6. *Execution (excluding Sugar Restructuring Fund and TRDI EU 10)*

*In EUR*

<b>Expenditure under shared management (excluding Sugar Restructuring Fund and TRDI - EU10) <sup>(1)</sup></b>			
	<b>Final appropriations (C1)</b>	<b>Assigned revenue appropriations (C4)</b>	<b>Carry over of assigned revenue appropriations (C5) from 2009</b>
Appropriations	43 360 100 000.00	1 010 533 194.90	141 516 300.99
Execution	43 355 125 532.33	105 436 808.61	141 516 300.99
Appropriations cancelled	4 974 467.67	-	0.00
Carry over to 2011	-	905 096 386.29	-

(1) Commitment appropriations = payment appropriations.

Appropriations available for financing measures under management shared with Member States (excluding expenditure under centralised direct management by the Commission) amounted to EUR 43 360.1 million compared to actual expenditure of EUR 43 355.1 million.

The 2010 appropriations coming from assigned revenue amounted to EUR 1 010.5 million of which an amount of EUR 105.4 million was used in chapters 05 02 and 05 03. The remaining amount of EUR 905.1 million is automatically carried over to budget year 2011.

Part of the appropriations coming from assigned revenue received in 2009 was not used in financial year 2009 and was automatically carried forward to 2010 (C5 fund source). These appropriations amounted to EUR 141.5 million<sup>6</sup> and had to be used first in accordance with Article 10 of the Financial Regulation. It should be noted that

<sup>6</sup> An amount of EUR 0.2 million, which is not included in this amount, was also transferred for item 050802.

all appropriations (EUR 141.5 million) carried over from financial year 2009 have been fully used in accordance with the Financial Regulation.

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

*In EUR*

Temporary restructuring amounts		Sugar Restructuring Fund			
Revenue section of budget		Expenditure section of budget			
	Amount		Final appropriations (C1)	Appropriations from AR (C4)	Carry over of appropriations from 2009 AR (C5)
Forecast revenue	607 000 000.00	Appropriations	pm	606 762 831.87	768 291 439.67
Revenue received	606 762 831.87	Execution (1)	-	-3 959 109.00	334 256 575.97
		Appropriations cancelled	-	-	0
		Carry over to 2011	-	610 721 940.87	434 034 863.70

(1) Commitment appropriations = payment appropriations

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

*In EUR*

TRDI EU 10	Commitment appropriations	Execution of commitment appropriations	Payment appropriations (1)	Execution of payment appropriations	Remaining
2010	0.00	0.00	203 350 000.00	199 348 292.50	4 001 707.50

(1) At the end of the year, the original payment appropriations of EUR 216.60 million were reduced to EUR 203.35 million

There were no commitment appropriations for TRDI EU10. The original payment appropriations foreseen in the 2010 budget totalled EUR 216.6 million. The final payment appropriations after transfer to finance other programmes amounted to EUR 203.35 million. Payments made in 2010 amounted to EUR 199.4 million and related to the commitments (RAL)<sup>7</sup> of 2006.

<sup>7</sup>

RAL: "Reste à liquider", commitments outstanding.

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

<b>TRDI EU 10</b>	<b>Outstanding commitments (RAL)</b>	<b>Execution of payment appropriations</b>	<b>Outstanding commitments</b>
2006	218 321 875.90	199 348 292.50	18 883 583.40

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

*In EUR*

<b>Expenditure under centralised direct management</b>	<b>Commitment appropriations</b>	<b>De-commitments</b>	<b>Payment appropriations</b>	<b>Carry over to 2011 (2)</b>
Appropriations (C1) (1)	459 618 239.00	-	400 024 057.00	-
Execution (C1)	438 956 113.58	-	314 076 513.37	31 740 465.18
Appropriations cancelled	20 662 125.42	-	85 947 543.63	-

(1) Includes transfers to / out EAGF: -EUR 83 529 for commitment appropriations and EUR 58 916 471 for payment appropriations

(2) Carry over to 2011 only for non-differentiated appropriations

Commitment appropriations of EUR 459.6 million were foreseen for expenditure under centralised direct management in the 2010 budget. An amount of EUR 439 million was committed in 2010. The balance of these appropriations, EUR 20.6 million, was cancelled. 80% of commitment appropriations concern Policy area 17-Veterinary and phyto-sanitary measures expenditure. The rest concern equally Policy area 05-Agriculture and Rural Development and Policy area 11-Maritime Affairs and Fisheries.

Since 2007, and in accordance with article 149 of the Financial Regulation, the majority of EAGF appropriations for expenditure under centralised direct management made by the Commission are differentiated appropriations. The automatic carry over to 2011, which relates only to non-differentiated appropriations, amounts to EUR 31.7 million.

For details, please see annex 5 and 6.

2.1.10. *Budget execution - Expenditure under centralised direct management made by the Commission - Automatic carryover from 2009*

*In EUR*

<b>Carry over from 2009 to 2010</b>	<b>Commitments</b>	<b>De-commitments</b>	<b>Payments</b>	<b>Cancelled appropriations</b>
Carried over appropriations	31 370 402.92	1 437 178.36	29 592 744.15	340 480.41

The automatic carry over from 2009 to 2010 only concerned expenditure under centralised direct management for non-differentiated appropriations. As indicated in the table above, an amount of EUR 31.4 million was carried over from 2009 to 2010. In 2010 an amount of EUR 1.4 million from this carry over was de-committed. The payments made amounted to EUR 29.6 million and the amounts cancelled totalled EUR 0.3 million.

For details, please see annex 6.

## 2.2. Monthly payments

### 2.2.1. Monthly payments to Member States

#### 2.2.1.1. Monthly payments on the provision for expenditure

Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the Common Agricultural Policy<sup>8</sup> states in Article 15 that "*monthly payments shall be made by the Commission ... for expenditure performed 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 States<sup>9</sup>. The monthly booking of expenditure and revenue is subject to checks and corrections on the basis of the detailed declaration<sup>10</sup>. Moreover, these payments will become final following the accounting clearance of accounts decisions.

Payments made by the Member States from 16.10.2009 to 15.10.2010 are covered by the system for monthly payments. The remaining payments are made directly by the Commission for a limited number of measures.

<sup>8</sup> OJ L 209 of 11.8.2005, p. 1.

<sup>9</sup> These monthly declarations of expenditure are transmitted by the Member States by the declaration of the 10<sup>th</sup> of the month N+1.

<sup>10</sup> The detailed declarations are transmitted monthly by the Member States (by table 104) on the 20<sup>th</sup> of the month N+1.



For financial year 2010, the total net amount of monthly payments made was EUR 42 315 080 082.3.

#### 2.2.1.2. Decisions on monthly payments for 2010

For the financial year 2010, the Commission adopted twelve decisions on monthly payments. Furthermore, an additional monthly payment decision, adjusting those already granted for the total expenditure chargeable to the year, was adopted in December 2010. For details, please see Annex 4 of the present working document.

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

In 2010, a correction of – EUR 28.0 million was made to the monthly payments effected to the Member States. The most important categories of corrections are detailed in the following points.

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

Pursuant to Article 16 of Council Regulation (EC) No 1290/2005 concerning the budgetary discipline, certain Member States did not always respect the payment deadlines fixed by the Community legislations for the payment of aids to beneficiaries.

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

Due to the exceeding of the payment deadlines, the Commission decided on two occasions, jointly with the monthly payments, reductions for a total amount of – EUR 16.3 million.

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

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

These corrections lead to reductions of the monthly payments. Due to the overspending of the financial ceilings the Commission made financial corrections for a total amount of – EUR 6.7 million.

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

Pursuant to Article 11(4) of Council Regulation (EC) No 320/2006 of 20 February 2006 establishing a temporary scheme for the restructuring of the sugar industry in

the Community<sup>11</sup>, the Commission deducted a sum equivalent to the restructuring amount not collected (– EUR 3.8 million) for the marketing year 2009/2010 from the monthly payments.

Pursuant to Article 5(1)(c) of Commission Regulation (EC) No 883/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the keeping of accounts by the paying agencies, declarations of expenditure and revenue and the conditions for reimbursing expenditure under the EAGF and the EAFRD<sup>12</sup>, the Commission deducted a sum equivalent to the amount for clearance not collected (– EUR 7.1 million) from the monthly payments, and reimbursed a sum equivalent to the amount for clearance that was misbooked (+ EUR 11.1 million).

### 2.2.2. *Centralised direct expenditure by the Commission*

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

For details, please see annex 5 and 6.

## **3. THE IMPLEMENTATION OF THE 2010 EAGF BUDGET**

### **3.1. Introduction**

The 2010 agricultural year was characterised by an increase in agricultural output prices, both in the EU and in world markets. The favourable situation in agricultural markets was further supported by the overall general economic situation as countries gradually started emerging from the deepest recession in decades. The level of EAGF expenditure and the use of available commitment appropriations for market measures, kept almost at its 2009 level, was influenced mostly by the increased needs to cover cereals intervention, the operational funds for producer organisations in the fruits and vegetables sector and by the payment of the aid for the measures taken by the Commission in the dairy sector in 2009. As regards direct payments, the level of EAGF expenditure was higher compared to the one of 2009 because of the continuing phasing-in of these payments to the EU-12 in 2010.

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

The implementation of the budget amounted to EUR 44 046.0 million. This expenditure was funded by the budget's initial appropriations, by using the entire amount of assigned revenue, of EUR 141.7 million, carried over from 2009 and a part of the assigned revenue collected in 2010 amounting to EUR 105.4 million out of a total EUR 1 010.5 million.

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<sup>11</sup> OJ L58 of 28.2.2006, p. 42.

<sup>12</sup> OJ L171 of 23.6.2006, p. 1.

Within Policy area 05-Agriculture and Rural Development, the expenditure for market measures amounted to EUR 3 983.8 million and for direct aids to EUR 39 675.7 million. The expenditure incurred for direct aids exceeded the budget's voted appropriations and it was partly covered by transfers of appropriations from other items of the budget and partly by the revenue which was assigned to the EAGF budget.

Furthermore, the aforementioned total implementation amount includes expenditure for Policy area 11-Fisheries market measures of EUR 30.4 million as well as expenditure amounting to EUR 359.9 million<sup>13</sup> for Policy area 17-veterinary and phyto-sanitary measures.

For details of the budget's implementation by Policy area, please see annexes 7 and 8.

Annex 16 presents a breakdown of the expenditure on market measures, direct payments and audit of agricultural expenditure by item and by Member State.

#### **4. COMMENTS ON IMPLEMENTATION OF 2010 EAGF BUDGET**

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

- Annexes 7 and 8: Analysis of execution of the 2010 EAGF budget. The expenditure incurred for each item of the budget appears in column 6. Columns 2, 3 and 4 indicate, respectively, the source and amount of funding which originates either from voted appropriations or from transfers of assigned revenue and of voted appropriations from other items of the budget.
- Annex 9: Assigned revenue (C4) collected and used in 2010
- Annex 10: Assigned revenue (C5) carried over from 2009 and used in 2010.

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

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

##### *4.1.1. Introduction*

Total payments for this area of the budget amounted to EUR 3 983.8 million and they were funded by the budget's voted appropriations amounting to EUR 4 395.3 million. The appropriations, thus, made available were transferred to other items of the budget in order to cover additional expenditure needed for the single payment scheme and for the accounting clearance of EAGF accounts. As regards assigned revenue, EUR 1.9 million was used to cover the expenditure incurred in the fruits and vegetables sector and the available balance was carried forward to 2011. (NB: Details for this sector appear in point 4.1.8 here below). In items where the budget's

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<sup>13</sup> This amount includes payments of EUR 4.8 million made for policy area 17 on the basis of both assigned revenue carried over from 2009 into 2010 and of assigned revenue freshly collected in 2010.

appropriations were under-spent, the available appropriations were transferred to other items of the budget in order to cover additional expenditure as needed.

Annex 8 presents these details at the level of each budget item.

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

In general, the 2010 climatic conditions have been relatively favourable for cereals with the exception of durum wheat in Italy which was affected by high levels of rain and the drought in Spain and Portugal as of springtime. The result was a cereals harvest of approximately 295 million tonnes which was significant (above the five-year average of 289 million tonnes) although still being lower than the record harvest of 2008/2009. This harvest allowed cereals stocks to be replenished but led to a general decline of cereals prices. Therefore, the overall market situation was difficult in 2010 which necessitated intervention purchases to keep it balanced, in particular, for barley whose price was standing below its intervention price in many Member States.

As regards intervention stocks, they increased from around 1.56 million tonnes at the start of the year to around 5.56 million tonnes by the end of the year. Underlying this global quantity, however, there were variations in the stock levels for individual cereals. For bread-making wheat, stocks increased from 0.08 million tonnes at the start of the year to a level of 0.23 million tonnes by the end of the year. Similarly for barley, stocks increased from 0.93 million tonnes at the start of the year to a level of 5.33 million tonnes by the end of the budget year while for maize stocks went from 0.56 million tonnes at the start of the year to 0.003 million tonnes by the end of the year. In the course of the budget year, purchases of cereals into intervention amounted to 5.56 million tonnes involving intakes of 0.24 million tonnes of bread-making wheat and 5.32 million tonnes of barley while sales of cereals from intervention stocks amounted to 1.56 million tonnes involving 0.09 million tonnes of bread-making wheat, 0.92 million tonnes of barley and 0.552 million tonnes of maize. The higher quantities of cereals purchased compared to the quantity initially forecasted in the 2010 budget and the consequent increase in technical and other costs led to incurring expenditure amounting to EUR 95.7 million. Therefore, in addition to the budget's voted appropriations for this item, its funding was additionally covered by transfers of voted appropriations from other items of the budget amounting to EUR 21.7 million.

With regard to intervention for starch, the 2010 budget forecasted payments for the potato starch premium amounting to 92% of the eligible potato starch quota out of which Member States incurred payments amounting to EUR 39.7 million, ie: 96.8% of the amount initially forecasted.

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

The expenditure incurred for export refunds for processed agricultural products amounted to EUR 51.3 million thus, under-spending the budget's voted appropriations by –EUR 62.7 million. Member States incurred lower expenditure than foreseen mainly for the payment of refunds for both sugar and dairy products incorporated in the exported processed agricultural products. However, it has to be noted that this lower expenditure concerned mainly the dairy sector refunds as the Commission set the refund rate at 0 in November 2009 following the significant

improvement in the dairy market compared to its condition at the time when the Amending Letter for the 2010 budget year was being established.

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

With regard to the distribution of agricultural products to deprived persons, certain Member States did not completely implement their approved 2010 distribution plan for cereals and skimmed milk powder. Furthermore, Member States declared smaller administrative, transfer and transport costs for their 2010 distribution operations in 2010 and left the remainder to be declared in 2011 budget year. These factors resulted in under-spending of the 2010 budget's voted appropriations by – EUR 34.5 million.

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

Export refunds for sugar had been set at zero since the end of September 2008. Therefore, the 2010 budget foresaw only the payments for outstanding export refund balances which were estimated at EUR 12.0 million while Member States actually paid a lower amount of EUR 9.8 million, thus, under-spending the 2010 budget's voted appropriations by approximately EUR 2.2 million.

No sugar was purchased into public storage in 2010. The initial stock of sugar was 0.034 million tonnes. Almost all this quantity, with the exception of 9 tonnes, was distributed to the most deprived persons under the 2010 plan. The liquidation of all the quantity of sugar in public storage resulted in a net overall gain of – EUR 11.4 million for the 2010 budget.

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

Following unfavourable conditions in the olive oil market, the Commission introduced private storage aid for olive oil. However, the quantity of olive oil for which private storage aid was paid was approximately 4% smaller than the quantity forecasted in the 2010 budget, thus, leading to under-spending the budget's voted appropriations by –EUR 1.1 million.

With regard to the aid for the financing of quality improvement work programmes for approved operators' organisations, the Member States concerned incurred lower payments related to the balances retained in the budget for the 2009/2010 part of these programmes leading to under-spending the appropriations retained in the 2010 budget by –EUR 2.8 million.

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

With regard to the processing aids for long flax fibre and for short flax and hemp fibre, the overall expenditure incurred amounted to EUR 18.8 million, thus, under-spending the appropriations foreseen in the 2010 budget by –EUR 1.2 million because of the smaller quantities of short flax fibre for which the processing aid was paid.

The expenditure incurred by Member States for the national restructuring programmes for cotton was as foreseen in the 2010 budget.

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

Under the reform of this sector, the payment of export refunds for fruits and vegetables was discontinued from 1 January 2009. However, the 2010 budget included appropriations for the payment of outstanding balances dating before this date which were estimated at EUR 2.0 million. The expenditure incurred for these balances amounted to EUR 0.4 million for the exports of both fresh and processed fruits and vegetables, thus, under-spending the budget's appropriations by –EUR 1.6 million.

For operational funds for producer organisations which aim at financing their production quality improvement, promotion and commercialisation programmes, EUR 769.0 million were the total credit requirements estimated to be necessary to cover the expenditure forecasted to be incurred by the Member States concerned. Out of this total amount, the Budgetary Authority granted appropriations amounting to EUR 547.0 million because it took account of estimated revenue amounting to EUR 222.0 million which had been assigned to the funding of this scheme in the 2010 budget. Member States eventually incurred payments amounting to EUR 690.0 million which were higher compared to the budget's voted appropriations. These payments were covered by transfer of voted appropriations from other items of the budget amounting to EUR 142.3 million and by part of the revenue, amounting to EUR 0.67 million, which had been assigned to this sector.

The payments incurred by Member States for aid to producer groups for preliminary recognition were higher compared to the appropriations retained in the 2010 budget, thus, leading to an over-execution of these appropriations by EUR 5.2 million as a larger number of producer groups entered into this scheme. This over-execution was covered by a transfer of voted appropriations from other items of the budget amounting to EUR 5.2 million.

The School Fruit Scheme started with the school year 2009/2010 whereby a definitive allocation of EU aid to each participating Member State was established for the period from 1 August 2009 to 31 July 2010. While the amount allocated to the participating Member States amounted to the regulatory ceiling of EUR 90.0 million per school year, it was forecasted that payments amounting to EUR 60.0 million were estimated to be made under the 2010 budget. However, as this was the first year of implementation of the scheme, certain Member States informed the Commission that they will not be able to fully execute the amounts allocated to them. By the end of the 2010 budget year, Member States incurred payments amounting to EUR 29.4 million, thus, under-spending the budget's appropriations by –EUR 30.6 million. It is expected that part of the payments for the school year 2009/2010 will be made in the 2011 budget year.

Under Other Measures (fruit and vegetables) involving payment of still outstanding balances for older measures in the fruits and vegetables sector, Member States incurred expenditure amounting to EUR 2.1 million which was higher compared to the appropriations of EUR 0.8 million retained in the 2010 budget, thus, leading to an over-execution of these appropriations by EUR 1.3 million. This over-execution was covered by using approximately EUR 1.3 million from the revenue assigned to this sector and collected in the course of 2010.

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

The wine sector was reformed as of budget year 2009. Currently, the principal measures left in this sector are the national support programmes and the grubbing up scheme. For the rest of the measures, the 2010 budget included appropriations destined to cover the estimated still outstanding balances of payments concerning these measures and some quantities left in store.

Export refunds for wine were discontinued from the marketing year 2008/09. The 2010 budget included appropriations amounting to EUR 3.0 million for the payment of possible outstanding balances dating before this marketing year. Member States incurred expenditure for such balances amounting to EUR 0.7 million, thus, under-spending the budget's appropriations by –EUR 2.3 million.

Member States incurred payment for the private storage of alcohol amounting to EUR 1.0 million. With regard to the public storage of alcohol, following the reform of the wine sector no intervention purchases of alcohol are possible. The sales of existing stock amounted to EUR 0.98 million hl and they were made, through a number of calls for tender, at an average price of EUR 34/hl as opposed to the 2010 budget's initial estimate of EUR 37/hl. The final stock of alcohol amounted to 0.63 million hl for which end-of-year depreciation amounting to EUR 1.97 million was paid to Member States. The final overall expenditure for the storage of alcohol amounted to EUR 12.1 million and it led to over-spending the 2010 budget's voted appropriations by EUR 5.1 million which was covered by transfer of voted appropriations from other items of the budget.

Aids paid for the use of concentrated and rectified must were higher than the estimated still outstanding balances for which appropriations were retained in the 2010 budget, thus, resulting in an over-spending of the budget's appropriations by EUR 0.6 million which was covered by transfer of voted appropriations from other items of the budget.

For the restructuring and conversion of vineyards, Member States declared recoveries of payments made in previous budget years amounting to –EUR 5.14 million.

With regard to the national support programmes, Member States incurred slightly lower expenditure of – EUR 14.0 million, compared to the amounts foreseen in these programmes, which were nevertheless satisfactorily implemented at approximately 99% of foreseen appropriations.

With regard to the grubbing up scheme, Member States incurred lower expenditure, mainly, because of the smaller area for which the aid was paid compared to the area forecasted in the 2010 budget, thus, leading to under-spending the budget's appropriations by –EUR 11.3 million.

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

With regard to promotion measures paid by Member States, Member States did not pay all the amounts foreseen in the promotion decisions taken by the Commission. Total payments amounted to EUR 46.4 million, thus, leading to under-executing the 2010 budget's appropriations by –EUR 9.6 million.

With regard to promotion measures paid directly by the European Community, the Commission committed almost all the amount of EUR 1.2 million foreseen in the 2010 budget.

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

Aids for a quantity of dried fodder of 3.7 million tonnes were retained in the 2010 budget for the marketing year 2009/10 and for the advances to be paid for the marketing year 2010/11. Member States incurred expenditure for these aids as forecasted in the budget.

The expenditure incurred by Member States for the POSEI programmes amounted to EUR 234.2 million, thus, over-spending the 2010 budget's appropriations by EUR 3.2 million which was covered by transfer of voted appropriations from other items of the budget. This over-spending concerned primarily the POSEIDOM and POSEICAN programmes.

With regard to the Community fund for tobacco, the EU's contribution towards Member States' tobacco reconversion plans amounted to EUR 0.7 million, thus, under-spending the 2010 budget's appropriations by –EUR 0.3 million.

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

The sector's appropriations were based on expected needs arising from the 2009 difficult dairy market situation. Eventually, despite higher payments made for the sector in 2010, the budget's voted appropriations were under-implemented primarily because of the significant improvement of the dairy market conditions prevailing in late 2009 which led the Commission to set the export refund rate for dairy products at zero in November 2009 and stopped the inflow of skimmed milk powder and butter in public storage.

As regards export refunds, the Commission having set the export refund rate for dairy products at zero in November 2009, Member States incurred payments amounting to EUR 186.4 million, thus, under-spending the 2010 budget's appropriations by –EUR 262.6 million.

The aforementioned improvement in the dairy market stopped the inflow of skimmed milk powder and butter in public storage while, on the other hand, the existing stock started being reduced, principally, from removals destined for free distribution to the most deprived persons under the 2010 plan. These stocks were further reduced from rejection of earlier intakes which did not meet quality standards as well as from the resumption of sales of butter and skimmed milk powder under normal conditions.

Specifically as regards public storage of skimmed milk powder, purchases amounted to only 808 tonnes while removals amounted to 0.072 million tonnes as opposed to 0.2 million tonnes and to 0.11 million tonnes respectively which were forecasted in the 2010 budget. The insignificant volume of purchases and the smaller volume of removals led to savings in both technical and financial costs as well as to significant savings to depreciation costs at the time of entry. Furthermore, the removals, involving both rejection of earlier intakes and quantities destined for free distribution to the most deprived persons, were valued at prices which were higher than the book value of the stored skimmed milk powder, thus, leading to the realisation of net gains



for the budget. The combined effect of these factors led an overall net gain for the public storage of skimmed milk powder account amounting to –EUR 5.5 million.

As regards the private storage aid for butter, the appropriations foreseen in the 2010 budget amounted to EUR 22.0 million while the expenditure incurred amounted to EUR 10.6 million because of the lower volume of butter for which this aid was paid for 2010. Furthermore as regards public storage of butter, no purchases were made while removals amounted to 0.077 million tonnes as opposed to 0.067 million tonnes and to 0.03 million tonnes respectively which were forecasted in the 2010 budget. The lack of purchases led to savings in both technical and financial costs. The removals, involving both rejection of earlier intakes, quantities destined for free distribution to the most deprived persons as well as sales of butter in the internal market, were valued at prices which were higher than the book value of the stored butter, thus, leading to the realisation of net gains for the budget. Finally, the high level of prices for butter did not make necessary the payment of the end-of-year depreciation which was foreseen in the 2010 budget. The combined effect of these factors led an overall net gain for the public storage of butter account amounting to –EUR 20.4 million.

Under the specific uses for butterfat scheme, the 2010 budget retained appropriations amounting to EUR 1.0 million for the payment of outstanding balances of this aid relating to previous marketing years. The expenditure incurred was lower, thus, resulting in under-spending the budget's appropriations by –EUR 0.3 million.

With regard to private storage for cheese, payments were made for quantities which were 64% lower than the ones foreseen in the 2010 budget, thus, under-spending the budget's appropriations by –EUR 3.4 million.

With regard to school milk, the quantities distributed were lower than the quantities retained in the 2010 budget, thus, leading to an under-execution of the corresponding appropriations by –EUR 7.1 million.

With regard to the specific support for the dairy sector, Member States made payments amounting to EUR 293.8 million out of the foreseen amount of EUR 300.0 million.

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

The quantity of meat exported with refunds was approximately the same as the one retained in the 2010 budget but the export refund rate paid for fresh meat was 13% higher. Member States paid export refunds amounting to EUR 16.7 million with outstanding balances still to be paid in 2011. As a consequence, the corresponding appropriations were under-spent by approximately –EUR 1.3 million.

As regards exports of live animals, the estimated quantities exported were higher than the ones foreseen in the 2010 budget. Member States paid export refunds amounting to EUR 8.7 million with still outstanding balances to be paid in 2011, thus, over-spending the budget's appropriations by approximately EUR 1.7 million which was funded by transfer of voted appropriations from other items of the budget.

With regard to the exceptional market support measures, ie: the Over Thirty Months Scheme (OTMS) and the Older Cattle Disposal Scheme (OCDS), the 2010 budget

foresaw appropriations amounting to EUR 1.0 million for the payment of still outstanding balances from previous marketing years. Expenditure incurred amounted to EUR 7.0 million thus, over-spending the 2010 budget's appropriations by EUR 6.0 million which was funded by transfer of voted appropriations from other items of the budget.

Under other measures, Member States declared recoveries of payments made in previous budget years amounting to –EUR 7.78 million.

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

The expenditure incurred by Member States for export refunds for fresh and frozen pig-meat and for sausages amounted to EUR 18.8 million, thus, under-spending the budget's appropriations by –EUR 9.2 million because of the smaller quantity of sausages exported as well as because the payments for outstanding balances for export refunds of previous marketing years were smaller than the estimate included in the 2010 budget.

With regard to export refunds for eggs, the exported quantities for all types of eggs decreased by 25% compared to the quantities retained in the 2010 budget while the export refund rates for all types of exported eggs also decreased. Consequently, Member States incurred lower than expected expenditure thus under-spending the 2010 budget's appropriations by –EUR 2.0 million.

For export refunds for poultry, the exported quantities for all types of poultry increased by approximately 20% compared to the quantities retained in the 2010 budget while the export refund rates paid remained unchanged. These elements resulted in over-spending the budget's appropriations by EUR 10.7 million which was funded by transfer of voted appropriations from other items of the budget.

The payments incurred by Member States for specific aid for bee-keeping were slightly higher compared to the appropriations retained in the 2010 budget, thus, leading to an over-execution of these appropriations by EUR 0.3 million which was funded by transfer of voted appropriations from other items of the budget.

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

The voted appropriations for this chapter of the 2010 budget amounted to EUR 39 273.0 million while payments amounted to approximately EUR 39 675.7 million. This level of EAGF expenditure was higher compared to the level of 2009 because of the continuing phasing-in of these aids to the EU-12 in 2010. The apparent over-implementation was, primarily, attributable to the single payment scheme and it was covered partly by the revenue which was assigned to this scheme in the 2010 budget and partly by transfers of appropriations from other items of the budget.

Annex 8 presents these details at the level of each budget item.

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

The appropriations of this article cover principally the expenditure for the single payment scheme (SPS) as well as for the single area payment scheme (SAPS) which

is applied by 10 out of the EU-12 Member States. Both payment schemes are paid independently of production but on certain conditions e.g. respect of cross-compliance.

With regard to the single payment scheme, the Budgetary Authority granted appropriations amounting to EUR 28 480.0 million because it took account of the revenue assigned to this budget item amounting to EUR 700.0 million. Hence, the total available appropriations for the funding of this scheme's needs amounted to EUR 29 180.0 million. However, the Member States concerned incurred expenditure amounting to EUR 29 070.9 million. This expenditure was funded by the budget's voted appropriations of EUR 28 480.0 million as well as by part of the revenue assigned to this scheme amounting to EUR 244.9 million and by transfers of appropriations from other items of the budget amounting to EUR 346.1 million.

The difference between the scheme's initially estimated requirements amounting to EUR 29 180.0 million and its final execution amounting to expenditure of EUR 29 070.9 million shows that a number of Member States did not make full use of their single payment scheme financial envelope. This can be due to leftover balances in the national reserves, to farmers activating only part of their payment entitlements, to the application of sanctions for not complying with the scheme's eligibility conditions. However, it should be pointed out that the rate of implementation in most Member States concerned has increased compared to last year's rate, thus, indicating an improvement in the overall management of the SPS's financial envelopes.

With regard to the single area payment scheme, the Member States concerned incurred payments amounting to EUR 4 460.9 million, thus, resulting in an under-execution of the 2010 budget's appropriations by –EUR 36.1 million. This under-execution is due to the fact that, in some Member States, the total eligible area declared by farmers is smaller than the area fixed in the legislation and which is used for the purpose of calculating the maximum rate of aid per hectare.

With regard to the separate sugar payment scheme, the Member States concerned did not pay the totality of their corresponding budgetary ceilings, thus, resulting in an under-execution of the 2010 budget's appropriations by –EUR 2.0 million.

With regard to the separate fruit and vegetables payment scheme, the Member States concerned made payments amounting to EUR 12.2 million, i.e.: an amount almost equal to the envelope of EUR 12.0 million foreseen in the 2010 budget.

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

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

With regard to these schemes, the Commission had estimated that appropriations amounting to EUR 5 995.0 million (after modulation) were required in 2010. However, Member States incurred expenditure amounting to EUR 5 847.0 million, thus, under-spending the budget's appropriations by –EUR 148.0 million.

Thirty schemes are funded under this article. For most of these schemes, the Member States concerned incurred expenditure which was lower than the budget's retained appropriations such as:

- Crops area payments: -EUR 10.1 million mainly because of a penalty of EUR 6.0 million imposed by the Commission to one of the participating Member States for having advanced to farmers amounts of aid which were higher than the amount due. The remaining amount is most probably due to the eligible area claimed by farmers in 2009 being slightly less than the base area;
- Supplementary aid for durum wheat traditional production zones: -EUR 2.5 million because the area sown with durum wheat has actually been less than the reference area that was used as base area for fixing the amount of aid per hectare;
- Suckler cow premium: -EUR 22.9 million probably due to a small decrease in the herd as well as to the application of sanctions for not complying with the scheme's eligibility conditions;
- Beef special premium: -EUR 2.9 million mainly due to the current level of production being lower compared to the one observed during the reference period;
- Beef slaughter premium for calves: -EUR 7.3 million equally due to the current level of production being lower compared to the one observed during the reference period;
- Beef slaughter premium for adults: -EUR 7.0 million also due to the current level of production being lower compared to the one observed during the reference period;
- Sheep and goat premium: -EUR 11.1 million because one of the Member States concerned was not able to adapt on time the changes in the regulation which allowed for the payment of a higher premium per animal;
- Area aid for cotton: -EUR 37.3 million because in one of the Member States concerned, eligible areas were lower than the base area, also due to a strengthening of the eligibility requirements.

On the other hand, 2 of the Member States concerned incurred expenditure for the aid for energy crops which was EUR 7.7 million higher than the budget's retained appropriations and which was funded by transfer of voted appropriations from other items of the budget.

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

The appropriations of this article intended to cover still outstanding balances for the additional amount of aid paid to farmers in the EU-15 Member States in order to compensate for the modulation applicable to their first EUR 5 000 or less of direct payments. Out of the appropriations amounting to EUR 6.0 million retained in the 2010 budget for this aid, Member States incurred payments amounting to

EUR 3.7 million, thus, under-implementing the budget's appropriations by -EUR 2.3 million.

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

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

No commitment appropriations can be made anymore for these programmes. At the same time, Member States were declaring recoveries of previously paid advances. The final net amount recovered under this article was equal to -EUR 7.1 million.

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

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

This article involves the measures taken in order to reinforce the means of on-the-spot controls and to improve the systems of verification so as to limit the risk of frauds and irregularities in detriment of the Community budget. It also includes the amounts credited into the EAGF budget through the corrections based on the accounting clearance procedure and on the procedure relating to the reduction/suspension of advances.

The European Community directly financed measures mostly for the purchase of satellite images within the framework of the Integrated Administrative and Control System (IACS) by committing the amount of EUR 6.5 million foreseen in the 2010 budget for Monitoring and preventive measures-Direct payments by the European Union.

With regard to the accounting clearance of previous years' accounts, the total amount of corrections amounted to approximately -EUR 54.4 million and originated, mainly, from the 4 accounting clearance decisions adopted by the Commission (Commission decisions 2010/56/EU, 2010/61/EU, 2010/62/EU and 2010/258/EU) within the year and from the reduction/suspension of advances which were deducted from the Member States reimbursements because payment deadlines were not respected. The 2010 budget retained appropriations amounting to -EUR 310.0 million for these corrections. The Commission closed this account by transferring voted appropriations amounting to EUR 256.0 million from other items of the budget and by using assigned revenue of EUR 0.2 million carried over from 2009 into 2010.

With regard to the conformity clearance of previous years' accounts, positive corrections amounting to EUR 5.1 million were adopted by the Commission (Commission decision 2010/152/EU) within the year. The 2010 budget did not retain any appropriations for such positive corrections which were eventually funded by transferring voted appropriations of the same amount from other items of the budget.

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

The appropriations of EUR 3.0 million foreseen in this article of the 2010 budget intended to cover expenditure for which the Commission may be held liable by decision of a court of justice, including the cost of settling claims for damages and interest. No such expenditure was incurred in 2010.

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

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

Appropriations committed with regard to the cost of data collection on approximately 85 876 farm holdings under this network amounted to approximately EUR 13.8 million, thus, under-executing the 2010 budget's commitment appropriations by -EUR 0.2 million.

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

Appropriations committed with regard to cost of data collection on the structure of holdings amounted to approximately EUR 15.0 million, thus, under-executing the 2010 budget's commitment appropriations by -EUR 0.3 million<sup>14</sup>.

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<sup>14</sup> This amount includes payments of EUR 0.2 million made on the basis of assigned revenue carried over from 2009 into 2010.

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

Appropriations committed with regard to the cost of operating the MARS meteorological system amounted to approximately EUR 1.5 million, thus, committing all the appropriations foreseen in the 2010 budget.

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

Appropriations committed with regard to the cost of actions, fairs and publications aimed at improving the level of understanding of the CAP amounted to EUR 7.0 million versus the amount of EUR 8.0 million retained in the 2010 budget.

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

Appropriations committed with regard to operational technical assistance for the EAGF amounted to approximately EUR 1.1 million versus the amount of EUR 2.1 million retained in the 2010 budget.

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

**5.1. Fisheries markets (Chapter 11 02)**

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

Commitment and payment appropriations for the intervention in fishery products totalled EUR 15 500 000, among which EUR 2 000 000 in payment appropriations to finance the preparatory action in view of the creation of a European Markets Information Service. Commitment and payment appropriations were executed for a total sum of EUR 15 443 546 and EUR 10 353 608 respectively, i.e. a difference of EUR 56 453 and EUR 7 142 392 respectively (see tables below).

The implementation rate for payment appropriation is 60% (74% in 2009 and 82% in 2008). For 2010, claims equal to 97,5% of the total payment appropriations were submitted. A number of these requests (corresponding to 43% of the total payment appropriations) were not fully substantiated by the Member States and were duly suspended, which is the main reason for the under-execution.

A second reason relates to the preparatory action for which only 24% (EUR 484 000) of the payment appropriations could be implemented. Payments have had to be delayed due to the need for the contractor to revise some of the deliverables.

*BUDGET 2010 – Commitments*

ITEM	BUDGET 2010	Initial credits	Final credits after transfer	Committed in 2010 financial year	Balance commitments – final credits
11 02 01 01	Intervention in fishery products	15 500 000	15 500 000	15 443 547	56 453
<b>Total</b>		<b>15 500 000</b>	<b>15 500 000</b>	<b>15 443 547</b>	<b>56 453</b>

*BUDGET 2010 – Payments*

ITEM	BUDGET 2010	Initial credits	Final credits after transfer	Committed in 2010 financial year	Balance commitments – final credits
11 02 01 01	Intervention in fishery products	15 500 000	17 500 000	10 353 608	7 146 392
<b>Total</b>		<b>15 500 000</b>	<b>17 500 000</b>	<b>10 353 608</b>	<b>7 146 392</b>

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

Commitment appropriations for the five outermost regions, i.e. the Azores, Madeira, the Canary Islands, French Guiana and Reunion, totalled EUR 14 996 768, which corresponds to the maximum amount provided by the compensation scheme. 100% of the commitment appropriations were committed.

All payments have been suspended in 2010 as a consequence of the action plan elaborated and implemented by DG MARE in view of lifting the reservation of the Director General (declaration of assurance on 2009).

This issue has been analysed by the concerned services of DG MARE and by the Legal Service of the Commission. A definitive position on these payments was taken in early March 2011: the Legal Service came to the conclusion that these payments are eligible and that consequently, the suspension could be lifted.



*BUDGET 2010 – Commitments*

ITEM	BUDGET 2010	Initial credits	Final credits after transfer	Committed in 2010 financial year	Balance commitments – final credits
11 02 03 01	Fisheries programme for the outermost regions	14 996 768	14 996 768	14 996 768	0
<b>Total</b>		<b>14 996 768</b>	<b>14 996 768</b>	<b>14 996 768</b>	<b>0</b>

*BUDGET 2010 – Payments*

ITEM	BUDGET 2010	Initial credits	Final credits after transfer	Committed in 2010 financial year	Balance commitments – final credits
11 02 03 01	Fisheries programme for the outermost regions	17 500 000	23 000 000	0	23 000 000
<b>Total</b>		<b>17 500 000</b>	<b>23 000 000</b>	<b>0</b>	<b>23 000 000</b>

## 5.2. Veterinary and phyto-sanitary measures expenditure (Chapters 17 01 and 17 04)

### 5.2.1. Generalities

More than 95% of the C1 commitment credits available from the 2010 budget have been used; an amount of EUR 338 190 288 out of EUR 354 901 471 available for the operational and administrative credits for veterinary and plant health measures has been committed. A bit more than 90% of the C1 payment appropriations has been used for these measures; an amount of EUR 269 259 831 out of EUR 295 747 822 available was paid.

Via transferts of credits the payment appropriations for the eradication/surveillance programmes (item 17.040101) and the emergency fund (item 17.040301) have been increased by respectively EUR 33 million and EUR 26 million. This increase was needed to cover the co-financing by the EU of the administration of the vaccines against bluetongue in 2009 and the emergency vaccination against bluetongue in 2007/2008. As in previous years, there have been some internal transfers of commitment and payment appropriations.

### 5.2.2. Details

#### 5.2.2.1. Item 17.040101 Animal disease eradication and monitoring programmes

The amount of available credits (all sources) was EUR 277.2 million. After a transfer of credits, executed in the autumn of 2010, an amount of a bit more than EUR 274 million was committed (152 commitments) according to the details mentioned below. This is more or less in line with the number of commitments made in 2009 (163 commitments):

- EUR 68 160 000 for the bluetongue programmes,
- EUR 77 840 000 for the TSE,BSE and scrapie programmes,
- EUR 98 740 000 for the traditional eradication programmes,
- EUR 4 915 000 for avian influenza survey programmes and,
- EUR 24 427 000 for the salmonella control programmes.

As stated above, payment appropriations were increased, via transfert of credits, with EUR 33 million in order to cover payments towards the administration of vaccines against bluetongue. The co-financing of this measure was decided in the middle of 2009. Payment credits were executed via 154 C1 payments for an amount of EUR 187.5 million. Almost EUR 9 million of payment appropriations remained unspent. This is mainly due to the fact that "expensive" programmes were submitted to audits ex ante. However these audits were not closed at the end of 2010. Payments towards these programmes were therefore limited to the first outcomes of the audits. The balance will be paid after closure of the audits. No payments were made on C4 or C5 appropriations.

#### 5.2.2.2. Item 17.040201 – Other measures in the veterinary, animal welfare and public health field

The budget authority increased the commitment envelope from EUR 17.5 million to EUR 18.5 million. Only 67.72% of EUR 12 528 635 of the available envelope was committed. Some envisaged actions in 2010 were not executed: purchase of emergency vaccines for EUR 2.5 million and the contribution towards the EU-FMD trust fund for EUR 2 million.

The payment credits were executed via 207 payments (all from C1) up to a total sum of EUR 6.941 million. The under execution (a bit more than 50%) of the payment credits is due to the fact that the production of the foot-and-mouth antigens (42 million doses) could not take place in 2010 as envisaged. Therefore, a carry-over of approximately EUR 6 million to 2011 was requested.

#### 5.2.2.3. Item 17.040301 – Emergency fund for veterinary complaints and other diseases of animal contaminations which are a risk to public health

The initial envelop of EUR 30 million was decreased via internal transfers to almost EUR 23 million (EUR 5 million went to the feed and food line and EUR 2 million went to the plant health line). Due to the favourable animal health situation of the recent past almost EUR 8 million remained unspent. The envelope of the payment appropriations was increased by EUR 26 million in order to be able to pay for the emergency vaccination against bluetongue in 2007/2008. These payments are the second/third tranche. It is expected that the balance towards this action will be paid in 2011 once the ex ante audits will be closed.

Via 28 payments, an amount of almost EUR 51 million has been paid (99.08% of the available envelope). The bulk went to the above mentioned emergency vaccination against blue tongue (EUR 30 million), followed by the payment towards the old Italian SVD dossier from 2006/2007 (EUR 16 million).

#### 5.2.2.4. Item 17.040401 Plant-health measures – Expenditure on operational management

The commitment appropriations have been increased via internal transfers from EUR 3.2 million to a bit more than EUR 8 million. This increase was needed to cover the financing of the EU contribution towards the eradication of harmful organisms in different Member States (solidarity action). The commitment appropriations available were 100% used.

Payment appropriations have been increased by almost EUR 4 million to EUR 6.272 million. However, it has not been possible to proceed at the year end with payments towards solidarity actions in different Member states.

#### 5.2.2.5. Item 17.040701 Food and feed control – Expenditure on operational management

Commitment appropriations were increased by almost EUR 5 million to reach almost EUR 31 million which was 100 % used. EUR 14 million was committed for the European reference laboratories, EUR 13 million went to the action "better training for safer food and the balance was for other actions (listeria, IT,...).

Payment appropriations were also increased from EUR 19 million to EUR 26.5 million. However, a bit more than EUR 5 million was not spent due to the late presentation of invoices for better training for safer food and the reduced request for advances from the European reference laboratories.

#### 5.2.2.6. Item 17.010401– Plant-health measures – expenditure on administrative measures

The allocated credit amount was EUR 0.250 million. Almost EUR 0.1 million was not committed because an envisaged action couldn't be launched in time. No significant payment was made in 2010.

#### 5.2.2.7. Item 17.010405 – Food and feed control - expenditure on administrative measures

A bit more than 86% of EUR 0.675 million available was committed. For these commitments, only 39.6% was paid.

#### 5.2.2.8. Item 17.010407 – Animal disease eradication and emergency fund - expenditure on administrative management.

Almost 85% of the envelope of EUR 0.250 million was committed. No payment was made in 2010.

#### 5.2.2.9. Item 17.010431 Executive agency for health and consumers – Subsidy for programmes under Heading 2

These appropriations are intended to cover the subsidy for expenditure of the Agency's staff and administration. They were used for more than 96%.

Overview of the commitments made in 2010 (C1)

ITEM	BUDGET 2010	Initial Credits	Final credits after transfer	Committed	Balance commitments-final credits
17.040101	Animal disease eradication & monitoring programmes & monitoring of the physical conditions of animals that could pose a public-health risk linked to an external factor	275 000 000.00	272 202 182.58	269 422 182.58	-2 780 000.00
17.040201	Other measures in the veterinary, animal welfare & public-health field	18 500 000.00	18 500 000.00	12 528 635.44	-5 971 364.56
17.040301	Emergency fund for veterinary complaints & other diseases of animal contaminations which are a risk to public health	30 000 000.00	22 755 924.42	14 981 944.28	-7 773 980.14
17.040401	Plant-health measures. Expenditure on operational management	3 200 000.00	8 287 161.00	8 287 161.00	0.00
17.040501	Community Plant Variety Office - Titles 1 & 2	0.00	0.00	0.00	0.00
17.040502	Community Plant Variety Office - Title 3	0.00	0.00	0.00	0.00
17.040701	Food & feed. Expenditure on operational management	26 000 000.00	30 954 732.00	30 954 730.80	-1.20
17.010401	Plant-health measures. Exp.on administrative management	250 000.00	250 000.00	150 160.00	-99 840.00
17.010405	Food and feed. Exp. on administrative management	675 000.00	628 649.00	581 368.65	-47 280.35
17.010407	Animal disease eradication and emergency fund.	250 000.00	250 000.00	211 283.00	-38 717.00
17.010431	Executive Agency for health and consumers. Subsidy for programmes under Heading 2	1 110 000.00	1 072 822.00	1 072 822.00	0.00
Total		354 985 000.00	354 901 471.00	338 190 287.75	-16 711 183.25

Details of the commitments (C1) done in 2010 financial year by Member State are given in annex12.

Overview of the payments made in 2010 (C1)

ITEM	BUDGET 2010	Initial Credits	Final credits after transfer	Paid	Balance commitments-final credits
17.040101	Animal disease eradication & monitoring programmes & monitoring of the physical conditions of animals that could pose a public-health risk linked to an external factor	170 000 000.00	196 429 222.58	187 533 769.47	-8 895 453.11
17.040201	Other measures in the veterinary, animal welfare & public-health field	13 000 000.00	13 000 000.00	6 941 221.00	-6 058 779.00
17.040301	Emergency fund for veterinary complaints & other diseases of animal contaminations which are a risk to public health	30 000 000.00	51 307 817.42	50 837 644.56	-470 172.86
17.040401	Plant-health measures. Expenditure on operational management	2 500 000.00	6 272 960.00	1 164 408.74	-5 108 551.26
17.040501	Community Plant Variety Office - Titles 1 & 2	0.00	0.00	0.00	0.00
17.040502	Community Plant Variety Office - Title 3	0.00	0.00	0.00	0.00
17.040701	Food & feed. Expenditure on operational management	19 000 000.00	26 490 000.00	21 439 990.88	-5 050 009.12
17.010401	Plant-health measures. Exp.on administrative management	250 000.00	250 000.00	1 440.00	-248 560.00
17.010405	Food and feed. Exp. on administrative management	675 000.00	675 000.00	267 533.97	-407 466.03
17.010407	Animal disease eradication and emergency fund.	250 000.00	250 000.00	0.00	-250 000.00
17.010431	Executive Agency for health and consumers. Subsidy for programmes under Heading 2	1 110 000.00	1 072 822.00	1 072 822.00	0.00
Total		236 785 000.00	295 747 822.00	269 258 830.62	-26 488 991.38

5.2.3. Article 17.0302 - SANCO tobacco: Community Tobacco Fund

All commitment appropriations available in the 2010 budget (EUR 16.9 million), have been used to fund information programmes of the anti-smoking ‘HELP 2.0 – for a life without tobacco’ campaign.

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

designed by young people at all stages. It is one of the largest public health awareness-raising initiatives ever organised in the world.

"Help TV Campaign" was launched on "World No Tobacco Day 31st May 2010" on 136 national TV channels across 27 Member States, with a Pan-European TV campaign following in September, based uniquely on the prevention theme 'Cloud' advert. The three adverts, addressing cessation, prevention and passive smoking, were based around the "tips" concept which is at the heart of the Help campaign – the films show a young European's absurd tip on how to tackle a smoking issue, and then lead the audience to real advice available on the Help website. 25,900 spots were broadcast in 2010, with a total of 517 522 000 contacts achieved in the 15-34 year old target group.

The TV campaign is systematically pre and post-tested by Ipsos, the survey-based market research company. Interviews with 26,000 Europeans following the broadcast of the TV campaign are the basis for in-depth evaluation of the impact of the "Help" message across Europe. The Ipsos results show that the Help campaign had a wide reach and the key messages were clearly understood as 43% of all Europeans and 67% of Europeans under 25 years old saw the TV adverts; 90% of young Europeans understood that help was available and 89% of young Europeans recalled that the campaign said a website/phone was also available to provide help.

Online Campaign: In order to reach its core audience (15-24 year olds), the HELP campaign's presence in the webosphere was reinforced with specific online campaigns and an investment in online search. The campaigns were present on youth-oriented national websites in all European countries and on pan-European sites such as Facebook, Yahoo, MSN and YouTube. Original creatives were used in order to catch the attention of web users and bring them to the Help website. A total of 2 150 million impressions were achieved in 2009 and 2010.

Press and public relations were capitalised upon by the Help campaign in 2010 as a unique way to enter the everyday lives of our targets and reinforce the power and reality of the Help message. The purpose of the PR activities in 2010 was to obtain maximum editorial coverage about Help in the print press, on the Internet and on radio and television. In total over 2,400 press cuttings related to the Help campaign were collected.

A widespread in-the-field activity took place as part of the local relay of the Help campaign in 2009 and 2010. Over 750 events took place across the 27 Member States, including a major launch of the campaign around World No Tobacco Day in 2009 and 2010, at the Brussels 20 km race. The general public could carry out CO (carbon monoxide) measurements at the Help stands, an interactive and entertaining way to make visitors aware of the effects of tobacco on their health. Over 235,000 CO tests were carried out over the two years.

The new and improved Help campaign website ([www.help-eu.com](http://www.help-eu.com)), active in 22 languages, was launched following a consultation with young people, and boasts even more interactive features including the "MyHelp Space" personalised page, a relay of all the campaign actions (films, events, tips, Helpisodes) and videos featuring serious advice from anti-smoking experts. It received nearly 8.9 million visitors in 2009 and 2010.

In line with the “tips” strategy at the heart of the campaign, the Help website invites users to contribute their own absurd or serious tips in the form of home-made videos and posters, as well as screening tip videos recorded at Help events. Over 3,200 tips were collected in the field and on the website in 2009 and 2010.

For the first time ever, the Help website was also accompanied by “Help in your Pocket” in 2010, a mini-site accessible through your mobile, which allows users to get help whenever and wherever they are.

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

*BUDGET 2010 – Commitments*

Article	BUDGET 2010	Initial credits	Final credits after transfer	Committed in 2010 financial year	Balance commitments – final credits
17 03 02	Community Tobacco Fund - Information Programmes	16 900 000	16 900 000	16 900 000	0
<b>Total</b>		<b>16 900 000</b>	<b>16 900 000</b>	<b>16 900 000</b>	<b>0</b>

## 6. IMPLEMENTATION OF ASSIGNED REVENUE

### Policy area 05-agriculture and rural development

#### 6.1. Revenue assigned to EAGF

The assigned revenue actually carried over from 2009 into 2010, amounted to EUR 141.7 million and has entirely been used in financing expenditure of the 2010 budget year in accordance with article 10 of the Financial Regulation. This amount covered expenditure of EUR 0.7 million for the operational funds for producer organisations, of EUR 140.7 million for the single payment scheme, of EUR 0.2 million for the accounting clearance of previous years' accounts and of EUR 0.2 million for the surveys on the structure of agricultural holdings.

As far as the assigned revenue collected in 2010, the annexed annex 10 shows that this revenue amounted to EUR 1 010.5 million and it originated from:

- The corrections of the conformity clearance procedure which amounted to approximately EUR 735.1 million.
- The receipts from irregularities which amounted to approximately EUR 172.4 million.
- The milk levy collections which amounted to approximately EUR 103.0 million.
- A part of the assigned revenue collected in 2010 amounting to EUR 105.4 million was used in order to cover expenditure incurred within the year:

- EUR 1.2 million was used to cover expenditure for other measures in the fruits and vegetables; and
- EUR 104.2 million was used to cover expenditure for the single payment scheme.

The balance of the assigned revenue collected in 2010 amounting to EUR 905.1 million was automatically carried over into the 2011 budget in order to fund budgetary needs of that year.

For details please see annex 9 and 10.

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

The total amount of assigned revenue paid by Member States in 2010 was EUR 606.8 million equal to the initially estimated amount. In addition, the assigned revenue carried over from 2009 into 2010 amounted to EUR 768.3 million. Therefore, the total amount of assigned revenue available to the EU budget in 2010 in the form of temporary restructuring amounts came to EUR 1 375.1 million.

After the aid payments made to the beneficiaries of the sugar restructuring fund, the temporary restructuring amounts present a balance of EUR 1 044.8 million which was carried forward into 2011.

For details please see annex 9 and 10.

## **6.3. Sugar Restructuring Fund**

In the course of the 2010 budget year, Member States made total net payments for aids to the restructured sugar industry, for diversification aids as well as for aids to sugar refining which amounted to approximately EUR 330.3 million. These aids were paid from the aforementioned revenue originating from the temporary restructuring amounts in the sugar sector and specifically from the assigned revenue carried over from 2009 into 2010.

For details, please see annex 9 and 10.

## **7. BREAKDOWN BY TYPE OF EXPENDITURE**

The total EAGF expenditure amounts to EUR 44 046.0 million (excluding the Sugar Restructuring Fund). Hereafter, this expenditure is presented broken down into the most significant categories along with the percentage that these represent in the total EAGF expenditure for 2010:

### **Storage**

Expenditure for storage amounted to EUR 93.6 million, i.e.: 0.21% of the total. The main products involved were cereals, wine, olive oil and cheese.

### **Export refunds**



Spending on export refunds amounted to EUR 385.1 million, i.e.: 0.87% of the total and it related mainly to dairy products, pig-meat, non-annex I products and beef meat.

### **Other market measures**

In addition to storage and export refunds, the expenditure for other market measures expenditure amounted to EUR 3 454.8 million, i.e.: 7.84% of the year's total. This category covers expenditure mainly relating to cereals, food programmes, fruit and vegetables, wine, milk and milk products, beef and veal and pig meat. This expenditure incorporates other minor amounts and it includes the corrections arising from the audit of agricultural expenditure.

### **Direct payments**

Expenditure for direct payments amounted to EUR 39 675.7 million, i.e.: 90.1% of the total.

### **Direct expenditure under centralised management**

This expenditure amounting to EUR 443.9 million, i.e.: 1.01% was paid directly by the Commission and it mostly covered the expenditure relating to veterinary and phyto-sanitary measures as well as to farm accounting and agricultural surveys.

### **Rural development**

No commitment appropriations were foreseen in the 2010 budget for the Guarantee Section of the ex-EAGGF<sup>15</sup>. At the same time, Member States declared recoveries of previously paid amounts of -EUR 7.1 million.

The evolution of this breakdown by type of expenditure for the period 2005-2010 is presented in annex 32.

## **8. SPECIFIC ACTIVITIES**

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

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

When this emergency programme ended, the Community received many calls for this type of measure to be applied on a permanent basis. The Commission submitted a proposal to the Council, which adopted it as Regulation (EEC) No 3730/87 laying down general rules for the supply of food from intervention stocks to designated organisations for distribution to the most deprived persons in the Community. The Commission then adopted an implementing regulation (Commission Regulation

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<sup>15</sup> Rural development financed by the ex-European Agricultural Guidance and Guarantee Fund-Guarantee Section (EAGGF) –Programming period 2000-2006.

(EEC) No 3149/92<sup>16</sup>). In 2007, Council Regulation (EEC) No 3730/87 was repealed and provisions for this scheme were integrated in article 27 of the "Single CMO"<sup>17</sup> Regulation.

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

In 2010, a total of 19 Member States wished to take part in the action. The appropriations were shared among the participating Member States according to the number of persons at risk of poverty and the GNI based on the most recent Eurostat statistics, together with the needs for food aid reported by Member States authorities to the Commission. The annual plan was established after consultation of the charities. It was administered at national level by the authorities of the participating Member States. Each Member State designated the organisations that had to distribute food to the needy.

In 2010, products available in EU intervention stocks were sufficient to meet almost completely the demands of the participating Member States. In particular, almost 90% of the expenditure on food procurement was sourced from intervention stocks of sugar, cereals, butter and skimmed milk powder. Only for cereals, additional market purchases were needed. The measure also allowed the transfer of cereals, sugar, butter and skimmed milk powder from the Member States where stocks were available, to Member States where such stocks were necessary to implement the scheme but unavailable in Community storage.

The annual plan 2010 was published on 20 November 2009 as Commission Regulation (EC) 1111/2009<sup>18</sup>, the financial resources made available for the participating Member states to implement the plan accounted for EUR 478 million while final appropriations for this measure from the budget amounted to EUR 500 million.

In the 2010 plan, the budget appropriations allocated to each participating Member State amounted to:

**TABLE 1**

2010 Plan – Allocation of budget appropriations

<b>Member State</b>	<b>EUR</b>
Belgium	7 806 433
Bulgaria	8 565 832
Czech Republic	133 893
Estonia	761 012

<sup>16</sup> OJ L 313, 30.10.1992, p. 50.

<sup>17</sup> Council Regulation (EC) No 1234/2007 of 22 October 2007, OJ L 299, 16.11.2007, p. 1.

<sup>18</sup> OJ L 306, 20.11.2009, p. 5.

Ireland	818 816
Greece	20 044 478
Spain	52 623 664
France	78 103 609
Italy	122 456 856
Latvia	5 119 849
Lithuania	8 859 115
Luxembourg	107 483
Hungary	14 770 126
Malta	698 841
Poland	97 405 034
Portugal	22 516 761
Romania	29 951 704
Slovenia	2 619 927
Finland	4 636 567
<b>Total</b>	<b>478 000 000</b>

Within the aforementioned allocations, the quantities of each type of product to be withdrawn from Community intervention stocks for distribution to the most deprived persons amounted to:

**TABLE 2**

2010 Plan – Allocation of public storage products – (In tonnes)

<b>Member State</b>	<b>Cereals</b>	<b>Butter</b>	<b>Skimmed milk powder</b>	<b>Sugar</b>
Belgium	29.067	1.285	-	1.507
Bulgaria	54.104	-	-	1.724
Czech Republic	302	20	22	9
Estonia	5.147	-	1	-
Ireland	-	350	-	-
Greece	64.397	-	5.889	-
Spain	181.248	9.335	1.603	3.483
France	168.998	13.033	12.050	3.247
Italy	283.206	20.000	18.166	4.006
Latvia	22.951	-	969	-
Lithuania	40.317	145	1.212	1.182
Hungary	95.687	-	-	1.938
Malta	4.740	-	-	-
Poland	387.305	1.901	17.952	10.823

Portugal	47.522	5.079	1.826	1.045
Romania	135.555	-	4.500	5.577
Slovenia	9.810	-	600	289
Finland	25.371	-	500	-
<b>Total</b>	<b>1.555.726</b>	<b>51.148</b>	<b>65.290</b>	<b>34.832</b>

Allocation for Luxembourg for the purchase of milk powder on the EU market: EUR 101 880.

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

**TABLE 3**

2010 Plan – Allocation of budget appropriations for purchase of cereals on the market

<b>Member State</b>	<b>Cereals (in EUR)</b>
Belgium	1.117.572
Bulgaria	2.080.196
Czech Republic	11.600
Estonia	197.884
Ireland	-
Greece	2.475.950
Spain	6.968.699
France	6.497.704
Italy	10.888.824
Latvia	882.424
Lithuania	1.550.130
Luxembourg	-
Hungary	3.679.017
Malta	182.233
Poland	14.891.236
Portugal	1.827.127
Romania	5.211.876
Slovenia	377.183
Finland	975.485
<b>Total</b>	<b>59.815.140</b>

For the 2010 budget year, the participating Member States spent approximately EUR 465.5 million for the food programmes, as detailed in the following table:

**TABLE 4**

Expenditure declared on the 2010 plan until October 2010

<b>Member State</b>	<b>EUR</b>
Belgium	7 631 260
Bulgaria	8 366 252
Czech Republic	41 884
Estonia	728 416
Ireland	776 129
Greece	9 707 245
Spain	54 822 092
France	77 860 521
Italy	123 097 056
Latvia	4 905 645
Lithuania	8 757 132
Luxembourg	100 422
Hungary	14 503 320
Malta	718 506
Poland	95 697 294
Portugal	21 631 557
Romania	29 436 017
Slovenia	2 704 584
Finland	4 003 408
<b>Total</b>	<b>465 488 740</b>

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

The legal basis for information and promotion programmes for agricultural products implemented in the EU and elsewhere is provided by Council Regulation (EC) No 3/2008 and Commission Regulation (EC) No 501/2008.

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

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

In 2010, 29 new promotion programmes were approved by two separate Commission decisions concerning both the internal market and in third countries, and payments made by Member States from the EU budget for promotion measures amounted to EUR 46.4 million, compared to the 2010 budget appropriations of EUR 56 million. This discrepancy was mainly due to temporary under consumption of certain programmes as well as, for some activities realised in third countries, favourable dollar/Euro exchange rate. Last but not least, the impact of unexpected events has to be mentioned and, in particular, the abandonment of 1 promotion programme in the milk sector, the contract of which was duly signed at the beginning of 2010 but its realisation never started.

## **9. CONTROL MEASURES**

### **9.1. Introduction**

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

(a) compulsory administrative structure at the level of Member States, centred around the establishment of paying agencies and an accreditation authority at high level which is competent for issuing and withdrawing the agency's accreditation. The decision for issuing the accreditation is based on a detailed review by an external audit body;

(b) detailed systems for controls and dissuasive sanctions to be applied by those paying agencies, with common basic features and special rules tailored to the specificities of each aid regime;

(c) ex-post controls by independent audit bodies on the paying agencies' annual accounts and the functioning of their internal control procedures (under Regulation (EC) No 885/2006<sup>19</sup>) and by special departments on aid measures other than direct payments covered by the IACS (checks based on Regulation (EC) No 485/2008<sup>20</sup>);

(d) clearance of accounts through the Commission (both annual financial clearance and multi-annual conformity clearance).

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

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19 OJ L 171, 23.6.2006, p. 90–110.

20 OJ L 143, 3.6.2008, p. 1–9.

Article 9(1) of Regulation (EC) No 1290/2005<sup>21</sup> provides for the general obligation of Member States to ensure that transactions financed by the EAGF and the EAFRD are carried out and executed correctly, to prevent and deal with irregularities and to recover amounts unduly paid.

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

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

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

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

Council Regulation (EC) No 73/2009<sup>22</sup> and Commission Regulation (EC) No 1122/2009<sup>23</sup> 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 payment entitlements, aid applications and integrated controls system (claim processing, on-the-spot checks and sanctioning mechanisms) and a system for identifying and registering animals where applicable. The IACS is fully automated and provides highly efficient controls by maximising the use of computerised and remote controls.

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

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<sup>21</sup> OJ L 209, 11.08.2005, p. 1.

<sup>22</sup> OJ L30, 31.1.2009, p.16.

<sup>23</sup> Commission Regulation (EC) No 1122/2009 of 29 October 2009 laying down detailed rules for the implementation of Council Regulation (EC) No 73/2009 as regards cross-compliance, modulation and the integrated administration and control system, under the direct support schemes for farmers provided for that Regulation, as well as for the implementation of Council Regulation (EC) No 1234/2007 as regards cross-compliance under the support scheme provided for the wine sector provided for in Council Regulation (EC) No 479/2008.

The use of standing databases, which are appropriately updated, is well adapted to the schemes whereby aids are directly paid to the farmers and based on the surfaces or on the number of animals, in that the risk can be reduced to the lowest levels.

For the financial year 2010, the IACS covered some 89% of the EAGF-expenditure. Furthermore, the relevant components of the IACS are applicable to the rural development measures, which are based on area or number of animals. Such measures include, inter alia, agri-environment and animal welfare measures, less-favoured areas and areas with environmental restrictions and afforestation of agricultural land.

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

### **9.3. Market measures**

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

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

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

Regulation (EC) No 485/2008 provides for an ex-post control system which is a complement to the sectoral control systems described above. The system constitutes an extra layer of control which contributes to the assurance that transactions have been carried out in conformity with the rules or otherwise allows recovering the unduly paid amounts.

The ex-post scrutiny is to be carried out by a body in the Member State, which is independent of the departments within the paying agency responsible for the pre-payment controls and the payments. It covers a wide range of CAP subsidies including export refunds, processing and production subsidies etc. In fact, the ex-post scrutiny covers all subsidies paid to beneficiaries from EAGF (except payments covered by IACS and those excluded by Regulation (EC) No 2311/2000<sup>24</sup>).

In 2010, 4 missions were carried out to review Member State's implementation of scrutiny under R.485/2008 (FI, RO, SE and SK). The missions showed that in general checks pursuant to Regulation (EC) No 485/2008 function well in the Member States. In addition 4 Member States were monitored more closely by desk

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<sup>24</sup> OJ L 265, 19.10.2000, p. 10.



audit as to their efforts to carry out the minimum number of scrutinies more timely (BE, ES, CY and LV).

In 2010 Member States scrutiny services completed ex-post controls in respect of the budget items subject to scrutiny for which payments were made in financial year 2008. The annual reports on the scrutiny period July 2009-June 2010 shows 90% of the planned scrutinies were completed and 9% of planned scrutinies was ongoing. The regulation also foresees Member States providing mutual assistance in the performance of scrutinies. In the 2009/2010 scrutiny period nearly 200 such requests were fulfilled.

## **10. CLEARANCE OF ACCOUNTS**

### **10.1. Conformity clearance - introduction**

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

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

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

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

### **10.2. Conformity clearance – audits and decisions adopted in 2010**

#### **10.2.1. Audits**

The following table presents an overview of the conformity missions and their coverage in respect of financial year 2010, broken down per ABB-activity:

Financial Year 2010	ABB 02	ABB 03	ABB 04 <sup>1)</sup>	Total <sup>2)</sup>
Number of conformity audits with missions carried out <sup>3)</sup>	40	39	37	116

<sup>1)</sup> concerns only EAFRD, thus excluding the EAGGF Guidance section.

<sup>2)</sup> Not including 11 audits covering cross-compliance, 4 audits covering entitlements and 3 audits covering irregularities.

<sup>3)</sup> If an audit covers more than one ABB, it is allocated to all ABB covered by that audit.

## 10.2.2. Conformity decisions

During the financial year 2010, three conformity decisions were adopted which had a financial impact in the year. These decisions resulted in the exclusion from EU financing of a total of EUR 733.34<sup>25</sup> million covering expenditure in the financial years from 1996-2008:

- Decision 2009/721/EC of 24 September 2009 – 31st Decision, amount of EUR 177.68 million,
- Decision No 2010/152/EC of 11 March 2010 – 32nd Decision, amount of EUR 330.25 million,
- Decision No 2010/399/EC of 15 July 2010 – 33rd Decision, amount of EUR 225.41 million.<sup>26</sup>

The breakdown according to sectors is as follows:

**in EUR million**

	Decision 31	Decision 32	Decision 33
Area aids / Arable crops	104.89	66.17	195.72
Cotton, flax and hemp, silk worms	0	105.45	0
Dried fodder and seeds	0	-2.24	0
Export Refunds	11.12	10.41	0.13
Financial Audit	10.6	-0.24	5.47
Fruit and vegetables	5.06	54.65	6.88
Intervention storage	0.17	8.33	10.82
Irregularities	-0.15	0	0
Livestock premiums	6.16	17.32	0.94
Milk Products	0.2	0.37	0
Olive oil and oils and fats	33.32	-0.2	1.3
Rural development	6.31	68.24	4.17
<b>Grand Total</b>	<b>177.68</b>	<b>330.25</b>	<b>225.41</b>

The amounts are excluding the overlapping financial corrections.

<sup>25</sup> The total amount of conformity corrections was EUR 735.12 million as it included conformity corrections of EUR 1.8 million which were part of accounting clearance decisions. The corrections which were part of conformity decisions are allocated as in the table.

<sup>26</sup> This amount includes overlapping corrections of EUR 6.21 million (i.e. for corrections which are offset either completely or partially by previous corrections).

Regulation (EC) No 1290/2005 introduced an automatic clearing mechanism for non recovered irregular payments after 4 years or, in case the recovery is challenged in national courts, 8 years after the establishment of the irregularity. The financial consequences of non recovery are shared by the Member State concerned and the EU on a 50 %-50 % basis. The Commission may still decide to charge the Member State for 100 % in cases of negligence by the Member State.

Regarding financial year 2009, Member States reported the information about recovery cases by 1 February 2010. The Member States recovered around EUR 111 million during financial year 2009, and the outstanding amount still to be recovered from beneficiaries at the end of that financial year was EUR 1 115 million. The financial consequences of non recovery for cases dating from 2005 or 2001 account to EUR 34.7 million to the Member States. Around EUR 21 million were borne by the EU budget for cases reported irrecoverable during financial year 2009.

### **10.3. Financial clearance**

#### *10.3.1. Introduction*

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

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

#### *10.3.2. Decisions*

##### **10.3.2.1. Financial clearance for financial years 2006, 2007 and 2008**

In respect of financial year 2006 and 2007, only the EAGF accounts of ARBEA (Italy) were still outstanding. The total amount still to be cleared was EUR 124 million in financial year 2006 and EUR 101 million in financial year 2007, representing 0.2 % of total annual expenditure. These accounts have now been proposed for clearance in a Commission Decision adopted in the course of February 2011.

In respect of financial year 2008, and following the clearance of the EAGF accounts of ARBEA (Italy) which has been proposed together with the above-mentioned Decisions, only the accounts of OPEKEPE (Greece) are still outstanding in respect of EAGF. The amount still to be cleared is EUR 2 461 million.

### 10.3.2.2. Financial clearance decision for the financial year 2009

On 30 April 2010, the Commission adopted a Decision clearing the annual accounts of 74 paying agencies in respect of their expenditure financed under the EAGF. By means of its decision, it cleared amounts of EUR 39 197.4 million.

EUR 4 351 million were still to be cleared, concerning the paying agencies Baden-Württemberg, Hessen, IBH and Helaba (Germany), AGEA and ARBEA (Basilicata) and PIAA (Romania). All these accounts have been cleared in the meantime, either in the Commission Decision adopted on 30 November 2010 (for the German paying agencies) or in the Commission Decision adopted in the course of February 2011 (for AGEA ARBEA and PIAA).

Therefore, all the accounts have now been cleared in respect of financial year 2009.

## 10.4. Appeals brought before the Court of Justice against clearance decisions

### 10.4.1. Judgments handed down

In the financial year 2010 the Court handed down 2 judgments in appeals brought by the Member States against clearance decisions.

In financial year 2010 the Court rejected appeals brought in the following cases:

- judgment of 22 April 2010 in case T-274/08 brought by Italian Republic,
- judgment of 22 April 2010 in case T-275/08 brought by Italian Republic.

### 10.4.2. New appeals

In the financial year 2010, 8 new appeals were brought by the Member States against clearance decisions:

- T-469/09 brought by Hellenic Republic on 23 November 2009
- T-486/09 brought by Republic of Poland on 4 December 2009
- T-491/09 brought by Kingdom of Spain on 3 December 2009
- T-500/09 brought by Italian Republic on 7 December 2009
- T-215/10 brought by Hellenic Republic on 11 May 2010
- T-230/10 brought by Kingdom of Spain on 21 May 2010
- T-241/10 brought by Republic of Poland on 24 May 2010
- T-453/10 brought by Northern Ireland Department of Agriculture and Rural Development on 24 September 2010.

#### 10.4.3. *Appeals pending*

The situation as at 15 October 2010 with regard to appeals pending is shown, together with the amounts concerned, in annex 34.

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

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

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

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

The Committee on Budgetary Control monitored the correct implementation of the 2008 budget. It was asked to draw up the Parliamentary Decision (OJ L 252, 25 September 2010) by which discharge (in respect to the implementation of the general budget of the European Union for the 2008 financial year) was granted to the Commission on 5 May 2010.

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

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

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

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

### 11.2.2. Annual Report 2009

Each year the Court of Auditors draws up a report which over several chapters scrutinises the management of the Union's budget for the previous financial year. This report is forwarded to the other institutions of the Union and is published, together with the Commission replies to the observations of the Court of Auditors, in the Official Journal of the European Union.

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

The annual report for the 2009 financial year<sup>27</sup> presented a revised structure. Former chapters on the Commission's internal control system and on budgetary management were merged into the DAS chapter and the policy group chapters. As a result, the numbering of the latter was altered and DG AGRI activities, including the European Agricultural Guarantee Fund expenditure, are now covered in chapter 3 "Agriculture and natural resources" of the Court's annual report. The Court of Auditors concludes as regards the legality and regularity of the underlying transactions that the estimated error rate for the policy group "Agriculture and natural resources" lies between 2% and 5%. The Commission considers that the error rate is just above 2%, thus confirming the overall positive assessments of previous years.

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

Regularity of transactions in agriculture and rural development (3.18-3.23; 3.70; Annex 3.1)

Systems related to regularity of transactions in agriculture and rural development (3.27-3.49; 3.71-3.74; Annex 3.2)

Recoveries (3.50-3.51)

The Commission's clearance of accounts procedures (3.52-3.56; Annex 3.5)

The annual activity report of the Director General for Agriculture and Rural Development (3.65-3.68; Annex 3.3)

The follow-up to previous observations is included in Annex 3.4 and relates to issues such as interest rate subsidies, simplification in the area of rural development, IACS and SPS.

Like in previous years, the Court's statement of assurance is included in Chapter 1 "Statement of Assurance and supporting information".

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<sup>27</sup> OJ C 303, 9.10.2010, p.1.

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

In calendar year 2010, the Court published four special reports in the field of agriculture:

Special report No 10/2010 "Specific measures for agriculture in favour of the outermost regions of the Union and the smaller Aegean islands", published on 22 December 2010;

Special report No 07/2010 "Audit of the clearance of accounts procedure", published on 29 October 2010;

Special report No 06/2010 "Has the reform of the sugar market achieved its main objectives?", published on 10 November 2010;

Special report No 05/2010 "Implementation of the Leader approach for rural development", published on 16 November 2010.

## **12. BASIC RULES GOVERNING EAGF AND AMENDMENTS MADE IN 2010**

### **12.1. Checks**

- Council Regulation (EC) No 485/2008 of 26 May 2008 on scrutiny by Member States of transactions forming part of the system of financing by the European Agricultural Guarantee Fund (Codified version) (OJ L 143, 3.6.2008, p. 1);
- Commission Regulation (EC) No 4/2004 of 23 December 2003 laying down detailed rules for the application of Council Regulation (EEC) No 4045/89 on scrutiny by Member States of transactions forming part of the system of financing by the Guarantee Section of the European Agricultural Guidance and Guarantee Fund (OJ L 2, 6.1.2004, p. 3);  
as last amended by Regulation (EC) No 40/2006 of 10 January 2006 (OJ L 8, 13.1.2006, p. 4);
- Council Regulation (EC) No 73/2009 of 19 January 2009 (OJ L30, 31.1.2009, p. 16) establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers, amending Regulations (EC) No 1290/2005, (EC) No 247/2006, (EC) No 378/2007 and repealing Regulation (EC) No 1782/2003;  
as last amended by Commission Regulation (EU) No 360/2010 of 27 April 2010 (OJ L 106, 28.4.2010, p. 1–4 )
- Commission Regulation (EC) No 1122/2009 of 30 November 2009 (OJ L 316, 2.12.2009, p. 65) laying down detailed rules for the implementation of Council Regulation (EC) No 73/2009 as regards cross-compliance, modulation and the integrated administration and control system, under the direct support schemes for farmers provided for that Regulation, as well as for the implementation of Council Regulation (EC) No 1234/2007 as regards cross-compliance under the support scheme provided for the wine sector and repealing Commission Regulation (EC) No 796/2004 of 21 April 2004 (OJ L 141, p. 18);

as last amended by Commission Regulation (EU) No 146/2010 of 23 February 2010 (OJ L 47, 24.2.2010, p. 1–3)

## **12.2. Clearance of accounts**

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

## **12.3. Public storage**

### **(a) Basic rules**

- Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy (OJ L 209, 11.8.2005, p.1), as last amended by Regulation (EC) No 473/2009 of 25 May 2009 (OJ L 144, 9.6.2009, p. 3);
- Council Regulation (EC) No 1234/2007 of 22 October 2007 establishing a common organisation of agricultural markets and on specific provisions for certain agricultural products - Single CMO Regulation - (OJ L 299, 16.11.2007, p.1), as last amended by Regulation (EU) No 513/2010 of 15 June 2010 (OJ L 150, 16.06.2010, p.40-41);
- Commission Regulation (EEC) No 3149/92 of 29 October 1992 laying down detailed rules for the supply of food from intervention stocks for the benefit of the most deprived persons in the Community (OJ L 313, 30.10.1992, p. 50), as last amended by Regulation (EC) No 46/2010 of 19 January 2010 (OJ L 14, 20.1.2010, p. 1);
- Commission Regulation (EC) No 884/2006 of 21 June 2006 laying down detailed rules for the application of Council Regulation (EC) No 1290/2005 as regards the financing by the European Agricultural Guarantee Fund (EAGF) of intervention measures in the form of public storage operations and the accounting of public storage operations by the paying agencies of the Member States (OJ L 171, 23.6.2006, p. 35), as last amended by Regulation (EC) No 720/2009 of 6 August 2009 (OJ L 205, 7.8.2009, p. 15);
- Commission Regulation (EU) No 1272/2009 of 11 December 2009 laying down common detailed rules for the implementation of Council Regulation (EC) No 1234/2007 as regards buying-in and selling of agricultural products under public intervention (OJ L 349 29.12.2009, p. 1), as last amended by Regulation (EU) No 742/2010 of 17 August 2010 (OJ L 217, 18.8.2010, p. 4);



(b) Depreciation on buying in

- Commission Regulation (EC) No 1011/2009 of 26 October 2009 fixing the depreciation coefficients to be applied when agricultural products are bought in, for the 2010 accounting year (OJ L 280, 17.10.2009, p 42);

(c) Additional depreciation at the end of the financial year

- Commission Decision C (2010) 7022 of 13 October 2010 (not published) fixing the amounts and detailed rules for the depreciation of stocks of certain agricultural products bought into public intervention by the Republic of Bulgaria, the Czech Republic, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Cyprus, the Republic of Hungary, the Portuguese Republic and the Republic of Finland during the 2010 financial year;

(d) Uniform interest rate

- Commission Regulation (EC) No 1012/2009 of 26 October 2009 fixing the interest rates to be used for calculating the costs of financing intervention measures comprising buying-in, storage and disposal for the 2010 EAGF accounting year (OJ L 280, 27.10.2009, p. 44);

(e) Standard amounts

- Commission Decision C(2009) 6772 of 11 September 2009 (not published) fixing, for the 2010 accounting year, the standard amounts to be used for financing physical operations arising from the public storage of agricultural products.

## 13. ANNEXES

## ANNEXES

### **General**

1. EAGF budgetary procedure for 2010
2. Part of ex-EAGGF-Guarantee & EAGF budget in the EU budget, 2004 to 2010

### **Cash position and management of appropriations**

3. Summary of outturn for 2010
4. Monthly reimbursements to Member States in the 2010 financial year
5. Direct payments by the European Commission in the 2010 financial year. Part I (Diff.Appr.)
6. Direct payments by the European Comm. in the 2010 financial year. Part II (Non-Diff. Appr.)

### **Budget outturn**

7. EAGF 2010 Analysis of Budget execution – Part I: Summary Table
8. EAGF 2010 Analysis of Budget execution – Part II: Detailed Table
9. EAGF 2010 Analysis of execution of Assigned revenue C4
10. EAGF 2010 Analysis of execution of Assigned revenue C5
11. EAGF 2010 Veterinary & Plant Health measures. Budget execution financed by EAGF
12. EAGF 2010 Veterinary & Plant Health measures. Budget execution by MS financed by EAGF
13. EAGF 2010 Expenditure for Direct aids by measure and by Member State
14. EAGF 2010 Expenditure for Export refunds by Member State
15. EAGF 2010 Expenditure for Intervention in storage
16. EAGF 2010 Expenditure by Item and by Member State
17. EAGF 2010 Breakdown expenditure
18. EAGF 2010 Expenditure by sector according to the economic nature of the measures
19. EAGF 2010 Quantity & value of products in public intervention stores of the intervention ag.
20. Evolution of EAGF Expenditure by Article. Financial years 2007 to 2010
21. Evolution of EAGF Expenditure by sector and type of action. Financial years 2007 to 2010
22. Evolution of EAGF Expenditure by sector. Summary table. Financial years 2007 to 2010
23. Evolution of EAGF Expenditure by sector and in % terms. Financial years 2004 to 2010
24. Evolution of EAGF Expenditure by Member State & in % terms. Financial years 2003 to 2010
25. Evolution of EAGF Direct aids expenditure by measure. Financial years 2007 to 2010
26. Evolution of EAGF Direct aids expenditure by sector. Financial years 2007 to 2010
27. Evolution of EAGF Direct aids expenditure by article. Financial years 2007 to 2010
28. Evolution of EAGF Total Direct aids expenditure. Financial years 2003 to 2010
29. Evolution of EAGF Export refunds expenditure by sector. Financial years 2003 to 2010
30. Evolution of EAGF Export refunds expenditure by MS. Financial years 2005 to 2010
31. Evolution of EAGF Storage expenditure. Analytical table. Financial years 2003 to 2010
32. Evolution of EAGF Breakdown expenditure. Financial years 2005 to 2010
33. EAGF 2010 Expenditure. Details by item and by Member State

### **Clearance of accounts**

34. Appeals against Clearance of Accounts Decisions pending on 15 October 2010.
  35. Financial corrections (Decisions 1 - 33) by Decision and financial year
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ANNEX 1  
 EAGF Budgetary procedure for 2010

In EUR Million

Title	Chapter	Article	Heading	PDB ***		DB**** Council First reading		DB EP***** First reading		Amending Letter		Council second reading		BUDGET	
				CA-	PA-	CA-	PA-	CA-	PA-	CA-	PA-	CA-	PA-	CA-	PA-
<b>05 01</b>			<b>MANAGEMENT AND SUPPORT EXPENDITURE OF POLICY AREA AGRICULTURE AND RURAL DEVELOPMENT</b>	<b>9,02</b>	<b>9,02</b>	<b>8,02</b>	<b>8,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>	<b>9,02</b>
05 01 04			Support expenditure for operations of Policy Area Agriculture (1)	9,02	9,02	8,02	8,02	9,02	9,02	9,02	9,02	9,02	9,02	9,02	9,02
<b>05 02</b>			<b>INTERVENTIONS IN AGRICULTURAL MARKETS</b>	<b>4.041,91</b>	<b>4.042,63</b>	<b>3.923,14</b>	<b>3.923,86</b>	<b>4.386,91</b>	<b>4.387,63</b>	<b>4.395,31</b>	<b>4.396,03</b>	<b>4.395,31</b>	<b>4.396,03</b>	<b>4.395,31</b>	<b>4.396,03</b>
05 02 01			Cereals	86,10	86,10	81,09	81,09	86,10	86,10	115,10	115,10	115,10	115,10	115,10	115,10
05 02 02			Rice	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
05 02 03			Refunds on non-Annex 1 products	93,00	93,00	83,00	83,00	93,00	93,00	114,00	114,00	114,00	114,00	114,00	114,00
05 02 04			Food programmes	500,10	500,10	500,10	500,10	515,10	515,10	500,10	500,10	500,10	500,10	500,10	500,10
05 02 05			Sugar	10,50	10,50	10,49	10,49	10,50	10,50	1,50	1,50	1,50	1,50	1,50	1,50
05 02 06			Olive oil	48,50	48,50	48,49	48,49	48,50	48,50	57,50	57,50	57,50	57,50	57,50	57,50
05 02 07			Textile plants	29,00	29,00	28,00	28,00	29,00	29,00	30,00	30,00	30,00	30,00	30,00	30,00
05 02 08			Fruit and vegetables (2)	720,10	720,10	686,09	686,09	735,10	735,10	720,10	720,10	720,10	720,10	720,10	720,10
05 02 09			Products of wine-growing sector	1.335,00	1.335,00	1.276,01	1.276,01	1.335,00	1.335,00	1.338,30	1.338,30	1.338,30	1.338,30	1.338,30	1.338,30
05 02 10			Promotion	57,21	57,93	51,21	51,93	57,21	57,93	57,21	57,93	57,21	57,93	57,21	57,93
05 02 11			Other plant products/measures	372,20	372,20	372,20	372,20	372,20	372,20	356,20	356,20	356,20	356,20	356,20	356,20
05 02 12			Milk and milk products	619,00	619,00	619,00	619,00	934,00	934,00	943,10	943,10	943,10	943,10	943,10	943,10
05 02 13			Beef and veal	35,10	35,10	33,10	33,10	35,10	35,10	26,10	26,10	26,10	26,10	26,10	26,10
05 02 14			Sheepmeat and goatmeat	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
05 02 15			Pigmeat, eggs and poultry, bee-keeping and other animal products	136,10	136,10	134,35	134,35	136,10	136,10	136,10	136,10	136,10	136,10	136,10	136,10
<b>05 03</b>			<b>DIRECT AIDS</b>	<b>39.325,50</b>	<b>39.325,50</b>	<b>39.325,50</b>	<b>39.325,50</b>	<b>39.325,50</b>	<b>39.325,50</b>	<b>39.273,00</b>	<b>39.273,00</b>	<b>39.273,00</b>	<b>39.273,00</b>	<b>39.273,00</b>	<b>39.273,00</b>
05 03 01			Decoupled direct aids (3)	33.374,00	33.374,00	33.374,00	33.374,00	33.374,00	33.374,00	33.272,00	33.272,00	33.272,00	33.272,00	33.272,00	33.272,00
05 03 02			Other direct aids	5.951,50	5.951,50	5.951,50	5.951,50	5.951,50	5.951,50	5.995,00	5.995,00	5.995,00	5.995,00	5.995,00	5.995,00
05 03 03			Additional amounts of aid	0,00	0,00	0,00	0,00	0,00	0,00	6,00	6,00	6,00	6,00	6,00	6,00
<b>05 04</b>			<b>RURAL DEVELOPMENT (3)</b>	<b>0,00</b>	<b>219,40</b>	<b>0,00</b>	<b>218,60</b>	<b>0,00</b>	<b>219,40</b>	<b>0,00</b>	<b>219,30</b>	<b>0,00</b>	<b>219,30</b>	<b>0,00</b>	<b>219,30</b>
05 04 01			Rural development financed by the EAGGF-Guarantee section - Programming period 2000-2006 (4)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
05 04 03			Plant and animal genetic resources - Completion of earlier measures	0,00	2,80	0,00	2,00	0,00	2,80	0,00	2,70	0,00	2,70	0,00	2,70
05 04 04			TRDI by the EAGGF Guarantee Section for the new Member States (5)	0,00	216,60	0,00	216,60	0,00	216,60	0,00	216,60	0,00	216,60	0,00	216,60
<b>05 07</b>			<b>AUDIT OF AGRICULTURAL EXPENDITURE</b>	<b>-73,50</b>	<b>-73,50</b>	<b>-303,50</b>	<b>-303,50</b>	<b>-73,50</b>	<b>-73,50</b>	<b>-70,50</b>	<b>-70,50</b>	<b>-300,50</b>	<b>-300,50</b>	<b>-300,50</b>	<b>-300,50</b>
05 07 01			Control of agricultural expenditure (6)	-73,50	-73,50	-303,50	-303,50	-73,50	-73,50	-73,50	-73,50	-303,50	-303,50	-303,50	-303,50
05 07 02			Settlement of disputes	0,00	0,00	0,00	0,00	0,00	0,00	3,00	3,00	3,00	3,00	3,00	3,00
<b>05 08</b>			<b>POLICY STRATEGY AND COORDINATION OF POLICY AREA AGRICULTURE &amp; RURAL DEVELOPMENT</b>	<b>40,59</b>	<b>36,27</b>	<b>38,54</b>	<b>34,22</b>	<b>40,59</b>	<b>36,27</b>	<b>40,59</b>	<b>36,27</b>	<b>40,59</b>	<b>36,27</b>	<b>40,59</b>	<b>36,27</b>
05 08 01			Farm Accountancy Data Network (FADN)	13,98	13,62	13,98	13,62	13,98	13,62	13,98	13,62	13,98	13,62	13,98	13,62
05 08 02			Surveys on the structure of agricultural holdings	15,10	10,85	15,10	10,85	15,10	10,85	15,10	10,85	15,10	10,85	15,10	10,85
05 08 03			Restructuring of systems for agricultural surveys	1,46	1,75	1,46	1,75	1,46	1,75	1,46	1,75	1,46	1,75	1,46	1,75
05 08 06			Enhancing public awareness of the common agricultural policy	8,00	8,00	7,00	7,00	8,00	8,00	8,00	8,00	8,00	8,00	8,00	8,00
05 08 09			EAGF - Operational technical assistance	2,05	2,05	1,00	1,00	2,05	2,05	2,05	2,05	2,05	2,05	2,05	2,05
EAGF under policy area 05 (Agriculture and rural development)				<b>43.343,52</b>	<b>43.559,32</b>	<b>42.991,70</b>	<b>43.206,70</b>	<b>43.688,52</b>	<b>43.904,32</b>	<b>43.647,42</b>	<b>43.863,12</b>	<b>43.417,42</b>	<b>43.633,12</b>	<b>43.417,42</b>	<b>43.633,12</b>
EAGF under policy area 11 (Maritime affairs and fisheries)				<b>29,50</b>	<b>30,00</b>	<b>27,40</b>	<b>29,90</b>	<b>29,50</b>	<b>30,00</b>	<b>30,50</b>	<b>31,00</b>	<b>30,50</b>	<b>31,00</b>	<b>30,50</b>	<b>31,00</b>
EAGF under policy area 17 (Health and consumer protection)				<b>371,91</b>	<b>253,71</b>	<b>370,89</b>	<b>250,69</b>	<b>371,89</b>	<b>253,69</b>	<b>371,91</b>	<b>253,71</b>	<b>370,89</b>	<b>250,69</b>	<b>371,89</b>	<b>253,69</b>
<b>TOTAL 2010 EAGF APPROPRIATIONS (7)</b>				<b>43.744,93</b>	<b>43.843,03</b>	<b>43.389,98</b>	<b>43.487,29</b>	<b>44.089,90</b>	<b>44.188,01</b>	<b>44.049,83</b>	<b>44.147,83</b>	<b>43.818,80</b>	<b>43.914,81</b>	<b>43.819,80</b>	<b>43.917,81</b>
05 02 16			Sugar Restructuring Fund	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
<b>TOTAL 2010 APPROPRIATIONS (7)</b>				<b>43.744,93</b>	<b>43.843,03</b>	<b>43.389,98</b>	<b>43.487,29</b>	<b>44.089,90</b>	<b>44.188,01</b>	<b>44.049,83</b>	<b>44.147,83</b>	<b>43.818,80</b>	<b>43.914,81</b>	<b>43.819,80</b>	<b>43.917,81</b>

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

(2) Preliminary Draft Budget PDB: Additional needs, to be covered by assigned revenue: estimated at € 160 mio. Amending Letter AL: Additional needs, to be covered by assigned revenue estimated at 222 mio.

(3) Preliminary Draft Budget PDB: Additional needs, to be covered by assigned revenue: estimated at € 595 mio. Amending Letter AL: Additional needs, to be covered by assigned revenue estimated at 700 mio.

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

(5) Transitional instrument for the financing of rural development by ex-EAGGF Guarantee Section for the new Member States - Completion of programmes 2004-2006

(6) Control of agricultural expenditure: Article 05 07 01, except items 05 07 01 10 and 05 07 01 11.

(7) Reserves included

\* CA : Commitment Appropriations

\*\* PA: Payment Appropriations

\*\*\* PDB : Preliminary Draft Budget

\*\*\*\* DB: Draft Budget

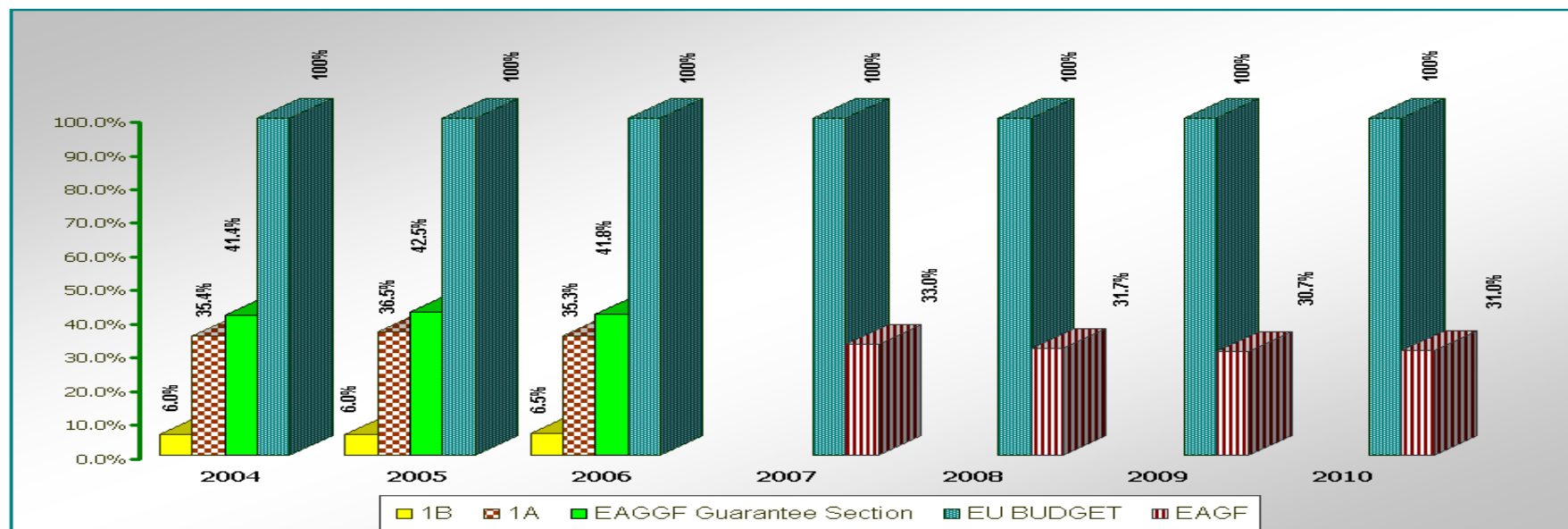
\*\*\*\*\* EP: European Parliament

ANNEX 2  
 PART OF THE EUROPEAN AGRICULTURAL GUARANTEE FUND - EAGF IN THE EU (Commission) BUDGET  
 2004 to 2010 FINANCIAL YEARS (\*)

Commitment Appropriations

BUDGET YEAR	2004	2005	2006	2007	2008	2009	2010
European Union BUDGET**	100%	100%	100%	100%	100%	100%	100%
European Agricultural Guidance and Guarantee Fund - Guarantee Section	41.4%	42.5%	41.8%				
of which 1A	35.4%	36.5%	35.3%				
of which 1B	6.0%	6.0%	6.5%				
European Agricultural Guarantee Fund				33.0%	31.7%	30.7%	31.0%

(\*) Financial years 2004 to 2006: European Agricultural Guidance and Guarantee Fund-Guarantee Section (EAGGF), financial years 2007 to 2010: European Agricultural Guarantee Fund (EAGF)  
 (\*\*) Commission Budget of the European Union Budget



Annex 3  
 Summary of outturn for 2010

EAGF - BUDGET

In EUR				
Expenditure section of budget (1)	Commitment appropriations	Payment appropriations	Revenue section of budget (AR) (2)	Estimates
<b>1. Initial appropriations for EAGF</b>	<b>43.819.801.768,00</b>	<b>43.917.807.586,00</b>	1. Conformity clearance	600.000.000,00
2. Amending budget	0,00	0,00	2. Irregularities	91.000.000,00
3a. Of which appropriations for shared management (excluding TRDI EU 10) (3)	43.360.100.000,00	43.360.100.000,00	3. Superlevy from milk producers	98.000.000,00
3b. Of which appropriations for centralised direct payments (4)	459.701.768,00	341.107.586,00	4. Temporary restructuring amounts for sugar sector (5)	607.000.000,00
3c. Of which appropriations for TRDI EU 10	0,00	216.600.000,00	<b>Total forecasted assigned revenue</b>	<b>1.396.000.000,00</b>
<b>4. Transfer to / out of EAGF in the year</b>	<b>-83.529,00</b>	<b>45.666.471,00</b>	(1) Appropriations entered in the 2010 budget taking into account the assigned revenue to be collected in 2010 and the one carried over from 2009 to 2010 in accordance with Article 10 of the Council Regulation (EC) No 1605/2002	
<b>5. Final appropriations for EAGF of which</b>	<b>43.819.718.239,00</b>	<b>43.963.474.057,00</b>	(2) AR: Assigned revenue. There are no amounts of revenue entered on the revenue line (p.m.), but the forecast amount is indicated in the budget comments	
5a. Appropriations for shared management (excluding TRDI EU 10)	43.360.100.000,00	43.360.100.000,00	(3) TRDI: Transitional Rural Development Instrument for EU 10	
5b. Appropriations for centralised direct payments	459.618.239,00	400.024.057,00	(4) 80% of commitment appropriations concern DG SANCO. The rest concern equally DG AGRI and DG MARE	
5c. Appropriations for TRDI EU 10	0,00	203.350.000,00	(5) This revenue is used to provide appropriations for the payment of Sugar Restructuring Fund aids	

EAGF - EXECUTION

In EUR		
Summary of execution	Execution of commitment appropriations	Execution of payment appropriations (6)
Shared management (excluding TRDI EU 10):	43.932.376.108,90	43.932.376.108,90
- of which Sugar Restructuring Fund	330.297.466,97	330.297.466,97
Centralised direct payments (7)	443.936.238,44	344.004.974,21
TRDI EU 10	0,00	199.348.292,50
<b>Total</b>	<b>44.376.312.347,34</b>	<b>44.475.729.375,61</b>

(6) Committed amounts. Commitment and payment less assigned revenue received: EUR 42 315 080 082,13

(7) Includes commitment and payments made for assigned revenue collected in 2010, assigned revenue carried over from previous year and other appropriations amounts carried over

Assigned Revenue (excluding Sugar Restructuring Fund)	
Forecasted revenue	789.000.000,00
Revenue received	1.010.533.194,90
<b>Difference</b>	<b>221.533.194,90</b>

In EUR			
Expenditure - shared management, excluding Sugar Restructuring Fund and TRDI EU-10			
	Initial appropriations (C1)	Appropriations from AR (C4)	Carry over of appropriations from AR of 2009 (C5)
Appropriations	43.360.100.000,00	1.010.533.194,90	141.516.300,99
Execution (8)	43.355.125.532,33	105.436.808,61	141.516.300,99
Appropriations cancelled	4.974.467,67	-	0,00
Carry over to 2010	-	905.096.386,29	-

(8) Commitment appropriations = payment appropriations

In EUR				
Sugar Restructuring Fund				
Revenue section of budget		Expenditure section of budget		
		Initial appropriations (C1)	Appropriations from AR (C4)	Carry over of appropriations from 2009 (C5)
Forecasted revenue	607.000.000,00	pm	606.762.831,87	768.291.439,67
Revenue received	606.762.831,87	Execution (9)	-3.959.109,00	334.256.575,97
		Appropriations cancelled	-	0,00
		Carry over to 2011	610.721.940,87	434.034.863,70

(9) Commitment appropriations = payment appropriations

In EUR				
Centralised direct payments				
	Commitment appropriations	Decommitments	Payments appropriations (8)	Carry over to 2011 (11)
1. Appropriations (C1) including transfers to / out EAGF (10)	459.618.239,00		400.024.057,00	-
2. Execution (C1)	438.956.113,58		314.076.513,37	31.740.465,18
3. Appropriations cancelled (1-2)	20.662.125,42		85.947.543,63	-

(10) Includes transfers to / out EAGF: -83 529 EUR for commitment appropriations and 58 916 471 EUR of payment appropriations

(11) Carry over to 2011 only for non differentiated appropriations

In EUR				
Centralised direct payments - Carry over from 2009 to 2010 (non differentiated appropriations)				
	Commitment appropriations	Decommitments	Payments	Cancelled
Carried over credits	31.370.402,92	1.437.178,36	29.592.744,15	340.480,41

TRDI EU 10	Commitment appropriations	Execution of commitment appropriations	Payment appropriations (12)	Execution of payment appropriations	Remaining
<b>2010</b>	0,00	0,00	203.350.000,00	199.348.292,50	4.001.707,50

(12) At the end of the year, the original payment appropriations of EUR 216.6 million were reduced to EUR 203.35 million

TRDI EU-10	Outstanding commitments (RAL)	Execution of payment	Outstanding commitments (RAL)
2006	218.231.875,90	199.348.292,50	18.883.583,40

ANNEX 4

Monthly reimbursements to Member States in the 2010 financial year

TO PAY in EUR	2009.11 January	2009.12 February	2010.01 March	2010.02 April	2010.03 May	2010.04 June	2010.05 July	2010.06 August	2010.07 September	2010.08 October	2010.09 November	2010.1 December	2010 Compl. Payment	Financial year 2010	
BE	374 300 000	148 460 000	4 320 000	17 570 000	42 400 000	10 040 000	13 000 000	4 650 000	770 000	6 790 000	5 190 000	19 590 000	216	647 080 216	BE
BG	-1 040 000	199 420 000	4 350 000	26 550 000	29 610 000	9 370 000	5 040 000	1 180 000	1 430 000	5 750 000	2 670 000	1 820 000	3 300	286 153 300	BG
CZ	338 760 000	170 940 000	28 530 000	7 080 000	2 170 000	3 710 000	2 600 000	13 190 000	13 980 000	4 430 000	2 610 000	2 930 000	6 536	590 956 536	CZ
DK	476 580 000	436 890 000	18 380 000	13 050 000	18 230 000	2 460 000	-2 510 000	13 040 000	1 590 000	1 060 000	-2 180 000	550 000	5 839	977 145 839	DK
DE	-114 260 000	5 376 890 000	26 180 000	12 290 000	28 560 000	37 600 000	3 330 000	98 890 000	18 800 000	24 030 000	36 620 000	16 500 000	5 173	5 565 435 173	DE
EE	110 000	60 700 000	480 000	300 000	350 000	290 000	1 680 000	3 010 000	230 000	90 000	-880 000	110 000	6 119	66 476 119	EE
IE	867 980 000	395 680 000	5 230 000	7 380 000	16 150 000	4 130 000	2 470 000	4 610 000	1 240 000	-17 210 000	760 000	4 880 000	8 383	1 293 308 383	IE
EL	-8 960 000	2 400 000	1 340 000	6 900 000	2 178 990 000	-2 030 000	-21 500 000	118 470 000	11 980 000	35 630 000	7 660 000	20 200 000	4 630	2 351 084 630	EL
ES	2 200 290 000	1 889 550 000	156 880 000	70 750 000	247 360 000	102 970 000	234 130 000	503 470 000	177 000 000	50 300 000	109 990 000	182 550 000	-268 643	5 924 971 357	ES
FR	5 211 270 000	2 346 980 000	47 990 000	74 050 000	58 670 000	53 820 000	31 420 000	448 780 000	88 040 000	113 650 000	110 300 000	86 960 000	-18 005	8 671 911 995	FR
IT	2 326 140 000	864 990 000	218 570 000	185 440 000	230 830 000	146 210 000	223 820 000	183 050 000	114 560 000	40 750 000	88 390 000	205 820 000	7 844	4 828 577 844	IT
CY	-214 000	21 547 000	6 431 000	719 000	4 262 000	331 000	1 053 000	2 247 000	1 052 000	290 000	902 000	3 714 000	173	42 334 173	CY
LV	51 300 000	3 210 000	240 000	21 550 000	15 190 000	2 080 000	3 370 000	140 000	60 000	0	1 890 000	290 000	2 635	99 322 635	LV
LT	55 390 000	9 020 000	20 580 000	117 890 000	24 770 000	11 120 000	8 960 000	2 970 000	1 000 000	380 000	830 000	7 450 000	2 769	260 362 769	LT
LU	23 765 000	9 495 000	143 000	463 000	758 000	169 000	-315 000	225 000	23 000	151 000	-816 000	24 000	-1 319	34 083 681	LU
HU	500 520 000	159 820 000	8 900 000	21 570 000	30 050 000	45 910 000	65 760 000	27 000 000	37 680 000	12 250 000	11 240 000	6 770 000	-36 231	929 453 769	HU
MT	20 000	2 000	1 461 000	0	1 550 000	95 000	229 000	193 000	126 000	261 000	193 000	21 000	442	4 151 442	MT
NL	288 980 000	280 600 000	71 460 000	57 280 000	50 690 000	27 720 000	24 600 000	10 360 000	9 490 000	12 510 000	16 940 000	43 830 000	13 110	894 473 110	NL
AT	405 300 000	193 240 000	6 830 000	76 510 000	6 610 000	950 000	3 350 000	16 150 000	1 380 000	1 880 000	4 350 000	3 910 000	9 404	720 469 404	AT
PL	-64 510 000	944 020 000	412 360 000	326 650 000	128 510 000	64 210 000	-65 970 000	79 180 000	29 400 000	19 890 000	24 700 000	6 540 000	1 824	1 904 981 824	PL
PT	21 170 000	396 320 000	1 270 000	25 110 000	19 510 000	65 050 000	44 780 000	74 030 000	11 520 000	6 980 000	29 460 000	42 220 000	1 400	737 421 400	PT
RO	303 350 000	8 060 000	500 000	3 130 000	31 510 000	76 250 000	52 750 000	131 100 000	15 090 000	28 920 000	4 700 000	6 450 000	1 605	663 811 605	RO
SI	90 000	12 660 000	56 260 000	1 860 000	3 470 000	7 790 000	3 270 000	1 700 000	560 000	510 000	640 000	2 570 000	5 408	91 385 408	SI
SK	-5 140 000	224 740 000	100 000	15 250 000	6 540 000	1 720 000	1 430 000	7 930 000	10 900 000	1 500 000	2 740 000	2 020 000	2 365	269 732 365	SK
FI	60 000	513 590 000	3 640 000	4 190 000	3 460 000	34 860 000	14 140 000	11 790 000	2 200 000	2 460 000	1 320 000	2 100 000	3 483	593 813 483	FI
SE	-9 880 000	600 660 000	50 240 000	26 110 000	25 400 000	15 750 000	150 000	2 150 000	1 950 000	760 000	7 600 000	3 130 000	8 341	724 028 341	SE
UK	-38 870 000	2 455 920 000	416 130 000	159 350 000	106 490 000	85 100 000	43 800 000	91 910 000	5 310 000	470 000	-182 090 000	-1 360 000	-6 720	3 142 153 280	UK
<b>TOTAL</b>	<b>13 202 521 000</b>	<b>17 725 804 000</b>	<b>1 568 795 000</b>	<b>1 278 992 000</b>	<b>3 312 090 000</b>	<b>807 675 000</b>	<b>694 857 000</b>	<b>1 851 415 000</b>	<b>557 361 000</b>	<b>354 482 000</b>	<b>285 729 000</b>	<b>675 589 000</b>	<b>-229 918</b>	<b>42 315 080 082</b>	

ANNEX 5

Payments carried out directly by the European Commission during exercise 2010 (differentiated appropriations)

in Euro

Direct payments on the appropriations of the Budget 2010				
Budget line Concerning certain agricultural measures	Commitment appropriations 2009	Commitments	Payment appropriations	Amounts charged (payments)
05 02 10 02	1 210 000.00	1 208 896.43	1 934 000.00	995 149.78
05 04 03 02	pm	0.00	2 700 000.00	2 346 951.79
05 08 01 00	13 981 000.00	13 769 068.67	13 620 586.00	11 761 801.74
05 08 02 00	15 100 000.00	14 784 854.04	10 850 000.00	9 802 660.19
05 08 03 00	1 460 000.00	1 459 511.60	1 749 000.00	1 521 037.15
11 02 01 01	15 500 000.00	15 443 546.56	13 500 000.00	10 353 608.14
11 02 03 01	14 996 768.00	14 996 768.00	17 500 000.00	0.00
17 04 01 01	272 202 182.58	269 422 182.58	196 429 222.58	187 533 769.47
17 04 02 01	18 500 000.00	12 528 635.44	13 000 000.00	6 941 141.93
17 04 03 01	22 755 924.42	14 981 944.28	51 307 817.42	50 837 644.56
17 04 04 01	8 287 161.00	8 287 161.00	6 272 960.00	1 164 408.74
17 04 07 01	30 954 732.00	30 954 730.80	26 490 000.00	21 439 990.88
<b>TOTAL</b>	<b>414 947 768.00</b>	<b>397 837 299.40</b>	<b>355 353 586.00</b>	<b>304 698 164.37</b>
Direct payments on not-automatically carried over appropriations from exercise 2009 to exercise 2010				
Budget line Concerning certain agricultural measures	Carryovers	Commitments	Payment appropriations	Amounts charged (payments)
<b>C2</b>				
11 02 01 01	0.00	0.00	2 000 000.00	0.00
11 02 03 01	0.00	0.00	5 500 000.00	0.00
<b>C4</b>				
05 08 02 00	8 419.77	0.00	8 419.77	0.00
17 04 01 01	450 372.91	0.00	450 372.91	0.00
17 04 03 01	90 493.00	90 493.00	90 493.00	90 493.00
17 04 07 01	18 577.69	0.00	18 577.69	18 577.69
<b>C5</b>				
05 08 02 00	213 168.44	213 168.44	213 168.44	210 000.00
05 08 03 00	5 400.00	0.00	5 400.00	0.00
17 04 01 01	4 659 817.42	4 659 817.42	0.00	0.00
17 04 03 01	16 646.00	16 646.00	16 646.00	16 646.00
17 04 07 01	11 176.64	0.00	0.00	0.00
<b>TOTAL</b>	<b>5 474 071.87</b>	<b>4 980 124.86</b>	<b>8 303 077.81</b>	<b>335 716.69</b>

ANNEX 6

Payments carried out directly by the European Commission during exercise 2010 (non-differentiated appropriations)

in Euro

Direct payments on the appropriations of the Budget 2010					
Budget line Concerning certain agricultural measures	Appropriations 2010	Commitments	Cancelled commitment appropriations	Amounts charged (payments)	Automatic carryovers
05 01 04 01	9 019 000.00	7 555 847.67	1 463 152.33	1 564 519.72	5 991 327.95
05 07 01 02	6 500 000.00	6 486 029.44	13 970.56	4 992 134.44	1 493 895.00
05 08 06 00	8 000 000.00	7 021 460.72	978 539.28	1 181 241.11	5 840 219.61
05 08 09 00	2 050 000.00	1 139 842.70	910 157.30	298 657.76	841 184.94
17 01 04 01	250 000.00	150 160.00	99 840.00	1 440.00	148 720.00
17 01 04 05	628 649.00	581 368.65	47 280.35	267 533.97	313 834.68
17 01 04 07	250 000.00	211 283.00	38 717.00	0.00	211 283.00
17 01 04 31	1 072 822.00	1 072 822.00	0.00	1 072 822.00	0.00
17 03 02 00	16 900 000.00	16 900 000.00	0.00	0.00	16 900 000.00
<b>TOTAL</b>	<b>44 670 471.00</b>	<b>41 118 814.18</b>	<b>3 551 656.82</b>	<b>9 378 349.00</b>	<b>31 740 465.18</b>
Direct payments on not-automatically carried over appropriations from exercise 2009 to exercise 2010					
Budget line Concerning certain agricultural measures	Carryovers	Commitments	Available appropriations	Amounts charged (payments)	Still to be charged
<b>C5</b>					
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Payments on automatically carried over appropriations from exercise 2009 to exercise 2010					
Budget line Concerning certain agricultural measures	Commitments carryovers	Decommitments	Total commitments remaining carryovers	Amounts charged (payments)	Appropriations lapsing
05 01 04 01	6 515 703.70	55 586.61	6 460 117.09	6 451 200.44	8 916.65
05 07 01 02	1 705 300.00	7 264.35	1 698 035.65	1 698 035.65	0.00
05 08 06 00	6 245 458.23	1 210 781.85	5 034 676.38	4 834 676.38	200 000.00
05 08 09 00	346 954.50	163 354.50	183 600.00	183 600.00	0.00
17 01 04 01	155 481.00	0.00	155 481.00	155 481.00	0.00
17 01 04 05	401 505.49	191.05	401 314.44	358 561.69	42 752.75
17 03 02 00	16 000 000.00	0.00	16 000 000.00	15 911 188.99	88 811.01
<b>TOTAL</b>	<b>31 370 402.92</b>	<b>1 437 178.36</b>	<b>29 933 224.56</b>	<b>29 592 744.15</b>	<b>340 480.41</b>



ANNEX 7  
 ANALYSIS OF BUDGETARY EXECUTION - 2010 FINANCIAL YEAR - Summary Table

Commitment Appropriations

HEADING			ADOPTED BUDGET 2010	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2010	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	ASSIGNED REVENUE CARRIED OVER TO 2011	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2011 OF ASSIGNED REVENUE	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2011 OF ASSIGNED REVENUE
T *	C *	A *	(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (4) - (5)	(7)	(8) = (6) - (7)	(9) = ((5) + (7)) / (4)
<b>05</b>	<b>01</b>	<b>ADMINISTRATIVE EXPENDITURE OF AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA</b>	<b>9 019 000</b>	<b>0</b>	<b>0</b>	<b>9 019 000</b>	<b>7 555 848</b>	<b>1 463 152</b>	<b>0</b>	<b>1 463 152</b>	<b>84%</b>
05	01	04 Support expenditure **	9 019 000	0	0	9 019 000	7 555 848	1 463 152	0	1 463 152	84%
<b>05</b>	<b>02</b>	<b>INTERVENTIONS IN AGRICULTURAL MARKETS</b>	<b>4 395 310 000</b>	<b>405 531 402</b>	<b>-410 000 000</b>	<b>4 390 841 402</b>	<b>3 983 765 392</b>	<b>407 076 010</b>	<b>403 600 317</b>	<b>3 475 693</b>	<b>100%</b>
05	02	01 Cereals	115 100 000	0	20 000 000	135 100 000	135 066 817	33 183	0	33 183	100%
05	02	02 Rice	0	0	0	0	0	0	0	0	-
05	02	03 Refunds on non-Annex I products	114 000 000	0	-62 000 000	52 000 000	51 349 172	650 828	0	650 828	99%
05	02	04 Food programmes	500 100 000	0	-31 500 000	468 600 000	465 517 096	3 082 904	0	3 082 904	100%
05	02	05 Sugar	1 500 000	0	8 500 000	10 000 000	9 985 353	14 647	0	14 647	100%
05	02	06 Olive oil	57 500 000	0	-3 870 000	53 630 000	53 174 201	455 799	0	455 799	99%
05	02	07 Textile plants	30 000 000	0	0	30 000 000	28 814 756	1 185 244	0	1 185 244	96%
05	02	08 Fruits and vegetables	720 100 000	405 531 402	114 800 000	1 240 431 402	836 721 871	403 709 532	403 600 317	109 214	100%
05	02	09 Products of the wine-growing sector	1 338 300 000	0	-28 800 000	1 309 500 000	1 309 239 864	260 136	0	260 136	100%
05	02	10 Promotion	57 210 000	0	-9 500 000	47 710 000	47 610 763	99 237	0	99 237	100%
05	02	11 Other plant products/measures	356 200 000	0	290 000	356 490 000	356 466 991	23 009	0	23 009	100%
05	02	12 Milk and Milk products	943 100 000	0	-413 550 000	529 550 000	529 085 819	464 181	0	464 181	100%
05	02	13 Beef and Veal	26 100 000	0	-1 450 000	24 650 000	24 555 775	94 225	0	94 225	100%
05	02	14 Sheepmeat and goatmeat	0	0	0	0	0	0	0	0	-
05	02	15 Pigmeat, eggs & poultry, bee-keeping and other animal products	136 100 000	0	80 000	136 180 000	136 146 915	33 085	0	33 085	100%
<b>05</b>	<b>03</b>	<b>DIRECT AIDS</b>	<b>39 273 000 000</b>	<b>746 347 908</b>	<b>158 400 000</b>	<b>40 177 747 908</b>	<b>39 675 730 609</b>	<b>502 017 299</b>	<b>501 496 069</b>	<b>521 230</b>	<b>100%</b>
05	03	01 Decoupled direct aids	33 272 000 000	746 347 908	308 250 000	34 326 597 908	33 825 038 675	501 559 233	501 496 069	63 164	100%
05	03	02 Other direct aids	5 995 000 000	0	-147 550 000	5 847 450 000	5 847 021 687	428 313	0	428 313	100%
05	03	03 Additional amounts of aid	6 000 000	0	-2 300 000	3 700 000	3 670 247	29 753	0	29 753	99%
<b>05</b>	<b>04</b>	<b>RURAL DEVELOPMENT</b>	<b>0</b>	<b>0</b>	<b>-6 600 000</b>	<b>-6 600 000</b>	<b>-7 136 211</b>	<b>536 211</b>	<b>0</b>	<b>536 211</b>	<b>108%</b>
05	04	01 Rural development financed by the ex-EAGGF-Guarantee Section — Programming period 2000 - 2006	0	0	-6 600 000	-6 600 000	-7 136 211	536 211	0	536 211	108%
05	04	03 Other measures	0	0	0	0	0	0	0	0	-
<b>05</b>	<b>07</b>	<b>AUDIT OF AGRICULTURAL EXPENDITURE</b>	<b>-300 500 000</b>	<b>170 186</b>	<b>258 200 000</b>	<b>-42 129 814</b>	<b>-42 586 223</b>	<b>456 409</b>	<b>0</b>	<b>456 409</b>	<b>101%</b>
05	07	01 Control of agricultural expenditure	-303 500 000	170 186	261 200 000	-42 129 814	-42 586 223	456 409	0	456 409	101%
05	07	02 Settlement of disputes	3 000 000	0	-3 000 000	0	0	0	0	0	-
<b>05</b>	<b>08</b>	<b>POLICY STRATEGY &amp; COORDINATION OF AGRICULTURE AND RURAL DEVELOPMENT P.A.***</b>	<b>40 591 000</b>	<b>226 988</b>	<b>0</b>	<b>40 817 988</b>	<b>38 387 906</b>	<b>2 430 082</b>	<b>8 420</b>	<b>2 421 662</b>	<b>94%</b>
05	08	01 Farm Accountancy Data Network (FADN)	13 981 000	0	0	13 981 000	13 769 069	211 931	0	211 931	98%
05	08	02 Surveys on the structure of agricultural holdings	15 100 000	221 588	0	15 321 588	14 998 022	323 566	8 420	315 146	98%
05	08	03 Restructuring of systems for agricultural surveys	1 460 000	5 400	0	1 465 400	1 459 512	5 888	0	5 888	100%
05	08	06 Enhancing public awareness of the common agricultural policy	8 000 000	0	0	8 000 000	7 021 461	978 539	0	978 539	98%
05	08	09 EAGF - Operational technical assistance	2 050 000	0	0	2 050 000	1 139 843	910 157	0	910 157	56%
<b>11</b>	<b>02</b>	<b>FISHERIES MARKETS</b>	<b>30 496 768</b>	<b>0</b>	<b>0</b>	<b>30 496 768</b>	<b>30 440 315</b>	<b>56 453</b>	<b>0</b>	<b>56 453</b>	<b>100%</b>
11	02	01 Intervention in fishery products	15 500 000	0	0	15 500 000	15 443 547	56 453	0	56 453	100%
11	02	03 Fisheries programme for the outermost regions	14 996 768	0	0	14 996 768	14 996 768	0	0	0	100%
<b>17</b>	<b>01</b>	<b>ADMINISTRATIVE EXPENDITURE OF VETERINARY COSTS</b>	<b>2 285 000</b>	<b>0</b>	<b>-83 529</b>	<b>2 201 471</b>	<b>2 015 634</b>	<b>185 837</b>	<b>0</b>	<b>185 837</b>	<b>92%</b>
17	01	04 Support expenditure for operations of 'Health and consumer protection' Policy Area	2 285 000	0	-83 529	2 201 471	2 015 634	185 837	0	185 837	92%
<b>17</b>	<b>03</b>	<b>PUBLIC HEALTH</b>	<b>16 900 000</b>	<b>0</b>	<b>0</b>	<b>16 900 000</b>	<b>16 900 000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>
17	03	02 Community tobacco fund — Direct payments by the European Union	16 900 000	0	0	16 900 000	16 900 000	0	0	0	100%
<b>17</b>	<b>04</b>	<b>FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE AND PLANT HEALTH</b>	<b>352 700 000</b>	<b>5 247 084</b>	<b>0</b>	<b>357 947 084</b>	<b>340 941 611</b>	<b>17 005 473</b>	<b>468 951</b>	<b>16 536 523</b>	<b>95%</b>
17	04	01 Animal disease eradication & monitoring programmes & monitoring of the physical conditions of animals that could pose a public health risk linked to an external factor	275 000 000	5 110 190	-2 797 817	277 312 373	274 082 000	3 230 373	450 373	2 780 000	99%
17	04	02 Other measures in the veterinary, animal welfare and public health field	18 500 000	0	0	18 500 000	12 528 635	5 971 365	0	5 971 365	68%
17	04	03 Emergency fund for veterinary complaints & other animal contaminations which are a risk to public health	30 000 000	107 139	-7 244 076	22 863 063	15 089 083	7 773 980	0	7 773 980	66%
17	04	04 Plant health measures	3 200 000	0	5 087 161	8 287 161	8 287 161	0	0	0	100%
17	04	05 Community Plant Variety Office	0	0	0	0	0	0	0	0	-
17	04	07 Feed and food safety and related activities	26 000 000	29 754	4 954 732	30 984 486	30 954 731	29 756	18 578	11 178	100%
<b>TOTAL 2010 EAGF - European Agricultural Guarantee Fund ****</b>			<b>43 819 801 768</b>	<b>1 157 523 968</b>	<b>-83 529</b>	<b>44 977 241 807</b>	<b>44 046 014 880</b>	<b>931 226 926</b>	<b>905 573 757</b>	<b>25 653 170</b>	<b>100%</b>
05	02	16 Sugar Restructuring Fund	0	1 375 054 272	0	1 375 054 272	330 297 467	1 044 756 805	1 044 756 805	0	100%
05	02	17 Support for farmers *****	4 500 000	0	0	4 500 000	1 454 303	3 045 697	0	3 045 697	32%
05	08	10 Resolving structural issues in compliance with EU legislation in the fields of environment, animal welfare & food safety *****	0	0	0	0	0	0	0	0	-
<b>TOTAL 2010 ****</b>			<b>43 824 301 768</b>	<b>2 532 577 839</b>	<b>-83 529</b>	<b>46 356 796 078</b>	<b>44 377 666 550</b>	<b>1 979 029 428</b>	<b>1 950 330 561</b>	<b>28 698 867</b>	<b>100%</b>

(\*) T = Title / C = Chapter / A = Article.

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

(\*\*\*) P.A. = Policy Area

(\*\*\*\*) Reserve of 300 000 000 € included (\*\*\*\*\* Pilot projects

ANNEX 8

ANALYSIS OF BUDGETARY EXECUTION - 2010 FINANCIAL YEAR - Detail Table (1/6)

Commitment Appropriations

In EUROS

F P H	T	C	A	HEADING	ADOPTED BUDGET	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE	EXECUTION 2010	DIFFERENCE	ASSIGNED REVENUE	DIFFERENCE	% EXECUTION /	
					2010			APPROPRIATIONS		EXECUTION / TOTAL	CARRIED OVER TO	EXECUTION / TOTAL	AVAILABLE	APPROPRIATIONS
					(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (4) - (5)	(7)	(8) = (6) - (7)	(9) = ((5) + (7)) / (4)	
				<b>05</b>	<b>AGRICULTURE AND RURAL DEVELOPMENT</b>	43 417 420 000	1 152 276 484	0	44 569 696 484	43 655 717 322	913 979 162	905 104 806	8 874 356	100%
				<b>05 01</b>	<b>ADMINISTRATIVE EXPENDITURE OF AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA</b>	9 019 000	0	0	9 019 000	7 555 848	1 463 152	0	1 463 152	84%
2	05	01	04	<b>Support expenditure</b>	9 019 000	0	0	9 019 000	7 555 848	1 463 152	0	1 463 152	84%	
2	05	01	04 01	European Agricultural Guarantee Fund (EAGF) - Non-operational technical assistance	9 019 000	0	0	9 019 000	7 555 848	1 463 152	0	1 463 152	84%	
2	05	01	04 07	Pilot project to conduct a feasibility study on introducing a security fund in the fruit and vegetables sector - Expenditure on administrative management	0	0	0	0	0	0	0	0	-	
				<b>05 02</b>	<b>INTERVENTIONS IN AGRICULTURAL MARKETS</b>	4 395 310 000	405 531 402	-410 000 000	4 390 841 402	3 983 765 392	407 076 010	403 600 317	3 475 693	100%
2	05	02	01	<b>Cereals</b>	115 100 000	0	20 000 000	135 100 000	135 066 817	33 183	0	33 183	100%	
2	05	02	01 01	Export refunds for cereals	0	0	-370 000	-370 000	-372 455	2 455	0	2 455	101%	
2	05	02	01 02	Intervention storage of cereals	74 000 000	0	21 740 000	95 740 000	95 716 643	23 357	0	23 357	100%	
2	05	02	01 03	Intervention for starch	41 000 000	0	-1 270 000	39 730 000	39 722 678	7 322	0	7 322	100%	
2	05	02	01 99	Other measures (cereals)	100 000	0	-100 000	0	-48	48	0	48	-	
2	05	02	02	<b>Rice</b>	0	0	0	0	0	0	0	0	-	
2	05	02	02 01	Export refunds for rice	0	0	0	0	0	0	0	0	-	
2	05	02	02 02	Intervention storage of rice	0	0	0	0	0	0	0	0	-	
2	05	02	02 99	Other measures (rice)	0	0	0	0	0	0	0	0	-	
2	05	02	03	<b>Refunds on non-Annex I products</b>	114 000 000	0	-62 000 000	52 000 000	51 349 172	650 828	0	650 828	99%	
2	05	02	04	<b>Food programmes</b>	500 100 000	0	-34 500 000	465 600 000	465 547 096	52 904	0	52 904	100%	
2	05	02	04 01	Programmes for deprived persons	500 000 000	0	-34 500 000	465 500 000	465 488 740	11 260	0	11 260	100%	
2	05	02	04 99	Other measures (food programs)	100 000	0	0	100 000	58 356	41 644	0	41 644	58%	
2	05	02	05	<b>Sugar</b>	1 500 000	0	8 500 000	10 000 000	9 985 353	14 647	0	14 647	100%	
2	05	02	05 01	Export refunds for sugar and isoglucose	12 000 000	0	-2 200 000	9 800 000	9 795 771	4 229	0	4 229	100%	
2	05	02	05 03	Production refunds for sugar used in the chemical industry	0	0	-210 000	-210 000	-213 157	3 157	0	3 157	102%	
2	05	02	05 08	Storage measures for sugar	-11 000 000	0	11 435 000	435 000	431 661	3 339	0	3 339	99%	
2	05	02	05 99	Other measures (sugar)	500 000	0	-525 000	-25 000	-28 922	3 922	0	3 922	116%	
2	05	02	06	<b>Olive oil</b>	57 500 000	0	-3 870 000	53 630 000	53 174 201	455 799	0	455 799	99%	
2	05	02	06 03	Storage measures for olive oil	9 000 000	0	-1 070 000	7 930 000	7 926 566	3 434	0	3 434	100%	
2	05	02	06 05	Quality improvement measures	48 000 000	0	-2 800 000	45 200 000	45 160 188	39 812	0	39 812	100%	
2	05	02	06 99	Other measures (olive oil)	500 000	0	0	500 000	87 447	412 553	0	412 553	17%	
2	05	02	07	<b>Textile plants</b>	30 000 000	0	0	30 000 000	28 814 756	1 185 244	0	1 185 244	96%	
2	05	02	07 01	Aid for fibre flax and hemp	20 000 000	0	0	20 000 000	18 847 493	1 152 507	0	1 152 507	94%	
2	05	02	07 02	Aid for cotton	0	0	0	0	0	0	0	0	-	
2	05	02	07 03	Cotton — National restructuring programmes	10 000 000	0	0	10 000 000	9 967 263	32 737	0	32 737	100%	

ANNEX 8

ANALYSIS OF BUDGETARY EXECUTION - 2010 FINANCIAL YEAR - Detail Table (2/6)

Commitment Appropriations

In EUROS

F P H	T	C	A	HEADING	ADOPTED BUDGET	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE	EXECUTION 2010	DIFFERENCE	ASSIGNED REVENUE	DIFFERENCE	% EXECUTION /	
					2010			APPROPRIATIONS		EXECUTION / TOTAL	CARRIED OVER TO	EXECUTION / TOTAL	% EXECUTION /	
					(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (4) - (5)	(7)	(8) = (6) - (7)	(9) = ((5) + (7)) / (4)	
(1)														
2	05	02	08	<b>Fruits and vegetables</b>	<b>720 100 000</b>	<b>405 531 402</b>	<b>114 800 000</b>	<b>1 240 431 402</b>	<b>836 721 871</b>	<b>403 709 532</b>	<b>403 600 317</b>	<b>109 214</b>	<b>100%</b>	
2	05	02	08	01	Export refunds for fruit and vegetables	2 000 000	0	-1 610 000	390 000	387 697	2 303	0	2 303	99%
2	05	02	08	02	Compensation for withdrawals and buying in	100 000	0	-110 000	-10 000	-12 251	2 251	0	2 251	123%
2	05	02	08	03	Operational funds for producer organisations	547 000 000	667 433	142 350 000	690 017 433	690 009 354	8 079	0	8 079	100%
2	05	02	08	05	Production aid for processed tomato products	0	0	-430 000	-430 000	-432 031	2 031	0	2 031	100%
2	05	02	08	07	Production aid for fruit-based products	0	0	0	0	0	0	0	0	-
2	05	02	08	08	Intervention for dried grapes and figs	0	0	0	0	0	0	0	0	-
2	05	02	08	09	Compensation to encourage processing of citrus fruits	200 000	0	0	200 000	149 988	50 012	0	50 012	75%
2	05	02	08	10	Free distribution of fruit and vegetables	0	0	0	0	0	0	0	0	-
2	05	02	08	11	Aid to producer groups for preliminary recognition	110 000 000	0	5 200 000	115 200 000	115 196 632	3 368	0	3 368	100%
2	05	02	08	12	School fruit scheme	60 000 000	0	-30 600 000	29 400 000	29 360 452	39 548	0	39 548	100%
2	05	02	08	99	Other measures (fruit and vegetables)	800 000	404 863 970	0	405 663 970	2 062 030	403 601 939	403 600 317	1 622	100%
2	05	02	09	<b>Products of the wine-growing sector</b>	<b>1 338 300 000</b>	<b>0</b>	<b>-28 800 000</b>	<b>1 309 500 000</b>	<b>1 309 239 864</b>	<b>260 136</b>	<b>0</b>	<b>260 136</b>	<b>100%</b>	
2	05	02	09	01	Export refunds for products of the wine-growing sector	3 000 000	0	-2 300 000	700 000	686 087	13 913	0	13 913	98%
2	05	02	09	02	Storage of wine and grape must	500 000	0	-300 000	200 000	198 240	1 760	0	1 760	99%
2	05	02	09	03	Distillation of wine	200 000	0	350 000	550 000	525 461	24 539	0	24 539	96%
2	05	02	09	04	Storage measures for alcohol	7 000 000	0	5 070 000	12 070 000	12 065 603	4 397	0	4 397	100%
2	05	02	09	05	Aid for the use of must	1 100 000	0	635 000	1 735 000	1 730 608	4 392	0	4 392	100%
2	05	02	09	06	Permanent abandonment premiums for areas under vines	0	0	15 000	15 000	13 171	1 829	0	1 829	88%
2	05	02	09	07	Restructuring and conversion of vineyards	0	0	-5 120 000	-5 120 000	-5 140 250	20 250	0	20 250	100%
2	05	02	09	08	National support programmes for the wine sector	990 500 000	0	-13 850 000	976 650 000	976 507 083	142 917	0	142 917	100%
2	05	02	09	09	Grubbing-up scheme	334 000 000	0	-11 300 000	322 700 000	322 685 926	14 074	0	14 074	100%
2	05	02	09	99	Other measures (wine-growing sector)	2 000 000	0	-2 000 000	0	-32 065	32 065	0	32 065	-
2	05	02	10	<b>Promotion</b>	<b>57 210 000</b>	<b>0</b>	<b>-9 500 000</b>	<b>47 710 000</b>	<b>47 610 763</b>	<b>99 237</b>	<b>0</b>	<b>99 237</b>	<b>100%</b>	
2	05	02	10	01	Promotion measures - Payments by Member States	56 000 000	0	-9 500 000	46 500 000	46 401 867	98 133	0	98 133	100%
2	05	02	10	02	Promotion measures - Direct payments by the European Community	1 210 000	0	0	1 210 000	1 208 896	1 104	0	1 104	100%
2	05	02	10	99	Other measures (promotion)	0	0	0	0	0	0	0	0	-
2	05	02	11	<b>Other plant products/measures</b>	<b>356 200 000</b>	<b>0</b>	<b>290 000</b>	<b>356 490 000</b>	<b>356 466 991</b>	<b>23 009</b>	<b>0</b>	<b>23 009</b>	<b>100%</b>	
2	05	02	11	01	Dried fodder	122 000 000	0	-70 000	121 930 000	121 924 159	5 841	0	5 841	100%
2	05	02	11	04	POSEI (excluding Fish 11 02 03 and direct aids)	231 000 000	0	3 180 000	234 180 000	234 172 752	7 248	0	7 248	100%
2	05	02	11	05	Community fund for tobacco (excluding SANCO 17 03 02)	1 000 000	0	-280 000	720 000	716 387	3 613	0	3 613	99%
2	05	02	11	99	Other measures (Other plant products/measures)	2 200 000	0	-2 540 000	-340 000	-346 306	6 306	0	6 306	102%
2	05	02	12	<b>Milk and Milk products</b>	<b>943 100 000</b>	<b>0</b>	<b>-413 550 000</b>	<b>529 550 000</b>	<b>529 085 819</b>	<b>464 181</b>	<b>0</b>	<b>464 181</b>	<b>100%</b>	
2	05	02	12	01	Refunds for milk and milk products	449 000 000	0	-262 500 000	186 500 000	186 443 924	56 076	0	56 076	100%
2	05	02	12	02	Intervention storage of skimmed-milk powder	26 000 000	0	-31 500 000	-5 500 000	-5 516 069	16 069	0	16 069	100%
2	05	02	12	03	Aid for disposal of skimmed milk	0	0	0	0	0	0	0	0	-
2	05	02	12	04	Intervention storage of butter and cream	85 000 000	0	-105 400 000	-20 400 000	-20 412 860	12 860	0	12 860	100%
2	05	02	12	05	Other measures relating to butterfat	1 000 000	0	0	1 000 000	699 163	300 837	0	300 837	70%
2	05	02	12	06	Intervention storage of cheese	6 000 000	0	-3 300 000	2 700 000	2 640 644	59 356	0	59 356	98%
2	05	02	12	08	School milk	76 000 000	0	-7 050 000	68 950 000	68 945 964	4 036	0	4 036	100%
2	05	02	12	99	Other measures (milk and milk products) (2)	300 100 000	0	-3 800 000	296 300 000	296 285 052	14 948	0	14 948	100%

ANNEX 8

ANALYSIS OF BUDGETARY EXECUTION - 2010 FINANCIAL YEAR - Detail Table (3/6)

Commitment Appropriations

In EUROS

F	P	H	T	C	A	HEADING	ADOPTED BUDGET	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE	EXECUTION 2010	DIFFERENCE	ASSIGNED REVENUE	DIFFERENCE	% EXECUTION /	
							2010			APPROPRIATIONS		EXECUTION / TOTAL	CARRIED OVER TO	EXECUTION / TOTAL	AVAILABLE	APPROPRIATIONS
							(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (4) - (5)	(7)	(8) = (6) - (7)	(9) = ((5) + (7)) / (4)	
						(1)										
2	05	02	13			<b>Beef and Veal</b>	<b>26 100 000</b>	<b>0</b>	<b>-1 450 000</b>	<b>24 650 000</b>	<b>24 555 775</b>	<b>94 225</b>	<b>0</b>	<b>94 225</b>	<b>100%</b>	
2	05	02	13	01		Refunds for beef and veal	18 000 000	0	-1 330 000	16 670 000	16 666 320	3 680	0	3 680	100%	
2	05	02	13	02		Intervention storage of beef and veal	0	0	0	0	0	0	0	0	-	
2	05	02	13	03		Exceptional support measures	1 000 000	0	6 030 000	7 030 000	6 987 468	42 532	0	42 532	99%	
2	05	02	13	04		Refunds for live animals	7 000 000	0	1 700 000	8 700 000	8 682 372	17 628	0	17 628	100%	
2	05	02	13	99		Other measures (beef and veal)	100 000	0	-7 850 000	-7 750 000	-7 780 384	30 384	0	30 384	100%	
2	05	02	14			<b>Sheepmeat and goatmeat</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	
2	05	02	14	01		Intervention in the form of storage of sheepmeat and goatmeat	0	0	0	0	0	0	0	0	-	
2	05	02	14	99		Other measures (sheepmeat and goatmeat)	0	0	0	0	0	0	0	0	-	
2	05	02	15			<b>Pigmeat, eggs &amp; poultry, bee-keeping &amp; other animal products</b>	<b>136 100 000</b>	<b>0</b>	<b>80 000</b>	<b>136 180 000</b>	<b>136 146 915</b>	<b>33 085</b>	<b>0</b>	<b>33 085</b>	<b>100%</b>	
2	05	02	15	01		Refunds on pigmeat	28 000 000	0	-9 240 000	18 760 000	18 755 001	4 999	0	4 999	100%	
2	05	02	15	02		Intervention for pigmeat	0	0	500 000	500 000	489 693	10 307	0	10 307	98%	
2	05	02	15	03		Exceptional market-support measures for pigmeat	0	0	0	0	0	0	0	0	-	
2	05	02	15	04		Refunds on eggs	4 000 000	0	-2 020 000	1 980 000	1 972 257	7 743	0	7 743	100%	
2	05	02	15	05		Refunds for poultrymeat	80 000 000	0	10 675 000	90 675 000	90 668 355	6 645	0	6 645	100%	
2	05	02	15	06		Specific aid for bee-keeping	24 000 000	0	265 000	24 265 000	24 261 608	3 392	0	3 392	100%	
2	05	02	15	07		Exceptional market-support measures for the poultrymeat and eggs sector	0	0	0	0	0	0	0	0	-	
2	05	02	15	99		Other measures (pigmeat, eggs and poultry, bee-keeping and other animal products)	100 000	0	-100 000	0	0	0	0	0	-	
						<b>05 03 DIRECT AIDS</b>	<b>39 273 000 000</b>	<b>746 347 908</b>	<b>158 400 000</b>	<b>40 177 747 908</b>	<b>39 675 730 609</b>	<b>502 017 299</b>	<b>501 496 069</b>	<b>521 230</b>	<b>100%</b>	
2	05	03	01			<b>Decoupled direct aids</b>	<b>33 272 000 000</b>	<b>746 347 908</b>	<b>308 250 000</b>	<b>34 326 597 908</b>	<b>33 825 038 675</b>	<b>501 559 233</b>	<b>501 496 069</b>	<b>63 164</b>	<b>100%</b>	
2	05	03	01	01		SPS (Single Payment Scheme) (3)	28 480 000 000	244 878 682	346 050 000	29 070 928 682	29 070 901 839	26 844	26 844	0	100%	
2	05	03	01	02		SAPS (Single Area Payment Scheme)	4 497 000 000	0	-36 050 000	4 460 950 000	4 460 927 777	22 223	0	22 223	100%	
2	05	03	01	03		Separate Sugar payment	283 000 000	0	-1 950 000	281 050 000	281 033 380	16 620	0	16 620	100%	
2	05	03	01	04		Separate fruit and vegetables payment	12 000 000	0	200 000	12 200 000	12 175 679	24 321	0	24 321	100%	
2	05	03	01	99		Other (decoupled direct aids)	0	501 469 225	0	501 469 225	0	501 469 225	501 469 225	0	100%	
2	05	03	02			<b>Other direct aids</b>	<b>5 995 000 000</b>	<b>0</b>	<b>-147 550 000</b>	<b>5 847 450 000</b>	<b>5 847 021 687</b>	<b>428 313</b>	<b>0</b>	<b>428 313</b>	<b>100%</b>	
2	05	03	02	01		COP area payments	1 445 000 000	0	-10 100 000	1 434 900 000	1 434 967 121	32 879	0	32 879	100%	
2	05	03	02	04		Supplementary aid for durum wheat: traditional production zones	50 000 000	0	-2 500 000	47 500 000	47 454 611	45 389	0	45 389	100%	
2	05	03	02	05		Production aid for seeds	22 000 000	0	3 130 000	25 130 000	25 127 174	2 826	0	2 826	100%	
2	05	03	02	06		Sudler-cow premium	1 162 000 000	0	-22 910 000	1 139 090 000	1 139 054 191	35 809	0	35 809	100%	
2	05	03	02	07		Additional suckler-cow premium	52 000 000	0	-430 000	51 570 000	51 565 650	4 350	0	4 350	100%	
2	05	03	02	08		Beef special premium	95 000 000	0	-2 850 000	92 150 000	92 118 652	31 348	0	31 348	100%	
2	05	03	02	09		Beef slaughter premium - calves	122 000 000	0	-7 290 000	114 710 000	114 699 282	10 718	0	10 718	100%	
2	05	03	02	10		Beef slaughter premium - adults	225 000 000	0	-6 950 000	218 050 000	218 049 315	685	0	685	100%	
2	05	03	02	13		Sheep and goat premium	258 000 000	0	-11 050 000	246 950 000	246 946 418	3 582	0	3 582	100%	
2	05	03	02	14		Sheep and goat supplementary premium	78 000 000	0	-3 200 000	74 800 000	74 766 735	33 265	0	33 265	100%	

ANNEX 8

ANALYSIS OF BUDGETARY EXECUTION - 2010 FINANCIAL YEAR - Detail Table (4/6)

Commitment Appropriations

In EUROS

F P H	T	C	A	HEADING	ADOPTED BUDGET	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE	EXECUTION 2010	DIFFERENCE	ASSIGNED REVENUE	DIFFERENCE	% EXECUTION /
					2010			APPROPRIATIONS		EXECUTION / TOTAL	CARRIED OVER TO	EXECUTION / TOTAL	APPROPRIATIONS
					(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (4) - (5)	(7)	(8) = (6) - (7)	(9) = ((5) + (7)) / (4)
(1)													
2	05	03	02	18	Payments to starch potato producers	103 000 000	0	820 000	103 820 000	103 817 583	0	2 417	100%
2	05	03	02	19	Area aid for rice	173 000 000	0	-4 050 000	168 950 000	168 912 482	0	37 518	100%
2	05	03	02	21	Aid for olive groves	100 000 000	0	-2 650 000	97 350 000	97 345 491	0	4 509	100%
2	05	03	02	22	Tobacco premium	301 000 000	0	-5 150 000	295 850 000	295 845 465	0	4 535	100%
2	05	03	02	23	Hops area aid	2 500 000	0	20 000	2 520 000	2 515 535	0	4 465	100%
2	05	03	02	24	Specific quality premium for durum wheat	91 000 000	0	-10 300 000	80 700 000	80 676 294	0	23 706	100%
2	05	03	02	25	Protein crop premium	45 000 000	0	-2 300 000	42 700 000	42 670 677	0	29 323	100%
2	05	03	02	26	Area payment for nuts	94 000 000	0	30 000	94 030 000	94 026 345	0	3 655	100%
2	05	03	02	27	Aid for energy crops	66 000 000	0	7 700 000	73 700 000	73 696 137	0	3 863	100%
2	05	03	02	28	Aid for silkworms	500 000	0	-60 000	440 000	435 590	0	4 410	99%
2	05	03	02	36	Payments for specific types of farming and quality production	449 000 000	0	-14 900 000	434 100 000	434 091 181	0	8 819	100%
2	05	03	02	39	Additional amount for sugar beet and cane producers	50 000 000	0	1 620 000	51 620 000	51 614 468	0	5 532	100%
2	05	03	02	40	Area aid for cotton	259 000 000	0	-37 250 000	221 750 000	221 736 574	0	13 426	100%
2	05	03	02	41	Transitional fruit and vegetables payment - Tomatoes	145 000 000	0	-3 505 000	141 495 000	141 447 589	0	47 411	100%
2	05	03	02	42	Transitional fruit and vegetables payment - Other products than toma	161 000 000	0	-3 250 000	157 750 000	157 732 789	0	17 212	100%
2	05	03	02	43	Transitional soft fruit payment	12 000 000	0	-2 900 000	9 100 000	9 095 822	0	4 178	100%
2	05	03	02	50	Posei - Community support programs	394 000 000	0	-7 800 000	386 200 000	386 198 381	0	1 619	100%
2	05	03	02	51	Posei - Other direct aids and earlier regimes	22 000 000	0	-970 000	21 030 000	21 024 855	0	5 145	100%
2	05	03	02	52	Posei - Aegean Islands	18 000 000	0	490 000	18 490 000	18 487 005	0	2 995	100%
2	05	03	02	99	Other (direct aids)	0	0	1 005 000	1 005 000	1 002 275	0	2 725	100%
2	05	03	03		<b>Additional amounts of aid</b>	<b>6 000 000</b>	<b>0</b>	<b>-2 300 000</b>	<b>3 700 000</b>	<b>3 670 247</b>	<b>0</b>	<b>29 753</b>	<b>99%</b>
<b>05 04 RURAL DEVELOPMENT</b>					<b>0</b>	<b>0</b>	<b>-6 600 000</b>	<b>-6 600 000</b>	<b>-7 136 211</b>	<b>536 211</b>	<b>0</b>	<b>536 211</b>	<b>108%</b>
2	05	04	01		<b>Rural development financed by the EAGGF-Guarantee Section — Programming period 2000 - 2006</b>	<b>0</b>	<b>0</b>	<b>-6 600 000</b>	<b>-6 600 000</b>	<b>-7 136 211</b>	<b>536 211</b>	<b>0</b>	<b>108%</b>
2	05	04	01	14	Rural development financed by the EAGGF Guarantee Section - Programming period 2000-2006	0	0	-6 600 000	-6 600 000	-7 136 211	0	536 211	108%
2	05	04	03		<b>Other measures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-
2	05	04	03	02	Plant and animal genetic resources - Completion of earlier measures	0	0	0	0	0	0	0	-
<b>05 07 AUDIT OF AGRICULTURAL EXPENDITURE</b>					<b>-300 500 000</b>	<b>170 186</b>	<b>258 200 000</b>	<b>-42 129 814</b>	<b>-42 586 223</b>	<b>456 409</b>	<b>0</b>	<b>456 409</b>	<b>101%</b>
2	05	07	01		<b>Control of agricultural expenditure</b>	<b>-303 500 000</b>	<b>170 186</b>	<b>261 200 000</b>	<b>-42 129 814</b>	<b>-42 586 223</b>	<b>456 409</b>	<b>0</b>	<b>101%</b>
2	05	07	01	01	Monitoring and preventive measures - Payments by the Member State	0	0	0	0	0	0	0	-
2	05	07	01	02	Monitoring and preventive measures - Direct payments by the EC	6 500 000	0	0	6 500 000	6 486 029	0	13 971	100%
2	05	07	01	05	Checks on application of the rules in agriculture	0	0	0	0	0	0	0	-
2	05	07	01	06	Accounting clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	-310 000 000	170 186	256 000 000	-53 829 814	-54 218 243	0	388 428	101%
2	05	07	01	07	Conformity clearance of previous years' accounts with regard to shared management expenditure under the EAGGF Guarantee Section (previous measures) and under the EAGF	0	0	5 200 000	5 200 000	5 145 990	0	54 010	99%
2	05	07	02		<b>Settlement of disputes</b>	<b>3 000 000</b>	<b>0</b>	<b>-3 000 000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	-

ANNEX 8

ANALYSIS OF BUDGETARY EXECUTION - 2010 FINANCIAL YEAR - Detail Table (5/6)

Commitment Appropriations

In EUROS

F P H	T	C	A	HEADING	ADOPTED BUDGET	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE	EXECUTION 2010	DIFFERENCE	ASSIGNED REVENUE	DIFFERENCE	% EXECUTION /	
					2010			APPROPRIATIONS		EXECUTION / TOTAL	CARRIED OVER TO	EXECUTION / TOTAL	AVAILABLE	APPROPRIATIONS
					(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (4) - (5)	(7)	(8) = (6) - (7)	(9) = ((5) + (7)) / (4)	
<b>(1)</b>														
05	08			POLICY STRATEGY AND COORDINATION OF 'AGRICULTURE AND RURAL DEVELOPMENT' POLICY AREA	40 591 000	226 988	0	40 817 988	38 387 906	2 430 082	8 420	2 421 662	94%	
2	05	08	01	Farm Accountancy Data Network (FADN)	13 981 000	0	0	13 981 000	13 769 069	211 931	0	211 931	98%	
2	05	08	02	Surveys on the structure of agricultural holdings	15 100 000	221 588	0	15 321 588	14 998 022	323 566	8 420	315 146	98%	
2	05	08	03	Restructuring of systems for agricultural surveys	1 460 000	5 400	0	1 465 400	1 459 512	5 888	0	5 888	100%	
2	05	08	06	Enhancing public awareness of the common agricultural policy	8 000 000	0	0	8 000 000	7 021 461	978 539	0	978 539	88%	
2	05	08	09	EAGF - Operational technical assistance	2 050 000	0	0	2 050 000	1 139 843	910 157	0	910 157	56%	
11				<b>FISHERIES AND MARITIME AFFAIRS</b>	30 496 768	0	0	30 496 768	30 440 315	56 453	0	56 453	100%	
11	02			<b>FISHERIES MARKETS</b>	30 496 768	0	0	30 496 768	30 440 315	56 453	0	56 453	100%	
2	11	02	01	Intervention in fishery products	15 500 000	0	0	15 500 000	15 443 547	56 453	0	56 453	100%	
2	11	02	01 01	Intervention in fishery products - New measures	15 500 000	0	0	15 500 000	15 443 547	56 453	0	56 453	100%	
2	11	02	03	Fisheries programme for the outermost regions	14 996 768	0	0	14 996 768	14 996 768	0	0	0	100%	
2	11	02	03 01	Fisheries programme for the outermost regions — New measures	14 996 768	0	0	14 996 768	14 996 768	0	0	0	100%	
17				<b>VETERINARY EXPENDITURE</b>	371 885 000	5 247 084	-83 529	377 048 555	359 857 244	17 191 310	468 951	16 722 360	96%	
17	01			<b>ADMINISTRATIVE EXPENDITURE of VETERINARY COSTS</b>	2 285 000	0	-83 529	2 201 471	2 015 634	185 837	0	185 837	92%	
2	17	01	04	Support expenditure for operations of 'Health and consumer protection' Policy Area	2 285 000	0	-83 529	2 201 471	2 015 634	185 837	0	185 837	92%	
2	17	01	04 01	Plant-health measures — Expenditure on administrative management	250 000	0	0	250 000	150 160	99 840	0	99 840	60%	
2	17	01	04 05	Feed and food safety and related activities — Expenditure on administrative management	675 000	0	-46 351	628 649	581 369	47 280	0	47 280	92%	
2	17	01	04 07	Animal disease eradication and Emergency fund — Expenditure on administrative management	250 000	0	0	250 000	211 283	38 717	0	38 717	85%	
2	17	01	04 31	Executive Agency for health and consumers. Subsidy for programmes under Heading 2	1 110 000	0	-37 178	1 072 822	1 072 822	0	0	0	100%	
17	03			<b>PUBLIC HEALTH</b>	16 900 000	0	0	16 900 000	16 900 000	0	0	0	100%	
2	17	03	02	Community tobacco fund — Direct payments by the European Union	16 900 000	0	0	16 900 000	16 900 000	0	0	0	100%	
17	04			<b>FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE &amp; PLANT HEALTH</b>	352 700 000	5 247 084	0	357 947 084	340 941 611	17 005 473	468 951	16 536 523	95%	
2	17	04	01	Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public health risk linked to an external factor	275 000 000	5 110 190	-2 797 817	277 312 373	274 082 000	3 230 373	450 373	2 780 000	99%	
2	17	04	01 01	Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public-health risk linked to an external factor — New measures	275 000 000	5 110 190	-2 797 817	277 312 373	274 082 000	3 230 373	450 373	2 780 000	99%	

ANNEX 8

ANALYSIS OF BUDGETARY EXECUTION - 2010 FINANCIAL YEAR - Detail Table (6/6)

Commitment Appropriations

In EUROS

FPH	T	C	A	HEADING	ADOPTED BUDGET 2010	ASSIGNED REVENUE	TRANSFERS	TOTAL AVAILABLE APPROPRIATIONS	EXECUTION 2010	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS	ASSIGNED REVENUE CARRIED OVER TO 2011	DIFFERENCE EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2011 OF ASSIGNED REVENUE	% EXECUTION / TOTAL AVAILABLE APPROPRIATIONS AFTER CARRY OVER TO 2011 OF ASSIGNED REVENUE
					(1)	(2)	(3)	(4) = (1) + (2) + (3)	(5)	(6) = (4) - (5)	(7)	(8) = (6) - (7)	(9) = ((5) + (7)) / (4)
			(1)										
2	17	04	02	Other measures in the veterinary, animal welfare and public health field	18 500 000	0	0	18 500 000	12 528 635	5 971 365	0	5 971 365	68%
2	17	04	02 01	Other measures in the veterinary, animal welfare and public-health field — New measures	18 500 000	0	0	18 500 000	12 528 635	5 971 365	0	5 971 365	68%
2	17	04	03	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health	30 000 000	107 139	-7 244 076	22 863 063	15 089 083	7 773 980	0	7 773 980	66%
2	17	04	03 01	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health — New measures	30 000 000	107 139	-7 244 076	22 863 063	15 089 083	7 773 980	0	7 773 980	66%
2	17	04	04	Plant health measures	3 200 000	0	5 087 161	8 287 161	8 287 161	0	0	0	100%
2	17	04	04 01	Plant-health measures — New measures	3 200 000	0	5 087 161	8 287 161	8 287 161	0	0	0	100%
2	17	04	05	Community Plant Variety Office	0	0	0	0	0	0	0	0	-
2	17	04	05 01	Community Plant Variety Office - Subsidy under Titles 1 and 2	0	0	0	0	0	0	0	0	-
2	17	04	05 02	Community Plant Variety Office - Subsidy under Title 3	0	0	0	0	0	0	0	0	-
2	17	04	07	Feed and food safety and related activities	26 000 000	29 754	4 954 732	30 984 486	30 954 731	29 756	18 578	11 178	100%
2	17	04	07 01	Feed and food safety and related activities — New measures	26 000 000	29 754	4 954 732	30 984 486	30 954 731	29 756	18 578	11 178	100%
<b>TOTAL 2010 EAGF</b>					<b>43 819 801 768</b>	<b>1 157 523 568</b>	<b>-83 529</b>	<b>44 977 241 807</b>	<b>44 046 014 880</b>	<b>931 226 926</b>	<b>905 573 757</b>	<b>25 653 170</b>	<b>100%</b>
2	05	02	16	Sugar Restructuring Fund	0	1 375 054 272	0	1 375 054 272	330 297 467	1 044 756 805	1 044 756 805	0	100%
2	05	02	16 01	Sugar Restructuring Fund	0	1 375 054 272	0	1 375 054 272	330 297 467	1 044 756 805	1 044 756 805	0	100%
2	05	02	16 02	Clearance with regard to Sugar Restructuring Fund	0	0	0	0	0	0	0	0	-
2	05	02	17	Pilot projects. Support for farmers	4 500 000	0	0	4 500 000	1 454 303	3 045 697	0	3 045 697	32%
2	05	02	17 01	Support for farmers' cooperatives	1 500 000	0	0	1 500 000	1 454 303	45 697	0	45 697	97%
2	05	02	17 02	European farm prices and margins observatory	1 500 000	0	0	1 500 000	0	1 500 000	0	1 500 000	0%
2	05	02	17 03	Support for farmers' & consumers' initiatives for low carbon emission, low energy consumption & locally marketed food production	1 500 000	0	0	1 500 000	0	1 500 000	0	1 500 000	0%
	05	08	10	Pilot project — Assessing end-user costs of compliance with EU legislation in the fields of environment, animal welfare	0	0	0	0	0	0	0	0	-
<b>TOTAL 2010</b>					<b>43 824 301 768</b>	<b>2 532 577 839</b>	<b>-83 529</b>	<b>46 356 796 078</b>	<b>44 377 766 650</b>	<b>1 979 029 428</b>	<b>1 950 330 561</b>	<b>28 698 867</b>	<b>100%</b>

(1) FPH = Financial Perspectives Heading / T = Title / C = Chapter / A = Article / I = Item  
 (2) Reserve of 300 000 000 € included

ANNEX 9

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

Commitment Appropriations

in EUROS

Assigned Revenue 2010					Use of Assigned Revenue					Carriedforward to 2011		
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Line	Funds	Description		Amount	
				Budgetary Line	Amount						Detail	Total
<b>CHAPTER 67 : REVENUE CONCERNING EAGF</b>												
6 7 0 1	IC4	Clearance of EAGF accounts – Assigned revenue	735.114.995,57	05 02 08 99	404.863.969,54		05 02 08 99	C4	Other measures (Fruits & vegetables)	1.263.652,24		
										1.263.652,24		403.600.317,30
					404.863.969,54					1.263.652,24		403.600.317,30
				05 03 01 99	330.251.026,03							
6 7 0 2	IC4	EAGF Irregularities – Assigned revenue	172.373.829,43	05 03 01 99	172.373.829,43							
6 7 0 3	IC4	Superlevy from milk producers – Assigned revenue	103.044.369,90	05 03 01 99	103.044.369,90							
							05 03 01 01	C4	SPS (single payment scheme)	104.173.156,37		
										104.173.156,37		501.496.068,99
					605.669.225,36					104.173.156,37		501.496.068,99
6 7 0	IC4	Revenue concerning EAGF	1.010.533.194,90									
6 7	IC4	REVENUE CONCERNING EAGF * TOTAL Chapter 67	1.010.533.194,90		1.010.533.194,90					105.436.808,61		905.096.386,29
<b>CHAPTER 68 : TEMPORARY RESTRUCTURING AMOUNTS</b>												
6 8 0 1	IC4	Temporary restructuring amounts – Assigned revenue	606.762.831,87	05 02 16 00	606.762.831,87		05 02 16 00	C4	Sugar Restructuring Fund	-3.959.109,00		
										-3.959.109,00		610.721.940,87
					606.762.831,87					-3.959.109,00		610.721.940,87
6 8 0 2		Irregularities concerning the temporary restructuring fund – Assigned revenue	0,00									
6 8 0 3		Clearance with regard to the temporary restructuring fund – Assigned revenue	0,00									
6 8 0	IC4	Temporary restructuring amounts	606.762.831,87									
6 8	IC4	TEMPORARY RESTRUCTURING AMOUNTS	606.762.831,87							-3.959.109,00		610.721.940,87
<b>TOTAL</b>			<b>1.617.296.026,77</b>				<b>TOTAL</b>			<b>101.477.699,61</b>		<b>1.515.818.327,16</b>

\* Under centralised direct management, for the commitments of article 05 08 02, assigned revenue (C4) amounting to EUR 8 419.77 has not been used and it will be carried over to 2011.



ANNEX 10

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

Commitment Appropriations

in EUROS

Assigned Revenue 2010					Use of Assigned Revenue					Carriedforward to 2011**		
ITEM	Funds	Description	Amount	Link - Budgetary Attribution			Budgetary Expenditure Line	Funds	Description		Amount	
				Budgetary Line	Amount						Detail	Total
<b>CHAPTER 67 : REVENUE CONCERNING EAGF</b>												
6 7 0 1	IC5	Clearance of EAGF accounts – Assigned revenue	667.432,82	05 02 08 99	663.407,34		05 02 08 03	C5	Operational funds for producers organisations	667.432,82		
				05 02 12 01	4.025,48							
						667.432,82				667.432,82		-
6 7 0 2	IC5	EAGF Irregularities – Assigned revenue	140.848.868,17	05 03 01 99	140.852.893,65		05 03 01 01	C5	SPS (single payment scheme)	140.678.682,26		
				05 02 12 01	-4.025,48		05 07 01 06	C5	Accounting clearance of previous years' accounts with regard to shared management expenditure under the EAGF Guarantee Section (previous measures) and under the EAGF	170.185,91		
6 7 0 3	IC5	Superlevy from milk producers – Assigned revenue										
						140.848.868,17				140.848.868,17		-
6 7 0	IC5	Revenue concerning EAGF	141.516.300,99									
6 7	IC5	REVENUE CONCERNING EAGF * TOTAL Chapter 67	141.516.300,99			141.516.300,99					141.516.300,99	
<b>CHAPTER 68 : TEMPORARY RESTRUCTURING AMOUNTS</b>												
6 8 0 1	IC5	Temporary restructuring amounts – Assigned revenue	768.291.439,67	05 02 16 00	768.291.439,67		05 02 16 00	C5	Sugar Restructuring Fund	334.256.575,97		
						768.291.439,67				334.256.575,97		434.034.863,70
6 8 0 2		Irregularities concerning the temporary restructuring fund – Assigned revenue	0,00									
6 8 0 3		Clearance with regard to the temporary restructuring fund – Assigned revenue	0,00									
6 8 0	IC5	Temporary restructuring amounts	768.291.439,67									
6 8	IC5	TEMPORARY RESTRUCTURING AMOUNTS **	768.291.439,67								334.256.575,97	
<b>TOTAL</b>			<b>909.807.740,66</b>				<b>TOTAL</b>			<b>475.772.876,96</b>		<b>434.034.863,70</b>

\* Under centralised direct management, the total commitments made for article 05 08 02 were partly funded by assigned revenue (C5) amounting to EUR 213 168,44. Therefore, the total overall amount of assigned revenue (C5) used, under both shared and centralised direct management, amounted to EUR 141,7  
 \*\* The amount of EUR 434 034 863,70, involving temporary restructuring amounts (C5 appropriations) , was exceptionally carried over to 2011.

ANNEX 11

VETERINARY & PLANT HEALTH MEASURES

2010 BUDGET EXECUTION financed by EAGF

Commitment Appropriations

In EUR

Budget Line	Heading	Credits after transfer	Committed	balance credits-commitments
17.010401	<b>Plant-health measures. Expenditure on administrative management</b>	250 000	150 160	99 840
1	Evaluation plant health regime		150 160	
17.010405	<b>Feed and Food safety and related activities. Expenditure on administrative management</b>	628 649	581 369	47 280
1	Supportive actions training food and feed		581 369	
17.010407	<b>Animal disease eradication and emergency fund. Expenditure on administrative management</b>	250 000	211 283	38 717
1	Administrative assistance relating to audit		211 283	
17.010431	<b>Executive Agency for Health and Consumers. Subsidy for programmes under Heading 2</b>	1 072 822	1 072 822	0
17.0302	<b>Community Tobacco Fund. Direct Payments by the European Union</b>	16 900 000	16 900 000	0
17.040101	<b>Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that could pose a public-health risk linked to an external factor</b>	277 312 373	274 082 000	3 230 373
1	Eradication		94 740 000	
2	Bluetongue		68 160 000	
3	Avian influenza		4 915 000	
4	TSE/BSE and scrapie		81 840 000	
5	Salmonella		24 427 000	
17.040201	<b>Other measures in the veterinary, animal welfare and public-health field</b>	18 500 000	12 528 635	5 971 365
1	OIE conferences		476 712	
2	Purchase FMD antigens		7 000 000	
3	IT (TRACES, ADNS, ...)		3 470 000	
4	Communication - different actions		1 581 924	
17.040301	<b>Emergency fund for veterinary complaints and other diseases of animal contaminations which are a risk to public health</b>	22 863 063	15 089 083	7 773 980
1	Classical swine fever		18 719	
2	Maladie vésiculeuse du porc		8 750 509	
3	Bluetongue		1 202 500	
4	Avian influenza		1 273 505	
5	Foot-and-mouth disease		722 299	
6	Other actions		3 121 551	
17.040401	<b>Plant-health measures - Expenditure on operational management</b>	8 287 161	8 287 161	0
1	Solidarité		7 342 161	
2	IT		705 000	
3	Poseidom		240 000	
17.040701	<b>Food and feed control Expenditure on operational management</b>	30 984 486	30 954 731	29 755
1	IT and communication		921 113	
2	Lab. Comm. de référence risques biologiques		4 997 381	
3	Lab. Comm. de référence résidus		4 725 000	
4	Lab. Comm. de référencesanté animale		3 878 000	
5	Better traing for safer food		14 000 000	
6	Other actions		2 433 237	
<b>TOTAL TITLE 17 - EAGF 2010 EXPENDITURE</b>			<b>359 857 244</b>	

ANNEX 12  
 VETERINARY and PLANT HEALTH MEASURES - 2010 Budget execution by Member State financed by EAGF\*

COMMITMENTS (Fund Source C1)

Line	Measure	Belgium	Bulgaria	Czech Rep.	Denmark	Germany	Estonia	Greece	Spain	France	Ireland	Italy	Cyprus	Latvia	Lithuania	Luxembourg	Malta	Hungary	Neth. lands	Austria	Poland	Portugal	Romania	Slovenia	Slovakia	Finland	Sweden	UK	€	TOTAL
17.04010	<b>Animal disease eradication and monitoring programmes</b>																													
1	Eradication	310 000	2 015 000			1 400 000	1 390 000		15 800 000	720 000	12 500 000	10 860 000	150 000	1 455 000	580 000	25 000	515 000	1 530 000		200 000	9 030 000	3 800 000	2 020 000	860 000	740 000	150 000		28 700 000		94 740 000
2	Bluetongue	4 500 000	6 000	1 650 000	50 000	1 700 000	130 000	70 000	19 000 000	33 500 000	80 000	2 700 000		20 000	300 000	4 000	70 000		1 000 000	70 000	2 100 000	110 000	40 000	50 000	20 000					68 160 000.00
3	Avian influenza	135 000	50 000	85 000	200 000	450 000	10 000	70 000	300 000	250 000	110 000	1 300 000	20 000	60 000	10 000	10 000	300 000		350 000	55 000	100 000	40 000	400 000	40 000	35 000	35 000				4 915 000.00
4	TSE/BSE and scrapie	2 340 000	440 000	1 380 000	1 420 000	11 260 000	300 000	2 000 000	6 480 000	16 980 000	4 700 000	7 210 000	4 070 000	360 000	700 000	100 000	30 000	1 230 000	3 370 000	1 510 000	4 930 000	1 640 000	1 000 000	240 000	650 000	610 000	970 000	5 920 000		81 840 000.00
5	Salmonella	900 000	20 000	2 500 000	400 000	800 000	25 000	550 000	1 400 000	3 900 000	100 000	900 000	100 000	50 000	10 000	150 000	2 500 000		3 500 000	960 000	4 600 000	55 000	600 000	117 000	600 000		80 000		24 427 000.00	
	<b>sous-total</b>	8 185 000	2 531 000	5 615 000	2 070 000	15 610 000	1 845 000	2 690 000	42 980 000	54 950 000	17 490 000	22 970 000	4 340 000	1 945 000	1 300 000	445 000	709 000	5 630 000	7 350 000	3 725 000	18 730 000	7 635 000	4 130 000	1 297 000	2 075 000	815 000	2 020 000	35 000 000	0	274 082 000.00
17.04020	<b>Other measures in the veterinary, animal welfare and public-health field</b>																													
1	OIE conferences																												476 712	476 712
2	purchase FMD antigens																												7 000 000	7 000 000
3	IT (TRACES, ADNS,																												3 470 000	3 470 000
4	Communication -																												1 581 924	1 581 924
	<b>Sous-total</b>																												12 528 635	12 528 635
17.04030	<b>Emergency fund</b>																													
1	swine vesicular disease											8 750 509																		8 750 509
2	Classical swine fever																									18 719				18 719
3	bluetongue	389 428				794 622										18 450														1 202 500
4	Avian influenza			41 698		103 565																								1 273 505
5	foot-and-mouth disease												199 333															76 861		722 299
	<b>Sous-total</b>	389 428		41 698		898 187						8 750 509	199 333			18 450				1 051 380						18 719		599 827		11 967 532
17.04040	<b>Plant health measures -operat.manag.</b>																													
1	Solidarité					186 234				289 183	186 930		1 042 944	24 653									5 612 217							7 342 161
2	IT																												705 000	705 000
3	Poseidom																													240 000
	<b>sous-total</b>					186 234				289 183	426 930		1 042 944	24 653									5 612 217						705 000	8 287 161
17.040701	<b>Food and feed control -operat.manag.</b>																													
1	IT and communication																												921 113	921 113
2	biologiques	555 000			397 000					285 000	970 000		612 381													305 000	1 489 000		4 997 381	
3	référence résidus				223 900	1 538 310				490 840	475 000		300 000																1 221 950	4 725 000
4	référence santé animale				255 000	385 000				440 000	1 290 000															150 000	1 358 000		3 878 000	
5	Better traing for safer																													14 000 000
6	other actions																												2 433 237	2 433 237
	<b>sous-total</b>	555 000			875 900	1 923 310				1 215 840	2 735 000		912 381							859 000						455 000	2 847 000	18 576 300	30 954 731	
17.01040	<b>Plant health measures - adm. manag.</b>																													
1	Evaluation plant health regime																												150 160	150 160
	<b>sous-total</b>																												150 160	150 160
17.010405	<b>Food and feed control adm. management</b>																													
1	Supportive actions training food and feed																												581 369	581 369
	<b>sous-total</b>																												581 369	581 369
17.010407	<b>animal disease eradication and emergency fund</b>																													
1	administrative assistance relating to audit																												211 283	211 283
	<b>sous-total</b>																												211 283	211 283
	<b>TOTAL</b>	9 129 428	2 531 000	5 656 698	2 945 900	18 617 731	1 845 000	2 690 000	44 485 023	58 111 930	17 490 000	33 675 834	4 563 986	1 945 000	1 300 000	463 450	709 000	6 681 380	8 209 000	3 725 000	18 730 000	13 247 217	4 130 000	1 297 000	2 093 719	815 000	2 475 000	38 446 827	34 952 747	340 962 872

\* Community Tobacco Fund (17 03 02) and Executive Agency for Health and Consumers (17 01 04 31) not included.

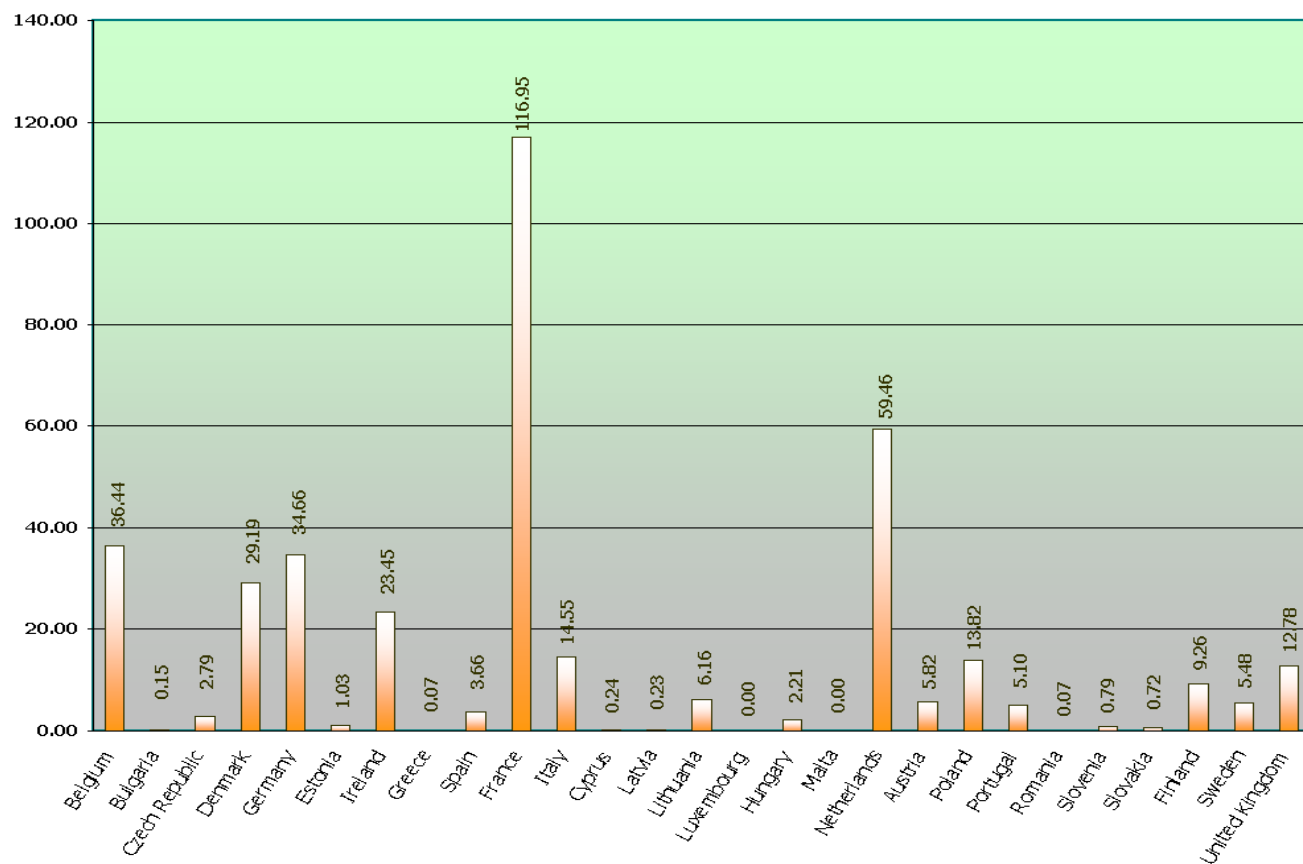


ANNEX 14

EXPENDITURE FOR EXPORT REFUNDS BY MEMBER STATE - 2010 Financial year - In EUR million

Commitment Appropriations

Member State - EU 27	2010
Belgium	36.44
Bulgaria	0.15
Czech Republic	2.79
Denmark	29.19
Germany	34.66
Estonia	1.03
Ireland	23.45
Greece	0.07
Spain	3.66
France	116.95
Italy	14.55
Cyprus	0.24
Latvia	0.23
Lithuania	6.16
Luxembourg	0.00
Hungary	2.21
Malta	0.00
Netherlands	59.46
Austria	5.82
Poland	13.82
Portugal	5.10
Romania	0.07
Slovenia	0.79
Slovakia	0.72
Finland	9.26
Sweden	5.48
United Kingdom	12.78
<b>TOTAL Export Refunds Expenditure</b>	<b>385.093</b>



ANNEX 15

EXPENDITURE for INTERVENTION in STORAGE - 2010 Financial year

Commitment Appropriations

in Million Euro

PRODUCTS	TOTAL STORAGE	TOTAL PRIVATE STORAGE	TOTAL PUBLIC STORAGE	PUBLIC STORAGE (Details)					
				Technical costs	Financial costs	Difference between purchase and sales price	DEPRECIATIONS		
							Total depreciation	Purchase depreciation	Complementary depreciation end of the exercise
a = b + c	b	c = d+e+f+g	d	e	f	g = h + i	h	i	
<b>CEREALS</b>	95.72	0.00	95.72	77.93	4.33	1.48	11.98	11.54	0.44
BREAD MAKING QUALITY WHEAT	4.16		4.16	2.76	0.27	0.18	0.95	0.51	0.44
BARLEY	84.69		84.69	69.29	3.44	0.93	11.03	11.03	
RYE	0.00		0.00				0.00		
MAIZE	6.86		6.86	5.88	0.62	0.37	0.00	0.00	
SORGHUM	0.00		0.00	0.00	0.00	0.00	0.00		
<b>RICE</b>	0.00	0.00	0.00						
<b>SUGAR</b>	0.43	0.00	0.43	0.44	0.04	-0.05	0.00	0.00	0.00
WHITE SUGAR	0.43		0.43	0.44	0.04	-0.05	0.00		
RAW SUGAR	0.00		0.00				0.00		
<b>OIL CROPS</b>	7.93	7.93	0.00						
<b>FIBRE FLAX AND HEMP</b>	0.05	0.05	0.00						
<b>FRUIT AND VEGETABLES</b>	0.00		0.00						
<b>PRODUCTS OF THE WINE-GROWING SECTOR/ ALCOHOL</b>	12.26	1.20	11.06	5.38	0.54	3.17	1.97		1.97
<b>TOBACCO</b>	0.00		0.00						
<b>MILK PRODUCTS</b>	-23.29	13.23	-36.52	8.94	5.40	-50.99	0.14	0.14	0.00
SKIMMED MILK	-5.52		-5.52	5.36	3.83	-14.84	0.14	0.14	
BUTTER AND CREAM	-20.41	10.59	-31.00	3.58	1.57	-36.15	0.00		
CHEESE	2.64	2.64	0.00				0.00		
<b>BEEF MEAT</b>	0.00	0.00	0.00			0.00	0.00		
<b>PORK MEAT</b>	0.49	0.49	0.00				0.00		
<b>FISHERY PRODUCTS</b>	0.00	0.00	0.00				0.00		
<b>TOTAL</b>	<b>93.59</b>	<b>22.90</b>	<b>70.69</b>	<b>92.69</b>	<b>10.31</b>	<b>-46.39</b>	<b>14.09</b>	<b>11.68</b>	<b>2.41</b>

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

Public alcohol  
 3.88 mio-euro  
 1.97 mio-euro

Mixed alcohol  
 -0.71 mio-euro  
 0.00 mio-euro







ANNEX 16  
 EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE

Commitment Appropriations		MEMBERS														
Budget line	Fund source	Heading	BE	BG	CZ	DK	DE	EE	IE	GR	ES	FR	IT	CY	LV	LT
05 03 02 20	CS	Payments to starch potato producers	0	0	0	13 248 448	43 665 035	0	0	0	0	15 328 126	0	0	0	0
05 03 02 21	CS	Area aid for rice	0	0	0	0	0	0	0	50 050 242	46 796 235	3 766 079	92 134 425	0	0	0
05 03 02 22	CS	Aid for olive groves	0	0	0	0	0	0	0	34 007	96 636 311	0	38 112	0	0	0
05 03 02 23	CS	Tobacco premiums	0	0	0	0	16 734 540	0	0	0	62 318 448	42 998 712	167 367 334	0	0	0
05 03 02 24	CS	Hope area aid	0	0	0	0	2 377 000	0	0	0	0	91 539	0	0	0	0
05 03 02 25	CS	Specific quality premiums for durum wheat	0	0	0	0	0	0	0	16 069 882	19 301 410	7 799 465	35 324 465	0	0	0
05 03 02 26	CS	Protein crop premiums	53 035	0	0	463 278	3 820 893	0	213 214	147 426	9 774 886	13 544 960	4 345 225	0	0	0
05 03 02 27	CS	Area payments for nuts	6 467	0	0	53 627	0	0	0	4 754 036	66 846 091	2 938 138	15 435 027	0	0	0
05 03 02 28	CS	Aid for allvarna	173 450	266 304	1 754 321	1 167 934	16 389 130	1 044 245	236 902	693 611	1 126 072	27 664 330	940 036	0	852 730	6 494 605
05 03 02 29	CS	Aid for allvarna	0	0	0	0	0	0	0	386 256	9 895	7 329	30 030	0	0	0
05 03 02 30	CS	Payments for specific types of farming and quality production	0	0	0	0	0	0	6 704 830	96 739 630	301 661 517	0	168 929 578	0	0	0
05 03 02 31	CS	Additional amount: Sugar beet & cane prod.	0	0	0	0	0	0	0	6 676 688	24 267 295	0	30 380 056	0	0	0
05 03 02 32	CS	Area aid for cotton	0	0	0	0	0	0	0	136 571 325	62 355 330	0	0	0	0	0
05 03 02 33	CS	Transitional fruit & vegetables payment: Tom	0	0	0	0	0	0	0	5 794 622	26 362 616	3 717 951	94 672 720	0	0	0
05 03 02 34	CS	Transitional fruit & vegetables payment: Other products than tomatoes	0	0	0	0	0	0	0	54 774 194	69 434 399	48 475 458	8 627 464	4 421 434	0	0
05 03 02 35	CS	Transitional soft fruit payment	0	193 842	0	0	0	0	0	0	0	0	0	0	3 300	0
05 03 02 36	CS	POSEI — Community support programmes	0	0	0	0	0	0	0	0	174 812 685	132 900 450	0	0	0	0
05 03 02 37	CS	POSEI — Other direct aids & earlier regimes	0	0	0	0	0	0	0	0	0	2 343 872	0	0	0	0
05 03 02 38	CS	POSEI — Azores Islands	0	0	0	0	0	0	0	18 487 065	0	0	0	0	0	0
05 03 02 39	CS	Other (direct aids)	-473	0	0	-5 618	1 353	0	38 928	-2 426	262 814	5 829	753 890	0	0	0
05 03 02 40	CS	Other direct aids	97 756 459	480 426	1 754 321	43 858 305	67 097 660	1 044 245	7 355 601	345 661 046	1 716 025 843	2 398 740 980	616 292 189	4 421 434	855 859	6 494 601
05 03 03 00	CS	Additional amounts of aid	92 130	0	0	6 218	52 622	0	137 120	50	296 628	519 127	685 111	0	0	0
05 03 03 01	CS	Additional amounts of aid	92 130	0	0	6 218	52 622	0	137 120	50	296 628	519 127	685 111	0	0	0
05 03	CS		435 154 869	273 559 223	563 432 193	956 085 306	5 446 718 887	61 683 517	1 267 531 441	2 418 079 827	5 147 038 594	8 062 089 030	4 111 349 721	23 107 284	98 995 729	236 723 891
05 03	C4	Direct aids	136 725	0	0	187 132	1 346 554	0	4 417 000	25 574 575	11 860 939	16 314 107	23 377 559	0	0	0
05 03	C5		148 678 682	0	0	0	0	0	0	0	0	0	0	0	0	0
05 03	C1, C4, C5		575 870 266	273 559 223	563 432 193	956 292 470	5 446 965 441	61 683 517	1 271 948 440	2 443 654 402	5 158 699 793	8 078 493 765	4 134 718 718	23 107 284	98 995 729	236 723 891
05 04 01 34	CS	RD financed by the EAGGF Guarantee Section: Programming period 2003 to 2006	-166 455	0	0	0	-631 612	0	-11 771	-578	-2 008 633	-144 256	-1 773 362	0	0	0
05 04 01	CS	Rural development financed by the EAGGF Guarantee Section — Programming period 2000 to 2006	-166 455	0	0	0	-631 612	0	-11 771	-578	-2 008 633	-144 256	-1 773 362	0	0	0
05 04 01 02	CS	Plant and animal genetic resources — Conservation of native varieties	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 04 03	CS	Other measures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 04	CS	Rural development	-166 455	0	0	0	-631 612	0	-11 771	-578	-2 008 633	-144 256	-1 773 362	0	0	0
05 07 01 02	CS	Monitoring & preventive measures: Direct payments by the European Community	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 07 01 06	CS	Accounting clearance of previous years' accounts with regard to shared management expenditures under the EAGGF Guarantee Section (previous measures) and under the EAGF	213 659	-6 044	-9 051	288 051	515 763	0	1 988 372	-3 918 533	-8 357 898	646 524	-26 774 875	0	-41 845	8 167
05 07 01 06	C5	Accounting clearance of previous years' accounts with regard to shared management expenditures under the EAGGF Guarantee Section (previous measures) and under the EAGF	0	0	0	0	0	0	0	0	170 186	0	0	0	0	0
05 07 01 06	C1, C5		213 659	-6 044	-9 051	288 051	515 763	0	1 988 372	-3 918 533	-8 187 712	646 524	-26 774 875	0	-41 845	8 167
05 07 01 07	CS	Conformity clearance of previous years' accounts with regard to shared management expenditures under the EAGGF Guarantee Section (previous measures) and under the EAGF	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 07 01 07	C5	Control of agricultural expenditures	213 659	-6 044	-9 051	288 051	515 763	0	1 988 372	-3 918 533	-8 357 898	646 524	-26 774 875	0	-41 845	8 167
05 07 01 07	C1, C5		0	0	0	0	0	0	0	0	170 186	0	0	0	0	0
05 07 02 00	CS	Settlement of disputes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 07 02 01	CS	Settlement of disputes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 07 03	CS	AudR of agricultural expenditures	213 659	-6 044	-9 051	288 051	515 763	0	1 988 372	-3 918 533	-8 357 898	646 524	-26 774 875	0	-41 845	8 167
05 07 03	C5	AudR of agricultural expenditures	0	0	0	0	0	0	0	0	170 186	0	0	0	0	0
05 07 03	C1, C5		213 659	-6 044	-9 051	288 051	515 763	0	1 988 372	-3 918 533	-8 187 712	646 524	-26 774 875	0	-41 845	8 167
05 08 01	CS	Farm Accountancy Data Network (FADN)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 08 02	CS	Surveys on the structure of agricultural holdings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 08 02	C5	Surveys on the structure of agricultural holdings	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 08 02	C1, C5		0	0	0	0	0	0	0	0	0	0	0	0	0	0

ANNEX 16  
 EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE

Commitment Appropriations

			MEMBERS													
Budget line	Fund source	Heading	BE	BG	CZ	DK	DE	EE	IE	GR	ES	FR	IT	CY	LV	LT
05 08 03	C1	Restructuring of systems for agricultural surveys	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 08 06	C1	Enhancing public awareness of the common agricultural policy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 08 09	C1	EMGF: Operational technical assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 08	C1	Policy strategy and coordination of Agriculture and Rural Development PA	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 08	CS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 08	C1, CS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>05</b>	<b>C1</b>	<b>Agriculture &amp; Rural Development</b>	<b>537,859,139</b>	<b>292,950,945</b>	<b>688,595,129</b>	<b>1,096,168,092</b>	<b>5,696,507,434</b>	<b>66,572,602</b>	<b>1,296,067,890</b>	<b>2,476,139,221</b>	<b>5,932,172,954</b>	<b>6,992,450,193</b>	<b>4,828,969,399</b>	<b>43,991,464</b>	<b>96,754,181</b>	<b>268,161,651</b>
05	C4		136,735	0	0	187,132	1,346,524	0	4,417,000	25,574,575	11,860,109	16,314,107	24,641,611	0	0	0
05	CS		141,346,115	0	0	0	0	0	0	0	170,196	0	0	0	0	0
05	C1, C4, CS		679,341,989	292,950,945	688,595,129	1,096,357,224	5,697,853,958	66,572,602	1,301,434,896	2,504,703,196	5,944,203,249	6,998,764,300	4,852,701,900	43,991,464	96,754,181	268,161,651
11 02 01 01	C1	Intervention in fishery products, live animals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 02 01	C1	Intervention in fishery products	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 02 03 01	C1	Fisheries programme for the outermost regions — New measures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 02 03	C1	Fisheries programme for outermost regions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11 02	C1	Fisheries markets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	C1	Maritime affairs and fisheries	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 01 04 01	C1	Food-health measures — Expenditure on administrative management	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 01 04 05	C1	Food & food safety & related activities — Expenditure on administrative management	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 01 04 07	C1	Animal disease eradication & Emergency fund. Expenditure on administrative management	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 01 04 31	C1	Executive Agency for Health & Consumers. Subsidy for programmes under Heading 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 01 04	C1	Support expenditure for operations of Health and consumer protection policy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 01	C1	Administrative expenditure of Health and consumer protection	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 03 02 00	C1	Community tobacco fund — Direct payments by the European Union	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 03 02	C1	Community tobacco fund — Direct payments by the European Union	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 03	C1	Public health	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 01 01	C1	Animal disease eradication & monitoring programme & monitoring of the physical condition of animals that could pose a public health risk linked to an ext. factor — New M.	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 01 01	CS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 01	C1	Animal disease eradication and monitoring programme and monitoring of the physical condition of animals that could pose a public health risk linked to an external factor	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 01	C1, CS		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 02 01	C1	Other measures in the veterinary, animal welfare and public health field — New measures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 02	C1	Other measures in the veterinary, animal welfare and public health field	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 03 01	C1	Emergency fund for veterinary complexes and other animal interventions which are a risk to public health — New measures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 03 01	C4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 03 01	C1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 03 01	C1, C4, CS		0	0	0	0	0	0	0	0	0	0	0	0	0	0

ANNEX 16  
 EXPENDITURE BY MEMBER STATE, BY ITEM AND BY FUND SOURCE

Commitment Appropriations

Budget line	Fund source	Heading	BE	BG	CZ	DK	DE	EE	IE	GR	ES	FR	IT	CY	LV	LT
17 04 03	C1	Emergency fund for veterinary complaints and other zoonotic contaminants which are a risk to public health	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 03	C4		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 03	C5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 03	C1, C4, C5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 04 01	C1	Plant health measures – New measures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 04	C1	Plant health measures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 07 01	C1	Feed and food safety and related activities – New measures	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04 07	C1	Feed & food safety & related activities	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04	C1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04	C4	Food safety, animal health, animal welfare and plant health	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04	C5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 04	C1, C4, C5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	C1		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	C4	Health and consumer protection	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	C5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	C1, C4, C5		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-total EAGF Expenditure Fund source C1			537.030.138	292.950.945	606.595.129	1.006.163.682	5.696.037.434	66.572.602	1.296.007.880	2.479.130.221	5.932.172.954	8.892.483.283	4.828.060.208	43.881.464	96.754.161	268.161.651
Sub-total EAGF Expenditure Fund source C4			136.715	0	0	187.132	1.346.524	0	4.417.030	25.574.975	11.960.169	16.334.337	24.641.611	0	0	0
Sub-total EAGF Expenditure Fund source C5			941.346.115	0	0	0	0	0	0	0	178.166	0	0	0	0	0
<b>TOTAL 2010 EAGF EXPENDITURE BY MEMBER STATE</b>			<b>679.341.969</b>	<b>292.950.945</b>	<b>608.595.129</b>	<b>1.006.357.224</b>	<b>5.697.833.968</b>	<b>66.572.602</b>	<b>1.300.424.910</b>	<b>2.504.705.196</b>	<b>5.944.203.249</b>	<b>8.908.766.306</b>	<b>4.852.701.960</b>	<b>43.881.464</b>	<b>96.754.161</b>	<b>268.161.651</b>
05 02 16 01	C4	Sugar Restructuring Fund	-10.912	0	-231	0	-553.777	0	-21.799	0	-7.128	0	-3.358.510	0	0	0
05 02 16 01	C5		4.080.282	848.312	13.912	0	27.680.647	0	211.990	0	134.134.186	17.755.705	79.470.390	0	2.801.611	0
05 02 16 01	C4, C5		4.069.370	848.312	13.681	0	27.126.870	0	190.191	0	134.134.186	17.735.703	76.111.880	0	2.801.611	0
05 02 16 02		Clearance with regard to the Sugar Restructuring Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 02 16	C4		-10.912	0	-231	0	-553.777	0	-21.799	0	-7.128	0	-3.358.510	0	0	0
05 02 16	C5	Sugar Restructuring Fund	4.080.282	848.312	13.912	0	27.680.647	0	211.990	0	134.134.186	17.755.705	79.470.390	0	2.801.611	0
05 02 16	C4, C5		4.069.370	848.312	13.681	0	27.126.870	0	190.191	0	134.134.186	17.735.705	76.111.880	0	2.801.611	0
05 02 17 01	C1	Support for farmers' co-operatives	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 02 17 02	C1	European farmhouses and margins observatory	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 02 17 03	C1	Support for farmers' & consumers' initiatives for low carbon emission, low energy consumption & locally marketed food production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 02 17	C1	Other projects, support for farmers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 08 10	C1	Other projects – Assessing and lowering costs of energy farms with EU regulations for the fields of environment, animal welfare & food safety	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-total Expenditure Fund source C1			537.030.138	292.950.945	606.595.129	1.006.163.682	5.696.037.434	66.572.602	1.296.007.880	2.479.130.221	5.932.172.954	8.892.483.283	4.828.060.208	43.881.464	96.754.161	268.161.651
Sub-total Expenditure Fund source C4			135.803	0	-231	187.132	782.777	0	4.395.230	25.574.975	11.852.685	16.334.337	21.283.502	0	0	0
Sub-total Expenditure Fund source C5			945.426.407	848.312	13.912	0	27.680.647	0	211.990	0	134.311.503	17.755.705	79.470.390	0	2.801.611	0
<b>TOTAL 2010 EXPENDITURE BY MEMBER STATE</b>			<b>683.411.348</b>	<b>293.799.256</b>	<b>608.608.810</b>	<b>1.006.357.224</b>	<b>5.724.980.357</b>	<b>66.572.602</b>	<b>1.300.615.080</b>	<b>2.504.705.196</b>	<b>6.079.307.435</b>	<b>8.926.526.935</b>	<b>4.928.813.788</b>	<b>43.881.464</b>	<b>98.555.782</b>	<b>268.161.651</b>
			<b>BE</b>	<b>BG</b>	<b>CZ</b>	<b>DK</b>	<b>DE</b>	<b>EE</b>	<b>IE</b>	<b>GR</b>	<b>ES</b>	<b>FR</b>	<b>IT</b>	<b>CY</b>	<b>LV</b>	<b>LT</b>





Commitment Appropriations

Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	GB	CE	TOTAL
05 03 02 18	C1	Payments to starch potato producers	0	0	0	25.909.899	2.366.323	0	0	0	0	0	2.697.670	3.705.502	0	0	933.817.583
05 03 02 19	C1	Area aid for rice	0	0	0	0	0	0	10.376.700	0	0	0	0	0	0	0	368.812.482
05 03 02 21	C1	Aid for olive groves	0	0	0	0	0	0	0	0	0	0	0	0	0	0	97.345.481
05 03 02 22	C1	Tobacco premium	0	0	0	0	0	0	5.065.831	0	0	0	0	0	0	0	295.945.465
05 03 02 23	C1	Hope area aid	0	0	0	0	25.876	0	0	0	121.529	0	0	0	0	0	2.315.335
05 03 02 24	C1	Specific quality premium for durum wheat	0	0	0	0	235.183	0	24.928	0	0	0	0	0	0	0	82.676.394
05 03 02 25	C1	Protein crop premium	13.819	0	0	37.329	965.469	0	303.512	0	20.087	0	818.707	2.155.814	9.267.084	0	42.676.677
05 03 02 26	C1	Area payments for nuts	2.701	0	0	5.876	11.445	0	4.908.443	0	11.909	0	0	0	0	11.377	94.626.345
05 03 02 27	C1	Aid for average crops	10.105	806.728	0	15.067	1.020.606	1.990.560	18.220	1.852.303	4.375	1.810.177	647.307	928.797	3.364.469	0	73.696.137
05 03 02 28	C1	Aid for silviculture	0	0	0	0	0	0	0	0	0	0	0	0	0	0	435.590
05 03 02 29	C1	Payments for specific types of farming and quality production	0	0	0	0	0	0	9.138.203	0	4.309.469	0	14.596.886	3.162.351	25.759.324	0	494.881.181
05 03 02 30	C1	Additional amount - Sugar beet & cane prod.	0	0	0	0	0	0	87.528	0	0	0	0	0	0	0	51.814.460
05 03 02 40	C1	Area aid for cotton	0	0	0	0	0	0	0	0	0	0	0	0	0	0	321.736.574
05 03 02 41	C1	Transitional fruit & vegetable payment - 100%	0	0	0	0	0	0	15.538.396	835.612	0	305.673	0	0	0	0	341.447.589
05 03 02 42	C1	Transitional fruit & vegetable payment - 75%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	157.732.790
05 03 02 43	C1	Other products than tomatoes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9.695.822
05 03 02 44	C1	Transitional soft fruit payment	0	10.677	0	0	0	8.888.203	0	0	0	0	0	0	0	0	306.398.381
05 03 02 50	C1	POSD - Community support programmes	0	0	0	0	0	0	63.685.346	0	0	0	0	0	0	0	21.624.855
05 03 02 51	C1	POSD - Other direct aids & earlier regimes	0	0	0	0	0	0	18.790.894	0	0	0	0	0	0	0	18.407.631
05 03 02 52	C1	POSD - Aegean islands	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.802.375
05 03 02 99	C1	Other (direct aids)	0	0	0	2.128	-40.377	0	0	0	1.352	0	466	0	-5.281	0	5.847.021.687
05 03 02	C1	Other direct aids	26.625	817.495	0	122.070.525	98.451.814	10.881.793	245.342.817	2.687.935	11.065.952	2.415.850	42.451.591	43.842.151	38.438.834	0	3.670.347
05 03 03 00	C1	Additional amounts of aid	0	0	0	47.735	20.330	0	-4.169	0	0	0	3.509	32.184	1.798.482	0	3.670.347
05 03 03	C1	Additional amounts of aid	0	0	0	47.735	20.330	0	-4.169	0	0	0	3.509	32.184	1.798.482	0	3.670.347
05 03	C1		34.706.621	817.360.524	3.364.920	886.945.482	708.013.839	1.847.654.818	631.821.091	617.238.204	83.316.141	245.835.363	548.101.672	792.234.140	3.292.234.694	0	39.438.879.770
05 03	C4	Direct aids	30.259	0	38.655	39.415	311.835	0	5.591.927	0	156.594	0	31.558	245.114	14.593.650	0	584.173.158
05 03	C5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	148.678.682
05 03	C1, C4, C5		34.736.880	817.360.524	3.404.575	886.984.897	708.324.874	1.847.654.818	636.613.018	617.238.204	83.472.735	245.835.363	548.133.179	792.479.254	3.266.837.745	0	39.675.730.699
05 04 01 14	C1	RD financed by the ERDF Guarantee Section - Programming period 2006 to 2006	0	0	0	0	-3.322.973	0	-17.460	0	0	0	-2.353	-1.854	-35.244	0	-7.136.311
05 04 01	C1	Rural development financed by the ERDF Guarantee Section - Programming period 2000 to 2006	0	0	0	0	-3.322.973	0	-17.460	0	0	0	-2.353	-1.854	-35.244	0	-7.136.311
05 04 03 02	C1	Plant and animal genetic resources - Genebanks of water resources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 04 03	C1	Other resources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 04	C1	Rural development	0	0	0	0	-3.322.973	0	-17.460	0	0	0	-2.353	-1.854	-35.244	0	-7.136.311
05 07 01 02	C1	Monitoring & preventive measures. Direct payments by the European Community	0	0	0	0	0	0	0	0	0	0	0	0	0	6.486.029	6.486.029
05 07 01 06	C1	Accounting clearance of previous years' accounts with regard to shared management expenditure under the ERDF Guarantee Section (previous measures) and under the ERDF	193.040	219.850	-1.682	613.690	112.464	-42.965	-1.630.797	-10.874.321	-71.351	69.671	166.481	-180.910	-7.539.289	6.486.029	-42.756.489
05 07 01 06	C5	Guarantee Section (previous measures) and under the ERDF	0	0	0	0	0	0	0	0	0	0	0	0	0	0	170.186
05 07 01 06	C1, C5		193.040	219.850	-1.682	613.690	112.464	-42.965	-1.630.797	-10.874.321	-71.351	69.671	166.481	-180.910	-7.539.289	6.486.029	-42.586.323
05 07 01 07	C1	Conformity clearance of previous years' accounts with regard to shared management expenditure under the ERDF Guarantee Section (previous measures) and under the ERDF	0	26.944	0	0	0	0	5.119.047	0	0	0	0	0	0	0	5.345.890
05 07 01	C1		193.040	246.794	-1.682	613.690	112.464	-42.965	-1.630.797	-10.874.321	-71.351	69.671	166.481	-180.910	-7.539.289	6.486.029	-42.756.489
05 07 01	C5	Control of agricultural expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	170.186
05 07 01	C1, C5		193.040	246.794	-1.682	613.690	112.464	-42.965	-1.630.797	-10.874.321	-71.351	69.671	166.481	-180.910	-7.539.289	6.486.029	-42.586.323
05 07 02 00	C1	Settlement of disputes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 07 02	C1	Settlement of disputes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
05 07	C1		193.040	246.794	-1.682	613.690	112.464	-42.965	-1.630.797	-10.874.321	-71.351	69.671	166.481	-180.910	-7.539.289	6.486.029	-42.756.489
05 07	C5	Audit of agricultural expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	170.186
05 07	C1, C5		193.040	246.794	-1.682	613.690	112.464	-42.965	-1.630.797	-10.874.321	-71.351	69.671	166.481	-180.910	-7.539.289	6.486.029	-42.586.323
05 08 01	C1	Rural Accountability Data Network (RADN)	0	0	0	0	0	0	0	0	0	0	0	0	0	13.769.069	13.769.069
05 08 02	C1		0	0	0	0	0	0	0	0	0	0	0	0	0	14.784.834	14,784,834
05 08 02	C5	Surveys on the structure of agricultural holdings	0	0	0	0	0	0	0	0	0	0	0	0	0	213.188	213,188
05 08 02	C1, C5		0	0	0	0	0	0	0	0	0	0	0	0	0	14,998,222	14,998,222

ANNEX 10  
 EXPENDITURE BY MEMBER STATE BY ITEM AND BY FUND SOURCE

Commitment Appropriations

Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	GB	CE	TOTAL
05 09 03	C1	Restructuring of systems for agricultural surveys	0	0	0	0	0	0	0	0	0	0	0	0	0	1,459,512	1,459,512
05 09 06	C1	Enhancing public awareness of the common agricultural policy	0	0	0	0	0	0	0	0	0	0	0	0	0	7,021,461	7,021,461
05 09 09	C1	EWGF: Operational technical assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	1,139,843	1,139,843
05 09	C1	Policy strategy and coordination of Agriculture and Rural Development	0	0	0	0	0	0	0	0	0	0	0	0	0	38,174,738	38,174,738
05 09	CS	FA	0	0	0	0	0	0	0	0	0	0	0	0	0	213,168	213,168
05 09	CL, CS	FA	0	0	0	0	0	0	0	0	0	0	0	0	0	38,387,906	38,387,906
05	C1	Agriculture & Rural Development	33,945,949	854,992,673	4,349,602	1,822,480,954	743,526,851	2,858,617,791	755,635,768	670,848,341	90,872,196	274,267,484	598,284,622	739,294,629	3,360,883,342	53,425,511	43,488,551,844
05	C4		30,259	0	38,655	39,415	311,835	0	3,594,927	0	154,594	0	31,559	245,114	14,903,654	0	85,436,889
05	CS		0	0	0	0	0	0	0	0	0	0	0	0	0	0	213,168
05	CL, C4, CS		33,975,308	854,992,673	4,349,257	1,822,519,479	743,837,886	2,858,617,791	761,227,690	670,848,341	91,028,790	274,267,484	598,316,179	739,539,743	3,375,388,412	53,638,680	43,655,717,322
11 02 01 05	NL	Intervention in fishery products - New measure	0	0	0	0	0	0	0	0	0	0	0	0	0	15,443,547	15,443,547
11 02 05	C1	Intervention in fishery products	0	0	0	0	0	0	0	0	0	0	0	0	0	15,443,547	15,443,547
11 02 03 05	C1	Fisheries programme for the outermost regions - New measure	0	0	0	0	0	0	0	0	0	0	0	0	0	14,996,788	14,996,788
11 02 03	C1	Fisheries programme for outermost regions	0	0	0	0	0	0	0	0	0	0	0	0	0	14,996,788	14,996,788
11 02	C1	Fisheries markets	0	0	0	0	0	0	0	0	0	0	0	0	0	30,440,315	30,440,315
11	C1	Maritime affairs and fisheries	0	0	0	0	0	0	0	0	0	0	0	0	0	30,440,315	30,440,315
17 05 04 05	C1	Food-health measures - Expenditure on administrative management	0	0	0	0	0	0	0	0	0	0	0	0	0	150,160	150,160
17 05 04 05	C1	Food & food safety & related activities - Expenditure on administrative management	0	0	0	0	0	0	0	0	0	0	0	0	0	581,369	581,369
17 05 04 07	C1	Animal disease eradication & Emergency fund: Expenditure on administrative management	0	0	0	0	0	0	0	0	0	0	0	0	0	211,283	211,283
17 05 04 35	C1	Executive Agency for Health & Consumers: Subsidy for programmes under heading 2	0	0	0	0	0	0	0	0	0	0	0	0	0	1,872,822	1,872,822
17 01 04	C1	Support expenditure for operations of health and consumer protection policy	0	0	0	0	0	0	0	0	0	0	0	0	0	2,015,634	2,015,634
17 01	C1	Administrative expenditure of health and consumer protection	0	0	0	0	0	0	0	0	0	0	0	0	0	2,015,634	2,015,634
17 03 02 00	C1	Community tobacco fund - Direct payments by the European Union	0	0	0	0	0	0	0	0	0	0	0	0	0	16,900,000	16,900,000
17 03 02	C1	Community tobacco fund - Direct payments by the European Union	0	0	0	0	0	0	0	0	0	0	0	0	0	16,900,000	16,900,000
17 03	C1	Public health	0	0	0	0	0	0	0	0	0	0	0	0	0	16,900,000	16,900,000
17 04 01 05	C1	Animal disease eradication & monitoring programme: control of the physical condition of animals that could pose a public health risk linked to an ext. factor - New NL	0	0	0	0	0	0	0	0	0	0	0	0	0	369,422,183	369,422,183
17 04 01 05	C5	Animal disease eradication & monitoring programme: control of the physical condition of animals that could pose a public health risk linked to an ext. factor - New NL	0	0	0	0	0	0	0	0	0	0	0	0	0	4,659,817	4,659,817
17 04 01	C1	Animal disease eradication and monitoring programme: control of the physical condition of animals that could pose a public health risk linked to an external factor	0	0	0	0	0	0	0	0	0	0	0	0	0	369,422,183	369,422,183
17 04 01	C5	Animal disease eradication and monitoring programme: control of the physical condition of animals that could pose a public health risk linked to an external factor	0	0	0	0	0	0	0	0	0	0	0	0	0	4,659,817	4,659,817
17 04 01	CL, CS	Animal disease eradication and monitoring programme: control of the physical condition of animals that could pose a public health risk linked to an external factor	0	0	0	0	0	0	0	0	0	0	0	0	0	274,082,000	274,082,000
17 04 02 05	C1	Other measures in the veterinary, animal welfare and public health field - New measure	0	0	0	0	0	0	0	0	0	0	0	0	0	12,528,635	12,528,635
17 04 02	C1	Other measures in the veterinary, animal welfare and public health field	0	0	0	0	0	0	0	0	0	0	0	0	0	12,528,635	12,528,635
17 04 03 05	C1	Emergency fund for veterinary complaints and other animal contamination which are a risk to public health - New measure	0	0	0	0	0	0	0	0	0	0	0	0	0	14,961,244	14,961,244
17 04 03 05	C4	Emergency fund for veterinary complaints and other animal contamination which are a risk to public health - New measure	0	0	0	0	0	0	0	0	0	0	0	0	0	30,493	30,493
17 04 03 05	C5	Emergency fund for veterinary complaints and other animal contamination which are a risk to public health - New measure	0	0	0	0	0	0	0	0	0	0	0	0	0	15,294	15,294
17 04 03 05	CL, C4, C5	Emergency fund for veterinary complaints and other animal contamination which are a risk to public health - New measure	0	0	0	0	0	0	0	0	0	0	0	0	0	15,009,041	15,009,041

ANNEX 10  
 EXPENDITURE BY MEMBER STATE BY ITEM AND BY FUND SOURCE

Commitment Appropriations

in EUR/000

Budget line	Fund source	Heading	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	GB	CE	TOTAL	
17 04 03	C1	Emergency fund for veterinary	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14.081.944	14.081.944
17 04 03	C6	complexe and other animal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90.493	90.493
17 04 03	C5	contaminations which are a risk to	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16.448	16.448
17 04 03	C1, C4, C5	public health	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15.089.983	15.089.983
17 04 04 05	C1	Plant health measures – New measures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8.287.561	8.287.561
17 04 04	C1	Plant health measures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8.287.561	8.287.561
17 04 07 05	C1	Food and food safety and related activities – New measures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30.854.731	30.854.731
17 04 07	C1	Food & food safety & related activities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30.854.731	30.854.731
17 04	C1		0	0	0	0	0	0	0	0	0	0	0	0	0	0	336.174.654	336.174.654
17 04	C4	Food safety, animal health, animal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90.493	90.493
17 04	C5	welfare and plant health	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4.676.463	4.676.463
17 04	C1, C4, C5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	340.941.611	340.941.611
17	C1		0	0	0	0	0	0	0	0	0	0	0	0	0	0	355.090.288	355.090.288
17	C4	Health and consumer protection	0	0	0	0	0	0	0	0	0	0	0	0	0	0	90.493	90.493
17	C5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	4.676.463	4.676.463
17	C1, C4, C5		0	0	0	0	0	0	0	0	0	0	0	0	0	0	359.857.244	359.857.244
Sub-total EAGF Expenditure Fund source C1			35.945.049	854.962.673	4.269.832	1.822.466.064	743.526.851	2.058.617.791	755.635.790	670.849.341	90.872.196	274.267.404	598.284.622	739.284.629	3.380.885.362	438.956.114	43.794.080.646	
Sub-total EAGF Expenditure Fund source C4			30.259	0	38.855	38.415	311.035	0	5.581.827	0	156.594	0	31.558	245.114	14.533.950	90.493	905.527.302	
Sub-total EAGF Expenditure Fund source C5			0	0	0	0	0	0	0	0	0	0	0	0	0	4.809.632	146.405.933	
TOTAL 2010 EAGF EXPENDITURE BY MEMBER STATE			35.975.308	854.962.673	4.248.257	1.832.519.479	743.837.886	2.058.617.791	761.217.617	670.849.341	91.028.790	274.267.404	598.316.179	739.538.743	3.375.398.413	443.936.338	44.046.014.889	
05 02 16 05	C4		0	0	0	0	0	-1.567	-2.578	0	-2.687	0	0	0	0	0	-3.859.399	
05 02 16 05	C5	Sugar Restructuring Fund	0	18.218.481	0	5.425.035	5.031.575	7.682.343	3.598.269	3.643.436	1.498.714	3.379.951	1.506.421	2.547.585	22.845.292	0	334.356.536	
05 02 16 05	C4, C5		0	18.218.481	0	5.425.035	5.031.575	7.682.343	3.598.269	3.643.436	1.498.714	3.379.951	1.506.421	2.547.585	22.845.292	0	330.397.467	
05 02 16 02		Clearance with regard to the Sugar Restructuring Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
05 02 16	C4		0	0	0	0	0	-1.567	-2.578	0	-2.687	0	0	0	0	0	-3.859.399	
05 02 16	C5	Sugar Restructuring Fund	0	18.218.481	0	5.425.035	5.031.575	7.682.343	3.598.269	3.643.436	1.498.714	3.379.951	1.506.421	2.547.585	22.845.292	0	334.256.576	
05 02 16	C4, C5		0	18.218.481	0	5.425.035	5.031.575	7.680.676	3.596.691	3.643.436	1.496.168	3.379.951	1.506.421	2.547.585	22.845.292	0	330.297.467	
05 02 17 05	C1	Support for farmers' cooperatives	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.454.303	
05 02 17 02	C1	Business farm prices and margins observatory	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
05 02 17 03	C1	Support for farmers' & consumers' initiatives for low carbon emission, low energy consumption & locally produced food/products	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
05 02 17	C1	Pilot projects - Support for farmers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1.454.303	
05 08 10	C1	Wing-neph - financing and cost credit compliance with EU legislation in the field of environment, animal welfare & food safety	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sub-total Expenditure Fund source C1			35.945.049	854.962.673	4.269.832	1.822.466.064	743.526.851	2.058.617.791	755.635.790	670.849.341	90.872.196	274.267.404	598.284.622	739.284.629	3.380.885.362	440.410.417	43.795.535.946	
Sub-total Expenditure Fund source C4			30.259	0	38.855	38.415	311.035	-1.567	5.589.349	0	153.987	0	31.558	245.114	14.533.950	90.493	901.568.182	
Sub-total Expenditure Fund source C5			0	18.218.481	0	5.425.035	5.031.575	7.682.343	3.598.269	3.643.436	1.498.714	3.379.951	1.506.421	2.547.585	22.845.292	4.809.632	488.862.396	
TOTAL 2010 EXPENDITURE BY MEMBER STATE			35.975.308	865.263.154	4.248.257	1.832.944.514	748.869.461	2.066.296.457	764.734.386	674.492.777	92.494.897	277.647.351	599.825.699	742.087.328	3.396.233.765	445.396.541	44.377.766.659	
			LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	GB	CE	TOTAL	



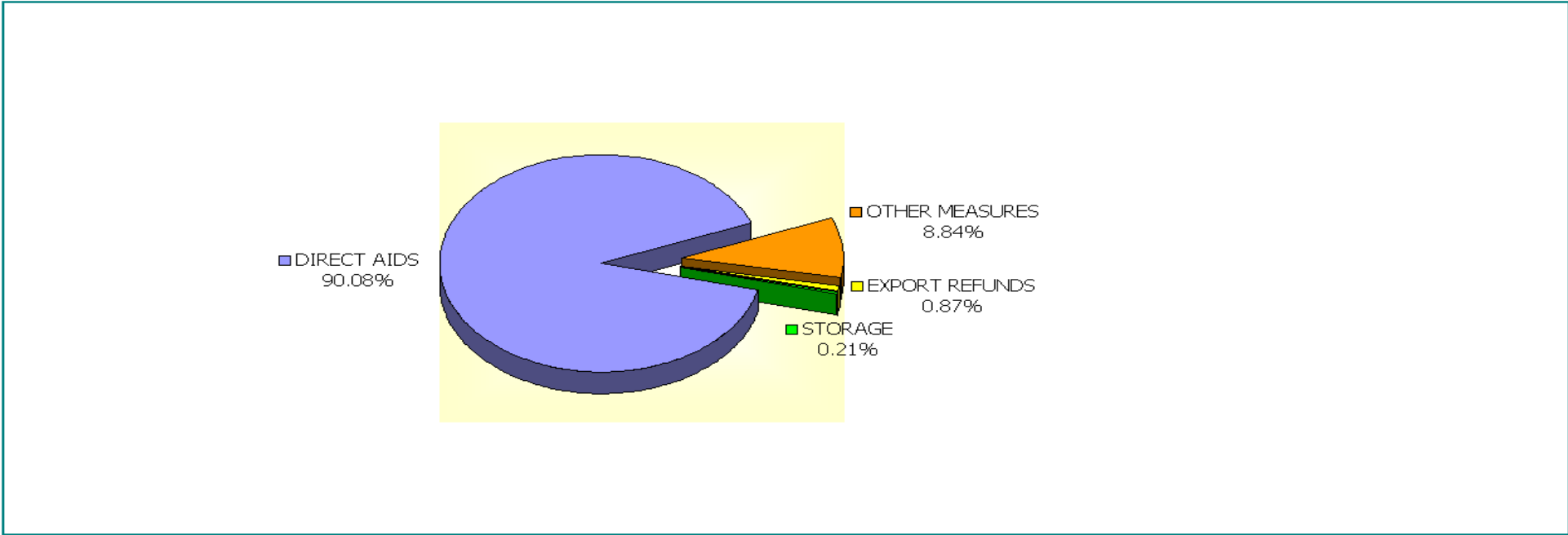
ANNEX 17

BREAKDOWN of 2010 EAGF EXPENDITURE

Commitment Appropriations

*In EUR million*

2010 EAGF EXPENDITURE	TOTAL	EXPORT REFUNDS		STORAGE		DIRECT AIDS		OTHER MEASURES	
	44 046.01	385.09	0.87%	93.59	0.21%	39 675.73	90.08%	3 891.60	8.84%



ANNEX 18

EAGF 2010 EXPENDITURE BY SECTOR according to the economic nature of the measures

Commitment Appropriations											In EUR million	
MEASURE	TOTAL EXPENDITURE	%	EXPORT REFUNDS	%	STORAGE	%	DIRECT AIDS	%	OTHER MEASURES	%		
		(1)		(2)		(2)		(2)		(2)		
SPS - Single Payment Scheme	29 070.902	66.00%	-	-	-	-	29 070.902	73.27%	-	-		
SAPS - Single Area Payment Scheme	4 460.928	10.13%	-	-	-	-	4 460.928	11.24%	-	-		
Separate SUGAR Payment	281.033	0.64%	-	-	-	-	281.033	0.71%	-	-		
Separate FRUIT AND VEGETABLES Payment	12.176	0.03%	-	-	-	-	12.176	0.03%	-	-		
OTHER DIRECT AIDS	5 847.022	13.27%	-	-	-	-	5 847.022	14.74%	-	-		
ADDITIONAL AMOUNTS OF AID	3.670	0.01%	-	-	-	-	3.670	0.01%	-	-		
CEREALS	135.067	0.31%	-0.372	-0.10%	95.717	102.27%	-	-	39.723	1.02%		
SUGAR	9.985	0.02%	9.796	2.54%	0.432	0.46%	-	-	-0.242	-0.01%		
OLIVE OIL	53.174	0.12%	-	-	7.927	8.47%	-	-	45.248	1.16%		
DRIED FODDER	121.924	0.28%	-	-	-	-	-	-	121.924	3.13%		
FLAX AND HEMP	18.847	0.04%	-	-	0.049	0.05%	-	-	18.799	0.48%		
COTTON	9.967	0.02%	-	-	-	-	-	-	9.967	0.26%		
FRUITS AND VEGETABLES	836.722	1.90%	0.388	0.10%	-	-	-	-	836.334	21.49%		
PRODUCTS OF THE WINE-GROWING SECTOR	1 309.240	2.97%	0.686	0.18%	12.264	13.10%	-	-	1 296.290	33.31%		
TOBACCO	0.716	0.00%	-	-	-	-	-	-	0.716	0.02%		
RICE	-	-	-	-	-	-	-	-	-	-		
MILK AND MILK PRODUCTS	529.086	1.20%	186.444	48.42%	-23.288	-24.88%	-	-	365.930	9.40%		
BEEF AND VEAL	24.556	0.06%	25.349	6.58%	-	-	-	-	-0.793	-0.02%		
SHEEPMEAT AND GOATMEAT	0.000	0.00%	-	-	-	-	-	-	-	-		
PIGMEAT, EGGS, POULTRY and BEEKEEPING	136.147	0.31%	111.396	28.93%	0.490	0.52%	-	-	24.262	0.62%		
FISH	30.440	0.07%	-	-	-	-	-	-	30.440	0.78%		
NON-ANNEX I PRODUCTS	51.349	0.12%	51.349	13.33%	-	-	-	-	-	-		
FOOD PROGRAMMES	465.547	1.06%	0.058	0.02%	-	-	-	-	465.489	11.96%		
POSEI	234.173	0.53%	-	-	-	-	-	-	234.173	6.02%		
RURAL DEVELOPMENT (ex-EAGGF Guarantee Section)	-7.136	-0.02%	-	-	-	-	-	-	-7.136	-0.18%		
POLICY STRATEGY AND COORDINATION	38.388	0.09%	-	-	-	-	-	-	38.388	0.99%		
AUDIT OF AGRICULTURAL EXPENDITURE	-42.586	-0.10%	-	-	-	-	-	-	-42.586	-1.09%		
SETTLEMENT OF DISPUTES	-	-	-	-	-	-	-	-	-	-		
PROMOTION ACTIONS	47.611	0.11%	-	-	-	-	-	-	47.611	1.22%		
VETERINARY MEASURES	359.857	0.82%	-	-	-	-	-	-	359.857	9.25%		
OTHER MEASURES / OTHER PRODUCTS (3)	7.210	0.02%	-	-	-	-	-	-	7.210	0.19%		
Sub-total FUND SOURCE C1 Expenditure (*)	43 794.082	-	385.093	-	93.589	-	39 430.879	-	3 884.521	-		
Sub-total FUND SOURCE C4 Expenditure (**)	105.527	-	-	-	-	-	104.173	-	1.354	-		
Sub-total FUND SOURCE C5 Expenditure (***)	146.406	-	-	-	-	-	140.679	-	5.727	-		
<b>TOTAL 2010 EAGF EXPENDITURE</b>	<b>44 046.015</b>		<b>385.093</b>		<b>93.589</b>		<b>39 675.731</b>		<b>3 891.602</b>			
Sugar Restructuring Fund (*) (***) (****)	330.297	-	-	-	-	-	-	-	330.297	-		
Pilot Projects (4)	1.454	-	-	-	-	-	-	-	1.454	-		
<b>TOTAL 2010 EXPENDITURE</b>	<b>44 377.767</b>		<b>385.093</b>		<b>93.589</b>		<b>39 675.731</b>		<b>4 223.354</b>			

(\*) EAGF 2010 EXPENDITURE funded by initial budget appropriations - Fund source C1.

(\*\*) EAGF 2010 EXPENDITURE funded by assigned revenue collected in 2010 - Fund source C4.

(\*\*\*) EAGF 2010 EXPENDITURE funded by assigned revenue carried over from 2009 - Fund source C5.

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

(1) % Total EAGF expenditure

(2) % Total EAGF Sector expenditure

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

(4) Pilot projects: Support for farmers & Assessing end-user costs of compliance with EU legislation in the fields of environment, animal welfare and food safety.

ANNEX 19

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

PRODUCTS	Situation at 30.09.2008 (1)			Situation at 30.09.2009 (1)			Situation at 30.09.2010 (1)		
	Quantities (tonnes)	Accounting value (Mio €)	% of the accounting value	Quantities (tonnes)	Accounting value (Mio €)	% of the accounting value	Quantities (tonnes)	Accounting value (Mio €)	% of the accounting value
Bread making quality wheat	37	0.00	0.0%	76 703	7.91	1.0%	234 577	23.71	2.7%
Barley	0	0.00	0.0%	925 343	94.44	11.9%	5 326 165	540.45	61.2%
Rye	0	0.00	0.0%	0	0.00	0.0%	0	0.00	0.0%
Sorghum	0	0.00	0.0%	502	0.05	0.0%	0	0.00	0.0%
Maize	49 717	4.88	2.2%	556 118	56.51	7.1%	3 142	0.32	0.0%
Rice	0	0.00	0.0%	0	0.00	0	0	0.00	0
<b>Total cereals/ rice</b>	<b>49 754</b>	<b>4.89</b>	<b>2.2%</b>	<b>1 558 665</b>	<b>158.91</b>	<b>19.9%</b>	<b>5 563 883</b>	<b>564.48</b>	<b>63.9%</b>
Skimmed milk powder	0	0.00	0.0%	265 671	395.85	49.7%	197 223	294.16	33.3%
Butter	0	0.00	0.0%	78 704	171.43	21.5%	1 545	3.34	0.4%
<b>Total milk products</b>	<b>0</b>	<b>0.00</b>	<b>0.0%</b>	<b>344 375</b>	<b>567.28</b>	<b>71.2%</b>	<b>198 769</b>	<b>297.51</b>	<b>33.7%</b>
White sugar	325 256	108.76	49.2%	34 832	11.23	1.4%	9	0.00	0.0%
Raw sugar	10 902	2.64	1.2%	0	0.00	0.0%	0	0.00	0.0%
<b>Total sugar</b>	<b>336 158</b>	<b>111.40</b>	<b>50.4%</b>	<b>34 832</b>	<b>11.23</b>	<b>1.4%</b>	<b>9</b>	<b>0.00</b>	<b>0.0%</b>
Beef meat in quarters	0	0.00	0.0%	0	0.00	0.0%	0	0.00	0.0%
Boned beef meat (2)	0	0.00	0.0%	0	0.00	0.0%	0	0.00	0.0%
<b>Total beef meat (2)</b>	<b>0.0</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.0</b>	<b>0.00</b>	<b>0.0%</b>	<b>0.0</b>	<b>0.00</b>	<b>0.0%</b>
Alcohol (hl)	2 499 173	104.74	47.4%	1 612 092	59.53	7.5%	629 910	21.38	2.4%
<b>TOTAL</b>		<b>221.02</b>	<b>100.0%</b>		<b>796.96</b>	<b>100.0%</b>		<b>883.37</b>	<b>100.0%</b>

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

(1) Regulations (EC) Nos 833/2006, 834/2006 & 835/2006 provide that the 2nd category of expenditure to be declared under a budget year is calculated on the basis of the intervention operations in the period from October to September of the following year.

(2) Quantities expressed in carcass equivalent.

ANNEX 20

EVOLUTION OF EUROPEAN AGRICULTURAL GUARANTEE FUND EXPENDITURE BY ARTICLE - 2007 to 2010 FINANCIAL YEARS

Commitment Appropriations		In EUR million			
Budget Line	MEASURE	2007	2008	2009	2010
05 01 04	Support expenditure of Policy Area Agriculture and Rural Development	6.44	7.80	7.76	7.56
<b>05 01</b>	<b>ADMINISTRATIVE AGRICULTURAL EXPENDITURE</b>	<b>6.44</b>	<b>7.80</b>	<b>7.76</b>	<b>7.56</b>
05 02 01	Cereals	-133.32	-51.30	65.06	135.07
05 02 02	Rice	-0.70	0.00	-0.03	-
05 02 03	Refunds on non-Annex 1 products	185.16	118.12	89.68	51.35
05 02 04	Food programmes	249.21	345.05	477.91	465.55
05 02 05	Sugar	455.46	475.56	146.96	9.99
05 02 06	Olive oil	64.40	45.15	54.49	53.17
05 02 07	Textile plants	20.05	20.99	21.11	28.81
05 02 08	Fruit and vegetables	1 249.85	1 153.04	793.66	836.72
05 02 09	Products of the wine-growing sector	1 453.07	1 170.00	1 311.72	1 309.24
05 02 10	Promotion	50.60	53.19	47.43	47.61
05 02 11	Other plant products/measures	363.46	375.42	352.53	356.47
05 02 12	Milk and milk products	638.19	147.99	370.61	529.09
05 02 13	Beef and veal	98.28	47.23	59.34	24.56
05 02 14	Sheepmeat and goatmeat	0.03	0.00	0.00	-
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	173.83	258.87	196.49	136.15
05 02 99	Irregularities (Intervention on agricultural markets)	0.00	-	0.00	-
<b>05 02</b>	<b>INTERVENTIONS IN AGRICULTURAL MARKETS</b>	<b>4 867.56</b>	<b>4 159.30</b>	<b>3 986.97</b>	<b>3 983.77</b>
05 03 01	Decoupled direct aids	30 369.05	31 414.47	32 794.10	33 825.04
05 03 02	Other direct aids	6 260.80	5 620.41	5 777.59	5 847.02
05 03 03	Additional amounts of aid	434.04	533.70	542.23	3.67
05 03 04	Ancillary direct aids (outstanding balances, small producers, agrimonetary aids, etc.)	-18.06	-	0.00	-
05 03 99	Irregularities (Agricultural direct aids)	0.00	-	0.00	-
<b>05 03</b>	<b>DIRECT AIDS</b>	<b>37 045.83</b>	<b>37 568.58</b>	<b>39 113.92</b>	<b>39 675.73</b>
05 04 01	Rural development financed by the EAGGF Guarantee Section — Completion of earlier programmes (2000 to 2006)	-30.03	-14.05	-13.28	-7.14
05 04 03	Other measures	0.00	0.00	0.00	-
05 04 04	Transitional instrument for the financing of Rural Development by the EAGGF Guarantee Section for the new Member States. Completion of programmes (2004 to 2006)	0.00	-	0.00	-
<b>05 04</b>	<b>RURAL DEVELOPMENT (by ex-EAGGF Guarantee Section)</b>	<b>-30.03</b>	<b>-14.05</b>	<b>-13.28</b>	<b>-7.14</b>
05 07 01	Control of agricultural expenditure	-90.54	-29.52	-108.69	-42.59
05 07 02	Settlement of disputes	0.01	0.21	35.47	-
<b>05 07</b>	<b>AUDIT OF AGRICULTURAL EXPENDITURE</b>	<b>-90.54</b>	<b>-29.30</b>	<b>-73.21</b>	<b>-42.59</b>
05 08 01	Farm Accountancy Data Network (FADN)	12.91	12.68	13.51	13.77
05 08 02	Surveys on the structure of agricultural holdings	16.23	8.40	15.25	15.00
05 08 03	Restructuring of systems for agricultural surveys	1.34	1.90	1.46	1.46
05 08 06	Enhancing public awareness of the common agricultural policy	5.75	6.39	7.58	7.02
05 08 07	Completion of earlier measures in the field of information	0.00	-	0.00	-
05 08 08	External study on the impact of Directive 2000/36/EC of the European Parliament and of the Council	0.00	0.00	0.00	-
05 08 09	European Agricultural Guarantee Fund (EAGF) — Operational technical assistance	0.00	0.00	0.35	1.14
<b>05 08</b>	<b>POLICY STRATEGY &amp; COORDINATION OF AGRICULTURE &amp; RURAL DEVELOPMENT POLICY AREA</b>	<b>36.24</b>	<b>29.37</b>	<b>38.14</b>	<b>38.39</b>
11 02 01	Intervention in fishery products	10.63	14.92	14.42	15.44
11 02 02	Irregularities (Fisheries markets)	0.00	-	0.00	-
11 02 03	Fisheries programme for the outermost regions	14.49	36.83	15.00	15.00
<b>11 02</b>	<b>FISHERIES MARKETS</b>	<b>25.12</b>	<b>51.75</b>	<b>29.42</b>	<b>30.44</b>
17 01 04	Support expenditure for veterinary operations	0.87	1.95	2.07	2.02
<b>17 01</b>	<b>ADMINISTRATIVE VETERINARY EXPENDITURE</b>	<b>0.87</b>	<b>1.95</b>	<b>2.07</b>	<b>2.02</b>
17 03 02	Community tobacco fund - Direct payments by the European Union	13.50	16.84	16.00	16.90
<b>17 03</b>	<b>PUBLIC HEALTH</b>	<b>13.50</b>	<b>16.84</b>	<b>16.00</b>	<b>16.90</b>
17 04 01	Animal disease eradication and monitoring programmes and monitoring of the physical conditions of animals that constitute a public health risk linked to an external factor	203.98	184.45	267.29	274.08
17 04 02	Other measures in the veterinary, animal welfare and public health field	14.05	13.60	18.12	12.53
17 04 03	Emergency fund for veterinary complaints and other animal contaminations which are a risk to public health	9.46	163.99	18.10	15.09
17 04 04	Plant-health measures	1.46	5.90	16.85	8.29
17 04 05	Other measures	0.00	0.00	0.00	-
17 04 07	Feed and food safety and related activities	16.94	21.02	25.93	30.95
<b>17 04</b>	<b>FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE AND PLANT HEALTH</b>	<b>245.89</b>	<b>388.96</b>	<b>346.27</b>	<b>340.94</b>
<b>TOTAL EAGF EXPENDITURE</b>		<b>42 120.87</b>	<b>42 181.20</b>	<b>43 454.05</b>	<b>44 046.01</b>
<b>Of which :</b>					
EXPENDITURE funded by budget current financial year appropriations - Fund source C1		42 119.71	40 934.19	41 408.17	43 794.082
EXPENDITURE funded by assigned revenue collected in current financial year - Fund source C4		1.16	87.47	569.77	105.527
EXPENDITURE funded by assigned revenue carried over from previous financial year - Fund source C5		-	1 159.54	1 476.11	146.406
05 02 16	Sugar Restructuring Fund (*)	551.44	1 284.10	3 017.69	330.30
05 02 17	Pilot projects. Support for farmers (**)	-	-	-	1.45
<b>TOTAL EXPENDITURE</b>		<b>42 672.31</b>	<b>43 465.30</b>	<b>46 471.74</b>	<b>44 377.77</b>

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

(\*\*) Another Pilot project: "Assessing end-user costs of compliance with EU legislation in the fields of environment, animal welfare & food safety" foreseen in budget line 05 08 10, was not implemented.