

COMMISSION OF THE EUROPEAN COMMUNITIES



Brussels, 15.1.2009 SEC(2009) 39 final

REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

on EAGF expenditure

Early warning system

No 9-11/2008

TABLE OF CONTENTS

1.	INTRODUCTION	3
2.	COMMENTS ON THE IMPLEMENTATION OF THE EAGF 2008 BUDGET	3
3.	IMPLEMENTATION OF THE REVENUE ASSIGNED TO EAGF	5
4.	REVENUE ORIGINATING FROM THE TEMPORARY RESTRUCTURING AMOUNTS (SUGAR SECTOR)	5
5.	IMPLEMENTATION OF THE SUGAR RESTRUCTURING FUND	6
6.	CONCLUSIONS	6
ANNEX	PROVISIONAL CONSUMPTION OF EAGF APPROPRIATIONS UP TO 30/09/2008	

1. INTRODUCTION

For the period 16 October 2007 to 30 September 2008, the budget's actual implementation level compared to the expenditure profile pointed out by the indicator, established on the basis of the dispositions of Article 20 of Council Regulation (EC) No $1290/2005^1$, is presented in the annexed table.

2. COMMENTS ON THE IMPLEMENTATION OF THE EAGF 2008 BUDGET

A brief commentary on the reasons for which the most significant divergences between the actual and the expected level of implementation for certain sectors of the 2008 budget is presented hereafter:

2.1. Monetary factors

In accordance with Article 21 of Regulation (EC) No 1290/2005, the budget adopted by the Budgetary Authority was drawn up on the basis of the average parity rate for July-September 2007 of EUR 1 = US\$ 1.37. It should be noted that, for the period 1 August 2007 to 31 July 2008, the average parity rate was approximately equal to EUR 1 = US\$ 1.49, i.e. 8.8% above the rate used for the establishment of the 2008 budget.

The expenditure incurred in the aforementioned period takes account of the movement in the EUR/US\$ parity rate. It should be pointed out that fixing export refunds for agricultural products, particularly for sugar, is influenced by the trend in this parity rate.

2.2. Market factors

2.2.1. Cereals (- EUR 43.8 million)

The current level of implementation of appropriations, when compared to the level of the indicator, is due to the high level of domestic prices at which intervention cereals were sold as opposed to the lower price levels retained at the time of establishment of the 2008 budget.

2.2.2. Refunds for non-Annex I products (- EUR 31.8 million)

The level of implementation of appropriations, when compared to the current level of the indicator, is primarily due to the slower rhythm of export refund payments made by the Member States concerned as well as to the overall reduction in the level of export refunds granted as opposed to the refund level retained at the time of establishment of the 2008 budget. Savings are expected in this sector by the end of the budget year.

2.2.3. Sugar (– EUR 90.3 million)

The current level of implementation of appropriations, when compared to the level of the indicator, is due to the slower rhythm of export refund payments made by the Member States concerned as well as to the reduced quantities of exported sugar and to the overall reduction in the level of export refunds granted as opposed to the quantities and the refund

¹ OJ L 209, 11.8.2005, p. 1.

levels retained at the time of establishment of the 2008 budget. Savings are expected in this sector by the end of the budget year.

2.2.4. Fruits and vegetables (+ EUR 329.3 million)

The level of implementation of appropriations, when compared to the current level of the indicator, is primarily due to the payments made by the Member States for the operational funds for producer organisations by 30 September 2008.

It should be noted that revenue estimated at EUR 467.0 million has been assigned to finance expenditure for the operational funds for producer organisations in the fruits and vegetables sector. The level of 2008 budgetary appropriations requested and granted by the Budgetary Authority for this sector took account of this revenue. As a consequence, the indicator is lower than what it should be since it is calculated on the basis of a level of appropriations which is lower by the revenue assigned to this sector. This is the reason for which the expenditure currently incurred, when compared to the level of the corresponding indicator, exceeds available appropriations at this point in time.

However, it should be pointed out that the amount of the revenue assigned to fruits and vegetables should be sufficient to cover the level of expenditure expected to be incurred by Member States in this sector.

2.2.5. Wine (– EUR 251.6 million)

The lower level of implementation of appropriations, when compared to the level pointed out by the indicator, is due to:

- the smaller expenditure incurred by Member States for the distillation of wine both because of the lower quantities of by-products of wine-making going to distillation as well as to the lower quantities of wine distilled for the alcohol industry, and
- the lower expenditure incurred by Member States for restructuring and reconversion aids.

Savings are expected in this sector by the end of the budget year.

2.2.6. Pig meat, eggs and poultry (+ EUR 97.9 million)

The current level of implementation is mainly due to the payments made by the Member States for export refunds for fresh and frozen pig meat. This scheme was introduced by the Commission at the end of November 2007 in order to counter the difficult market situation in this sector resulting particularly from high feed costs and the sharp drop of the US \$. The 2008 budget did not foresee any appropriations for this scheme. For this reason, the current level of payments made by Member States exceeds the appropriations level pointed out by the indicator. This pattern is expected to continue to the end of the budget year.

2.3. Direct aids (+ EUR 754.2 million)

The level of implementation of appropriations, when compared to the current level of the indicator, is primarily due to the payments made by the Member States for the single payment scheme by 30 September 2008.

It should be noted that revenue estimated at EUR 1 470.0 million has been assigned to finance expenditure for this scheme. The level of 2008 budgetary appropriations requested and granted by the Budgetary Authority for this sector took account of this revenue. As a consequence, the indicator is lower than what it should be since it is calculated on the basis of a level of appropriations which is lower by the revenue assigned to this sector. This is the reason for which the expenditure currently incurred, when compared to the level of the corresponding indicator, exceeds available appropriations at this point in time.

However, it should be pointed out that the amount of the revenue assigned to direct aids should be sufficient to cover the level of expenditure expected to be incurred by Member States in this sector.

2.4. Audit of agricultural expenditure

2.4.1. Accounting clearance of previous years' accounts (+ EUR 320.8 million)

This over-implementation result from the comparison of the correction claw-backs already carried out with the level of the indicator as of 30 September 2008.

However, it should be noted that all the accounting clearance decisions expected within this budget year have been already taken by the Commission. The net amount expected to be clawed back through these decisions including an estimate of the corrections for payment delays still expected to be made stands, at this point in time, at approximately – EUR 40.0 million. This amount, compared to the amount of – EUR 370.0 million, which was retained by the Budgetary Authority in the 2008 budget, leads to a lack of budget appropriations of approximately – EUR 330.0 million. This shortfall in claw backs has to be covered by a transfer of appropriations and it will lead to a corresponding increase in EAGF expenditure.

3. IMPLEMENTATION OF THE REVENUE ASSIGNED TO EAGF

The annexed table shows that, in the course of the 2008 budget year, assigned revenue amounting to EUR 1 544.9 million was collected as of 30 September 2008. Specifically:

- the conformity clearance claw-backs amounted to approximately EUR 984.6 million,
- the receipts from irregularities amounted to approximately EUR 339.4 million with additional amounts expected by the end of the budget year, and
- from the milk levy an amount of approximately EUR 220.8 million was collected as compared to the initial estimate of EUR 219.0 million.

Contrary to the initially estimated amount of EUR 1 138.0 million, the amount of assigned revenue carried over from 2007 into 2008 eventually amounted to EUR 1 159.5 million.

4. REVENUE ORIGINATING FROM THE TEMPORARY RESTRUCTURING AMOUNTS (SUGAR SECTOR)

In November 2007, Member States paid the second instalment of the temporary restructuring amounts due for the abandonment of the 2006/07 sugar quotas amounting to approximately EUR 858.1 million. Furthermore, Member States also paid the first instalment of the temporary restructuring amounts due for the abandonment of the 2007/08

sugar quotas amounting to approximately EUR 1 734.7 million. Therefore, total assigned revenue of EUR 2 592.9 million in the form of temporary restructuring amounts has been transferred to the Commission as of 30 September 2008.

Finally, contrary to the initially estimated amount of EUR 530.0 million, the assigned revenue carried over from 2007 into 2008 eventually amounted to EUR 735.8 million. At this point in time, after the aid payments made to the beneficiaries of the sugar restructuring fund (NB: please see point 5 below), the temporary restructuring amounts present a balance of EUR 1 308.9 million which will be carried forward into 2009.

5. IMPLEMENTATION OF THE SUGAR RESTRUCTURING FUND

As of the end of September, total payments made by Member States for aids to the restructured sugar industry, for diversification aids as well as for aids to sugar refining amounted to approximately EUR 1 284.0 million. These aids were paid from the aforementioned revenue originating from the temporary restructuring amounts (NB: please see point 4 above).

6. CONCLUSIONS

It has to be noted that the EAGF budget appropriations were increased, through Amending Budget N° 3/2008, by EUR 130.0 million in order to finance the veterinary measures needed for fighting the blue tongue disease. The uptake of the EAGF budget's appropriations for the reimbursement of Member States' expenditure from 16 October 2007 to 30 September 2008, mainly for market measures and direct aids, amounted to EUR 41 671.4 million, i.e. it involved a general execution above these appropriations by approximately EUR 988.9 million when compared to the current level of the indicator.

This implementation pattern is mainly due to the payments incurred by the Member States for the operational funds for producer organisations, for the pig meat sector and for the single payments scheme as well as to the shortfall in the claw-back corrections with regard to the accounting clearance of EAGF's accounts. These payments which exceed the voted budget's appropriations (NB: please see points 2.2.4, 2.2.6, 2.3 and 2.4 above) are amply covered by the revenue assigned to the 2008 budget (NB: please see point 3 above).

At this point in time, the available revenue assigned to the 2008 budget amounts to EUR 2 704.4 million and it is composed of an amount of EUR 1 159.5 million carried over from budget year 2007 to 2008 and of an amount of EUR 1 544.9 million freshly collected by 30 September 2008. It is foreseen that all the assigned revenue carried over from the budget year 2007 to 2008 will be used within the current budget year while most of the assigned revenue collected in 2008 will be carried over to 2009.

ANNEX

BUDGET YEAR 2008 (*)

PROVISIONAL CONSUMPTION OF THE EAGF APPROPRIATIONS

Situation to the 30/09/2008 in EUR million

period 2000-2006 general control general contenal conteon control general control		in EUR million							
A B C D Exp P = C = D C = L = D			appropriations	from November to	Utilisation	(**)		implementation and	
Expenditure A B B,A D D,A PE-U0 Left bit bit bit bit bit bit bit bit bit bi			EUR mio	EUR mio	%	%	EUR mio	%	EUR mio
Dependiture 0 0 0 0 0 0 0 01 (1) (LADMINFRATIVE EFOR ENDITURE FOR EAGF 0.0 3.3 30.0 % 57.8 % 52.2 20.0 % -1.9 0.0 (1) (LADMINFRATIVE EFOR ENDITURE FOR EAGF 0.0 3.3 30.0 % 57.8 % 52.2 20.0 % -1.9 0.0 (2) (2) Check (2) (2			А	В		D		F=C-D	G=B-E
90.1 (1) ADMINISTRATURE EXPENDITURE FOR EAGE 9.0 3.3 36,9 % 6.2 20,9 % -1.9 0001001000000000000000000000000000000		Expenditure			B/A		D"A		
OBCIGATI and 05010007 Image Image<		•	9,0	3,3	36,9 %	57,8 %	5,2	-20,9 %	-1,9
91.00 INTERVENTIONS NAGRICULTURAL MARKETS -0.0 570.7% 84.4% -76.4 480.3% -43.8 95.02 01 Cross -9.0 0.0 58.4 -76.4 480.3% -43.8 95.02 02 Relands on non-Armes 1 products 190.0 481.4 -76.4 480.3% -76.4 480.3% -76.4 480.3% -76.4 480.3% -76.4 480.4 -47.4 -44.4 -47.4 -44.4 -47.4 -44.4 -47.4 -44.4 -47.4 -44.6 -47.4 -47.4 -44.6 -47.4 -47.4 -44.6 -47.4 -47.4 -47.4 -27.4 -44.6 -47.4 -27.6 -48.6 -47.7 -47.4 -27.6 -27.6 -47.6 -27.6 -47.6 -27.6 -47.6 -27.6 -47.6 -27.6 -47.6 -27.6 -47.6 -27.6 -47.6 -27.6 -47.6 -27.6 -47.6 -27.6 -47.6 -27.6 -47.6 -27.6 -47.6 -27.6 -47.6 -27.6		05010401 and 05010407							
95 02 01 Correlis 9.0 91.1, 970.7, 98,44,9 7.2,8 48.2,8 7.2,8 48.2,8 7.2,8 48.2,8 7.2,8 48.2,8 7.2,8 48.2,8 7.2,8 48.2,8 7.2,8 48.2,8 7.2,8 48.2,8 7.2,8 48.2,8 7.2,8 48.2,8 7.2,7 49.4,8 5.2,1 10.2,1 10.2,1 10.2,1		Total 05 01 Administrative expenditure for EAGF	9,0	3,3	36,9 %	57,8 %	5,2	-20,9 %	-1,9
95 02 02 Review pm 0.00 0.00% 0.05% 0.00%									
95 02 05 20 Food programmes 150,0 1128 75.2 % 96.3 % 144.5 27.2 % 96.3 % 144.5 27.2 % 96.3 % 147.7 95 02 05 Sugar 576.0 45.5 77.7 % 44.4 % 543.7 15.7 % 40.4 % 543.7 15.7 % 40.4 % 543.7 15.7 % 40.4 % 543.7 15.7 % 40.4 % 543.7 15.7 % 40.4 % 543.7 15.7 % 40.4 % 543.7 15.7 % 40.4 % 543.7 77.8 % 46.4 % 42.1 % 320.3 320.3 320.8 72.4 % 46.5 % 70.8 % 32.6 % 70.8 % 32.6 % 70.8 % 63.6 % 13.4 % 14.5 % 70.3 % 62.6 % 30.3 % 70.2 % 63.6 % 32.0 % 70.8 % 63.6 % 30.2 % 63.6 % 30.2 % 63.6 % 30.2 % 63.6 % 30.2 % 63.0 % 11.4 % 11.4 % 10.8 % 80.2 % 80.8 % 30.6 % 11.4 % 11.4 % 10.2 % 10.8 % 30.6 % 11.4 % 10.2 % 10.8 % 30.6 % 11.4 % 10.2 % 10.8 % 30.8 % 11.4 %						84,4 %	-7,6	486,3 %	-43,8
95 02 04 Food programmes 337.0 348,8 112.0 % 96.4 % 332.1 136.8 % 447. 457.1 65.7 % 453.7 65.7 % 453.7 65.7 % 457.1 65.7 % 457.1 65.7 % 457.1 65.7 % 65.7 % 65.7 % 65.7 % 65.7 % 65.7 % 65.7 % 65.7 % 65.7 % 65.7 % 65.7 % 65.7 % 55.2 % 708.3 45.2 % 73.8 % 708.3 45.2 % 73.8 % 708.3 45.2 % 73.8 % 70.8 % 45.4 % 70.8 % 35.6 % 10.0 % 77.8 % 45.4 % 70.8 % 35.2 % 10.0 % 77.8 % 45.8 % 70.8 % 35.2 % 10.0 % 77.8 % 45.8 % 70.8 % 35.2 % 10.0 % 77.8 % 45.8 % 70.8 % 35.2 % 10.0 % 77.8 % 45.8 % 70.8 % 35.2 % 10.0 % 77.8 % 45.8 % 70.8 % 35.3 % 15.0 % 70.8 % 35.2 % 10.0 % 70.7 % 10.0 % 70.7 % 10.0 % 70.7 % 10.0 % 70.7 % 10.0 % 70.7 % 10.0 % 70.7 % 50.0 % 70.0 %<						00.0.0/	4445	04.0.04	24.0
59 20 5 Sugar 57 00 45.5 77.7% 44.4% 64.37 -15.7% 40.4% 50 20 60 Cive oil 48.0 45.1 70.7% 44.4% 64.1 72.4 44.4% 64.1 73.5% 77.8% 46.1% 73.8 22.5% 77.3% 70.8 45.2% 77.3% 70.8 45.2% 77.3% 70.8 45.2% 77.3% 70.8 45.2% 77.3% 70.8 45.2% 77.3% 70.8% 45.2% 77.3% 70.8% 45.2% 77.3% 70.8% 45.2% 77.3% 70.8% 45.5% 77.3% 70.8% 45.5% 77.3% 70.8% 45.5% 77.3% 45.5% 77.3% 45.5% 77.3% 46.4% 57.7% 77.8% 46.3% 77.8% 40.2% 45.5% 77.3% 40.2% 45.5% 77.3% 40.2% 45.5% 77.3% 40.2% 45.5% 77.3% 40.2% 47.4% 47.4% 47.4% 47.4% 47.4% 47.4% 47.4% 47.4% 47.4% 47.4% 47.4% 47.4% 47.4% 47.4% 47.4% 47.4% 47.4%									
59 02 00 No of in 44,0 45,1 33,5 % 992,2 % 47,2 -4,4 % -2,1 50 20 07 Toxine plants 21,0 16,5 78,7 % 66,1 % 13,0 13,0 12,5 % 26,0 50 20 8 Proticits of the wine-growing sector 1,142,0 1,006,1 17,7 % 95,4 %,0 33,3 13,6 1,7 % 95,4 %,0 33,5 34,5 35,3 31,5 11,1 1,7 % 95,4 %,0 33,6 32,4 96,5 % 35,3 31,5 1,1 1,1 1,1 %,0 251,0 1,1 %,0 251,0 1,1 1,1 %,0 251,0 1,1 %,0 251,0 33,3 95,9 % 130,0 1,3 % 1,3 %,0 1,1 %,0 1,1 %,0 251,0 31,8 % 1,1 %,0 251,0 1,1 %,0 251,0 1,1 %,0 251,0 1,1 %,0 251,0 1,1 %,0 251,0 1,1 %,0 1,1 %,0 251,0 1,1 %,0 1,1 %,0 0,1 %,0 1,1 %,0 0,1 %,0 1,1 %,0 0,1 %,0 1,1 %,0 1,1 %,0 0,1 %,0 1,1 %,0 0,1 %,0 1,1 %,0 0,0 1,1 %,0 0,0 0,0 0,0									
95 02 07 Toxicle plants 21.0 78.7 66.1 1.3, 12.5% 2.6 95 02 09 Products of the wine-growing sector 1.412.0 1.037.4 703.4 42.5 97.3% 703.4 703.5 703.4 703.4 703.4 703.5 703.4 703.4 703.4 703.4 703.4 703.4 703.5 703.4		•		-					
50 20 B Prutia and vegetables (estimation of 427 Mo EUR credits coming from revenue)*** 7280 1037,6 142,5 97,3 47,25 220,3 50 20 P Products of the wine-growing sector 1,142,0 1,066,1 77,8 96,45 7,0 % 56,45 7,0 % 56,45 7,0 % 56,45 7,0 % 56,45 7,0 % 56,45 7,0 % 56,45 3,53 3,53 57,15 56,21 Mit and mak products/measures 3,60 27,3 % 90,2 % 46,5 7,0 % 56,21 Mit and mak products 142,4 55,3 % 35,30 77,3 % 96,7 % 30,0 21,7 % 95,7 % 100,0 66,7 % 97,3 12,0 66,7 % 97,3 12,4 98,8 % 13,00 66,7 % 97,3 12,4 98,8 % 13,00 61,7 % 97,4 % 12,4 98,8 % 13,00 6,7 % 97,5 % 12,4 93,3 % 13,00 63,1 % 12,4 363,2 % 36,7 5,2 2,0 % 74,2 % 15,5 % 384,8 0,3 % 12,4 % 12									
50 02 10 Promotion 50.4 40.0 97.3 % 50.2 % 45.6 7.0 % 3.5 50 21 10 ther products 372.0 343.8 92.4 % 55.5 35.3 -1.1 % -11.5 50 21 20 ther products 1167.0 142.4 85.3 % 55.9 160.2 -10.7 % -17.8 50 21 30 Beef and positry, bee-keeping and other animal products 11.00 45.1 73.9 % 96.7 % 56.0 55.2 56.3 56.7 % 57.8 % 34.8 % 57.7 % 57.8 % 34.8 % 57.7 % 57.8 % 32.8 % 57.7 % 57.8 % <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
95 02 11 Other plant products/minessures 972.0 343.8 02.4 % 95.5 % 950.2 177.6 95 02 13 Bills and milk products 167.0 142.4 85.3 % 95.9 % 160.2 177.8 95 02 13 Bills and milk products 114.9 0 73.9 % 96.7 % 59.0 162.2 % 177.8 95 02 15 Deprenent and gaturent pm 0.0 0.0 65.7 % 97.9 77.3 170.0 % 67.3 % 170.0 % 65.7 % 97.9 760 10 50 21 herventions in agricultural markets (excluding 05 02 16) 4.032.4 3.062.2 95.8 % 95.5 % 3.048.0 0.3 % 12.7 % 155.0 % 73.8 % 93.5 % 3.1 % 935.5 % 3.049.0 3.1 % 935.5 % 3.049.0 3.1 % 935.5 % 3.049.0 % 3.1 % 935.5 % 3.049.0 % 3.0 % <td< td=""><td></td><td></td><td></td><td></td><td></td><td>95,4 %</td><td>1.347,6</td><td></td><td>-251,6</td></td<>						95,4 %	1.347,6		-251,6
95 02 12 Mik and mik products 1602 10.7 storm 17.7 storm 95.7 storm 17.7 storm 96.7 storm 17.7 storm 97.7 storm 97.7 storm 97.8 storm 17.7 storm 99.8 storm 3.439.0 storm 3.1 storm 99.8 storm 3.439.0 storm 3.1 storm 99.8 storm 3.439.0 storm 99.8 storm 3.45.5 storm 2.7 storm	05 02 10	Promotion	50,4	49,0	97,3 %	90,2 %	45,5	7,0 %	3,5
95 02 13 Bedr and veal 61.0 45.1 73.9 % 96.7 % 59.0 22.8 % -13.9 95 02 15 Pigment and goatmeat 19.0 153.0 % 87.9 % 130.0 65.7 % 97.9 % 71.8 % 95 02 15 Digment and goatmeat 149.0 227.9 % 153.0 % 87.9 % 130.0 % 65.7 % 97.9 % 97.9 % 130.0 % 65.7 % 97.9 % 71.8 % 98.5 % 3.0 49.0 % 0.3 % 12.2 % 97.9 % 71.8 % 98.5 % 3.0 49.0 % 0.3 % 12.2 % 97.9 % 55.0 % 3.0 49.0 % 0.3 % 12.2 % 97.9 % 55.8 % 3.0 49.0 % 0.3 % 12.2 % 97.9 % 55.8 % 3.0 49.0 % 0.3 % 12.5 % 55.8 % 3.0 49.0 % 0.3 % 12.5 % 2.5 % 2.5 % 2.5 % 2.5 % 2.5 % 2.5 % 2.5 % 2.5 % 2.5 % 2.5 % 2.5 % 2.5 % 2.5 % 2.5 % 2.2 % 2.5 % 2.2 % 2.5 % 2.2 % 2.5 % 2.2 % 2.5 % 2.2 % 2.5 % 2.0 % 2.5 % 2.0 % 2.5 % 2.0 % 2.5 % <	05 02 11	Other plant products/measures	372,0	343,8	92,4 %	95,5 %	355,3	-3,1 %	-11,5
95 02 14 Sheepment and goalmeat p.m. 0.0 153.0 % 87.3 % 130.0 % 65.7 % 97.3 95 02 15 Pigment, eggs and poulty, bee-keeping and other animal products 1440.0 227.9 153.0 % 87.3 % 130.0 % 65.7 % 97.3 95 02 15 Pigment, eggs and poulty, bee-keeping and other animal products 4.032.4 3.682.2 35.8 % 95.5 % 3.849.8 0.3 % 91.5 % 95 03 10 Decoupled direct aids 050.0 % 91.7 % 57.8 % 7.7 % 155.0 % 77.1 % 155.0 % 77.5 % 56.02.2 97.0 % 99.8 % 30.439.0 3.1 % 95.8 % 2.7 % 155.0 % 2.7 % 155.0 % 2.7 % 155.0 % 2.7 % 155.0 % 2.7 % 155.0 % 2.7 % 155.0 % 2.7 % 155.0 % 2.7 % 155.0 % 2.7 % 155.0 % 2.7 % 155.0 % 2.7 % 155.0 % 2.7 % 155.0 % 2.7 % 155.0 % 2.7 % 155.0 % 3.6 % 99.1 % 36.7 % 32.0 % 36.0 % 30.5 % 36.7 % 32.0 % 36.0 % 30.0 % 37.5 % 2.6 % 32.4 % 36.7 % 32.0 % 36.0 % 37.5 %	05 02 12	Milk and milk products	167,0	142,4	85,3 %	95,9 %	160,2	-10,7 %	-17,8
56 02 15 Pigmeat, eggs and poutry, bee-keeping and other animal products 149.0 227.9 153.0 % 87.3 % 130.0 65.7 % 97.9 56 02 15 02 Interventions in agricultural markets (excluding 05 02 16) 4.032.4 3.862.2 95.8 % 95.5 % 3.849.8 0,3 % 12.4 36 03 DIRECT AIDS 00.0 % 0.0 404.0 31.374.4 102.9 % 99.8 % 30.430.0 3,1 % 935.3 36 03 02 Other taids 05 30 incert aids 57.81 2,7 % 155.0 756.1 2,7 % 155.0 36 03 02 Other taids 03 03 Direct aids 56.75.2 97.59.4 101.8 % 99.8 % 30.430.0 3,1 % 99.5 % 758.1 2,7 % 155.0 35 03 05 04 05 000 Nursi descanantes of previous years' accounts 56.83.0 75.9 % 20.8 % 355.2 20.9 % 354.5 -86.7 % 320.8 05 07 05070106 Accounting clearance of previous years' accounts 370.0 -33.8 9.1 % 95.8 % -354.5 -86.7 % 320.8 010 c2 INFRETES MARKETS 32.5 29.9 92.1 % 50.0 % 16.3 42.1 % 13.7 110 20 (2) FRAF			61,0		73,9 %	96,7 %	59,0	-22,8 %	-13,9
Total 69 02 Interventions in agricultural markets (excluding 05 02 16) 4.032,4 3.862,2 95,8 % 95,5 % 3.849,8 0,3 % 12,4 05 00 DIFECT AIDS 30.0494,0 31.374,4 102,9 % 99,8 % 30.439,0 3,1 % 935,3 05 03 02 Other direct aids 567,750,0 5602,2 97,0 % 578,1 -2,7 % -155,9 05 03 04 Addinonal amounts of aid 563,0 94,6 % 94,7 % 558,0 -2,7 % -155,9 05 03 04 Addinonal amounts of aid 563,0 36,759,0 101,8 % 99,8 % 36,752,2 2,0 % 754,2 05 04 050401 Rural development financed by the EAGGF-Guarantee Section-Programming period 2000-2006 p.m. -12,5 -33,6 9,1 % 95,8 % -354,5 -86,7 % 320,8 05 04 70107 Contormity clearance of previous years' accounts p.m. -33,6 9,1 % 95,8 % -354,5 -86,7 % 320,8 -24,1 % -10,1 01012 CONTOMING Contormity clearance of previous years' accounts p.m. -33,6 9,1 % 25,6 % -32,1 % -00,0 <tr< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr<>									
903 DIRECT AIDS 95 03 01 Decoupled direct aids (estimation of 1470 Mio EUR credits coming from revenue)*** 30.494,0 31.374,4 102,9 % 99.8 % 30.439,0 3,1 % 935,3 95 03 01 Decoupled direct aids (estimation of 1470 Mio EUR credits coming from revenue)*** 30.494,0 31.374,4 102,9 % 99.8 % 30.439,0 3,1 % 935,3 95 03 02 Other first aids 563,0 5622,9 94.6 % 99.7 % 5758,1 -2,7 % -155,9 95 04 05 03 Direct aids 37.509,4 101,8 % 99.8 % 36.755,2 2,0 % 764,2 04 0507010R carance of previous years' accounts 3,70,0 -33.6 9,1 % 95.8 % -354,5 -86,7 % 320.8 05 0P POLICY STRATEGY AND COORDINATION OF AGRICULTURE AND RURAL 27,5 6,4 23,2 % 96,1 % 22,6 % -22,1 % -0.0 02 2PIEHERIE SMARCHETS 29.9 92,1 % 50.0 % 16,3 42,1 % 13,7 110 (2) ADMINISTRATIVE EXPENDITURE OF 'HEALTH AND CONSUMER 2,4 0,7 30.0 % 47,9 % 1,1 -1,7,9 % -0,6							-		
95 03 01 Decoupled direct aids (estimation of 1470 Mio EUR credits coming from revenue)*** 30.4340 31.374.4 102.9 % 99.8 % 0.430.0 31.4 % 99.5 % 85 03 02 Other direct aids 5.775.0 5.002.2 97.0 % 99.8 % 98.8 % 36.752.0 2.0 % 754.2 OTHER EXPENDITURE 36.050.0 9.1 % 95.8 % -354.5 86.7 % 320.8 010 ret lines (05070102 and 050702) 05 AGRICULTURE AND RURAL 27.5 6.4 23.2 % 96.1 % 26.4 -72.9 % -20.0 05 08 07 05007 0102 and 050702) 02 AGRICULTURE AND RURAL 31.5 19.5 62.0 % 94.2 % 28.6 32.1 % -10.1 10 C2 (2) FISHERIES MARKETS 19.0 % <t< td=""><td></td><td></td><td>4.032,4</td><td>3.862,2</td><td>95,8 %</td><td>95,5 %</td><td>3.849,8</td><td>0,3 %</td><td>12,4</td></t<>			4.032,4	3.862,2	95,8 %	95,5 %	3.849,8	0,3 %	12,4
96 03 02 Other direct alds 5.775,0 5.602.2 97.0 % 99.7 % 5.756,1 -2.7 % 1-555,0 95 03 03 Additional amounts of ald 5630,0 5332,0 94.8 % 99.1 % 5580,0 -27.5 % 5580,0 -27.7 % 1-555,0 5580,0 99.8 % 36.755,2 2.0 % 754.2 OTHER EXPENDITURE 36.832,0 37.609,4 101.8 % 99.8 % 36.755,2 2.0 % 754.2 05 04 5050/10 Rural development financed by the EAGGF-Guarantee Section-Programming period 2000-2006 p.m. -12.5 -			20 404 0	21 274 4	102.0.9/	00.9.9/	20 420 0	210/	025.2
96 03 03 Additional amounts of aid 568.0 552.9 94.6 % 99.1 % 558.0 -4.5 % Total 03 03 Direct aids 36.832,0 37.509,4 101,8 % 99.8 % 36.7552 2,0 % 754.2 OTHER EXPENDITURE a.6.832,0 37.509,4 101,8 % 99.8 % 36.7552 2,0 % 754.2 05 04 050401 Rural development financed by the EAGGF-Guarantee Section-Programming period 2000-2006 -75,6 4 23.2 % 96,1 % 95.8 % -354,5 -86,7 % 320.8 03 05 070106 Accounting clearance of previous years' accounts -75,6 4 23.2 % 96,1 % 26.4 -72,9 % -20.0 05 08 POLICY STRATEGY AND COORDINATION OF AGRICULTURE AND RURAL 31.5 19.5 62.0 % 94.2 % 29.6 32,1 % -10.1 10 02 (2) FISHERIES MARKETS 32,5 29.9 92,1 % 50.0 % 16.3 42,1 % 13.7 11 02 (2) FISHERIES MARKETS 32,5 29.9 92,1 % 50.0 % 0.0 0.0 % 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0									
Total 06 03 Direct aids 36.832,0 37.509,4 101,8 % 99,8 % 36.755,2 2,0 % 754,2 OTHER EXPENDITURE 06 40 650401 Rural development financed by the EAGGF-Guarantee Section-Programming period 2000-2006 p.m. -12.5 - 0									
OTHER EXPENDITURE OTHER EXPENDITURE 05 04 050401 Rural development finance by the EAGGF-Guarantee Section-Programming period 2000-2005 p.m. -12.5 p.m. -12.5 05 07 05070102 and 050702) 05070102 and 050702) -370.0 -33.6 9.1 % 95.8 % -364.5 -86.7 % 320.8 01her lines (05070102 and 050702) 26.4 27.5 6.4 23.2 % 96.1 % 26.4 -72.9 % -20.0 05 08 POLICY STRATEGY AND COORDINATION OF AGRICULTURE AND RURAL 31.5 19.5 62.0 % 94.2 % 29.6 32.1 % -10.1 DEVELOPMENT POLICY AREA 32.5 29.9 92.1 % 50.0 % 16.3 42.1 % 13.7 11 02 (2) FISHERIES MARKETS 32.6 29.9 92.1 % 50.0 % 16.3 42.1 % 13.7 12 01 (12) 2DMINISTRATIVE EXPENDITURE OF 'HEALTH AND CONSUMER 2.4 0.7 30.0 % 47.9 % 1.1 -17.9 % -0.4 17 03 02 Community tobacco fund - direct payments by the EU 14.3 0.0 0.0 % 0.0 0.0 0.0									
period 2000-2006 period 2000-2006 grad <			00.002,0	07.000,4	101,0 /0	00,0 /0	00.100,2	2,0 /0	
(3) 05070107 Conformity clearance of previous years' accounts p.m. 3.3 23.2% 96,1% 26,4 -72.9% -20.0 0508 POLICY STRATEGY AND COORDINATION OF AGRICULTURE AND RURAL 31.5 19.5 62.0% 94.2% 29.6 -32.1% -10.1 1102 (2) FISHERIES MARKETS 32.5 29.9 92.1% 50.0% 16.3 42.1% 13.7 17 01 (1) (2) ADMINISTATIVE EXPENDITURE OF 'HEALTH AND CONSUMER 2.4 0.7 30.0% 47.9% 1.1 1.7,9% -0.4 17 03 (2) PUBLIC HEALTH 10.0 0.0%			p.m.	-12,5					
Other lines (05070102 and 050702) 27,5 6,4 23,2 % 96,1 % 26,4 -72,9 % -20,0 05 08 POLICY STRATEGY AND COORDINATION OF AGRICULTURE AND RURAL 31,5 19,5 62,0 % 94,2 % 29,6 -32,1 % -10,1 11 02 (2) FISHERIES MARKETS 32,5 29,9 92,1 % 50,0 % 16,3 42,1 % 13,7 17 01 (1) (2) ADMINISTRATIVE EXPENDITURE OF 'HEALTH AND CONSUMER 2,4 0,7 30,0 % 47,9 % 1,1 -17,9 % -0,4 17 01 (1) (2) COMMINISTRATIVE EXPENDITURE OF 'HEALTH AND CONSUMER 2,4 0,7 30,0 % 47,9 % 1,1 -17,9 % -0,4 17 03 (1) (2) FOUBLIC HEALTH 14,3 0,0 0,0 % 0,0 0,0 % 0,0 0,0 % 0,0 0,0 % 0,0 0,0 % 0,0 0,0 % 0,0 0,0 % 0,0 0,0 % 0,0 0,0 % 0,0 0,0 % 0,0 0,0 % 0,0 0,0 % 0,0 0,0 % 0,0 0,0 % 0,0 <	05 07	05070106 Accounting clearance of previous years' accounts	-370,0	-33,6	9,1 %	95,8 %	-354,5	-86,7 %	320,8
95 08 POLICY STRATEGY AND COORDINATION OF AGRICULTURE AND RURAL 31,5 19,5 62,0 % 94,2 % 29,6 -32,1 % -10,1 DEVELOPMENT POLICY AREA 32,5 29,9 92,1 % 50,0 % 16,3 42,1 % 13,7 17 01 (1) (2) ADMINISTRATIVE EXPENDITURE OF 'HEALTH AND CONSUMER 2,4 0,7 30,0 % 47,9 % 1,1 -17,9 % -0,4 17 01 (1) (2) PUBLIC HEALTH 14,3 0,0 0,0 % <t< td=""><td></td><td>(3) 05070107 Conformity clearance of previous years' accounts</td><td>p.m.</td><td>3,3</td><td></td><td></td><td></td><td></td><td></td></t<>		(3) 05070107 Conformity clearance of previous years' accounts	p.m.	3,3					
DEVELOPMENT POLICY AREA Image: Constraint of the constraint of		· ,	27,5	6,4	23,2 %	96,1 %	26,4	-72,9 %	-20,0
11 02 (2) FISHERIES MARKETS 32,5 29,9 92,1 % 50,0 % 16,3 42,1 % 13,7 17 01 (1) (2) ADMINISTRATIVE EXPENDITURE OF 'HEALTH AND CONSUMER PROTECTION' POLICY AREA 17010401, 17010404 to 17010406 2,4 0,7 30,0 % 47,9 % 1,1 -17,9 % -0,4 17 03 (1) (2) PUBLIC HEALTH 17010401, 17010404 to 17010406 14,3 0,0 0,0 % 0,0 % 0,0 0,0			31,5	19,5	62,0 %	94,2 %	29,6	-32,1 %	-10,1
17 01 (1) (2) ADMINISTRATIVE EXPENDITURE OF 'HEALTH AND CONSUMER 2,4 0,7 30,0% 47,9% 1,1 -17,9% -0,4 PROTECTION 'POLICY ARA 1701 0404 to 17010406 14,3 0,0 0,0% </td <td></td> <td></td> <td>32.5</td> <td>20.0</td> <td>021%</td> <td>50.0 %</td> <td>16.3</td> <td>121%</td> <td>13.7</td>			32.5	20.0	021%	50.0 %	16.3	121%	13.7
17010401, 17010404 to 17010406 1703 (1) (2) PUBLIC HEALTH 14,3 0,0 0,0,% <t< td=""><td>17 01</td><td>(1) (2) ADMINISTRATIVE EXPENDITURE OF 'HEALTH AND CONSUMER</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	17 01	(1) (2) ADMINISTRATIVE EXPENDITURE OF 'HEALTH AND CONSUMER							
17 04 (1) (2) FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE AND PLANT HEALTH 395,0 282,8 71,6 % 89,5 % 353,4 -17,9 % -70,6 170401 to 170405 and 170407 41.006,5 41.006,5 41.671,4 101,6 % 99,2 % 40.682,5 2,4 % 988,9 Total Expenditure (excluding 05 02 16) 41.006,5 41.671,4 101,6 % 99,2 % 40.682,5 2,4 % 988,9 Revenue 67 0 1 Clearance of EAGF-accounts (estimation : 500 Mio EUR) p.m. 984,6 M M M M 67 0 2 EAGF Irregularities (estimation : 80 Mio EUR) p.m. 339,4 M <td></td> <td>17010401, 17010404 to 17010406</td> <td>14,3</td> <td>0,0</td> <td>0,0 %</td> <td>0,0 %</td> <td>0,0</td> <td>0,0 %</td> <td>0,0</td>		17010401, 17010404 to 17010406	14,3	0,0	0,0 %	0,0 %	0,0	0,0 %	0,0
Total Expenditure (excluding 05 02 16) 41.006,5 41.671,4 101,6 % 99,2 % 40.682,5 2,4 % 988,9 Revenue 67 0 1 Clearance of EAGF-accounts (estimation : 500 Mio EUR) p.m. 984,6			395,0	282,8	71,6 %	89,5 %	353,4	-17,9 %	-70,6
Revenue p.m. 984,6 p.m. 67 0 1 Clearance of EAGF-accounts (estimation : 500 Mio EUR) p.m. 984,6 p.m. 67 0 2 EAGF Irregularities (estimation : 80 Mio EUR) p.m. 339,4 p.m. 339,4 67 0 3 Superlevy from milk producers (estimation : 219 Mio EUR) p.m. 220,8 p.m. 220,8 Total Revenue (excluding 6 8) p.m. 1.544,9 p.m. 1.544,9 p.m. Sugar Restructuring Fund p.m. 1.284,0 p.m. p.m. 2.592,9 p.m. p.m. 2.592,9 p.m. p.m. 0,0 p.m.		170401 to 170405 and 170407							
67 0 1 Clearance of EAGF-accounts (estimation : 500 Mio EUR) p.m. 984,6 p.m. 339,4 67 0 2 EAGF Irregularities (estimation : 80 Mio EUR) p.m. 339,4 p.m. 339,4 67 0 3 Superlevy from milk producers (estimation : 219 Mio EUR) p.m. 220,8 description description 7 0 1 Clearance of EAGF Irregularities (estimation : 219 Mio EUR) p.m. 220,8 description description 7 0 2 Superlevy from milk producers (estimation : 219 Mio EUR) p.m. 1.544,9 description description 7 0 3 Superleving Fund state structuring Fund state structuring Fund (estimation of 1344 Mio EUR credits coming from revenue)*** p.m. 1.284,0 state structuring amounts - Assigned revenue (estimation : 2374 Mio EUR) p.m. 2.592,9 state structuring fund (estimation revenue)*** p.m. 0,0 state structuring fund (estimation revenue) state structuring fund (estimation revenue)*** p.m. 0,0 state structuring fund for stru		Total Expenditure (excluding 05 02 16)	41.006,5	41.671,4	101,6 %	99,2 %	40.682,5	2,4 %	988,9
67 0 1 Clearance of EAGF-accounts (estimation : 500 Mio EUR) p.m. 984,6 p.m. 339,4 67 0 2 EAGF Irregularities (estimation : 80 Mio EUR) p.m. 339,4 p.m. 339,4 67 0 3 Superlevy from milk producers (estimation : 219 Mio EUR) p.m. 220,8 description description 7 0 1 Clearance of EAGF Irregularities (estimation : 219 Mio EUR) p.m. 220,8 description description 7 0 2 Superlevy from milk producers (estimation : 219 Mio EUR) p.m. 1.544,9 description description 7 0 3 Superleving Fund state structuring Fund state structuring Fund (estimation of 1344 Mio EUR credits coming from revenue)*** p.m. 1.284,0 state structuring amounts - Assigned revenue (estimation : 2374 Mio EUR) p.m. 2.592,9 state structuring fund (estimation revenue)*** p.m. 0,0 state structuring fund (estimation revenue) state structuring fund (estimation revenue)*** p.m. 0,0 state structuring fund for stru									
67 0 2EAGF Irregularities (estimation : 80 Mio EUR) Superlevy from milk producers (estimation : 219 Mio EUR) Total Revenue (excluding 6 8)p.m.339,4 p.m.Image: Construct of the second	0701								
67 0 3 Superlevy from milk producers (estimation : 219 Mio EUR) p.m. 220,8 Image: Construct of the structure in the str									
Total Revenue (excluding 6 8) p.m. 1.544,9 Image: Construct of the state									
Sugar Restructuring Fund Image: Construct of the temporary restructuring fund (estimation of 1344 Mio EUR credits coming from revenue)*** p.m. 1.284,0 Image: Constructuring fund for the temporary restructuring for the temporary restructuring fund — Assigned revenue p.m. 2.592,9 Image: Constructuring for the temporary restructuring fund — Assigned revenue p.m. 0,0 Image: Constructuring for the temporary restructuring fund — Assigned revenue p.m. 0,0 Image: Constructuring for the temporary restructuring fund — Assigned revenue p.m. 0,0 Image: Constructuring for the temporary restructuring fund — Assigned revenue p.m. 0,0 Image: Constructuring fund = Constructuring fun	0103								
05 02 16 Sugar Restructuring Fund (estimation of 1344 Mio EUR credits coming from revenue)*** p.m. 1.284,0 p.m. 2.592,9 6 8 0 1 Tremporary restructuring amounts - Assigned revenue (estimation : 2374 Mio EUR) p.m. 2.592,9 p.m. 0,0 6 8 0 3 Clearance with regard to the temporary restructuring fund — Assigned revenue p.m. 0,0 p.m. 0,0	<u> </u>		P.m.	1.344,9					<u> </u>
05 02 16 Sugar Restructuring Fund (estimation of 1344 Mio EUR credits coming from revenue)*** p.m. 1.284,0 p.m. 2.592,9 6 8 0 1 Tremporary restructuring amounts - Assigned revenue (estimation : 2374 Mio EUR) p.m. 2.592,9 p.m. 0,0 6 8 0 3 Clearance with regard to the temporary restructuring fund — Assigned revenue p.m. 0,0 p.m. 0,0		Sugar Restructuring Fund							
6 8 0 1 Temporary restructuring amounts - Assigned revenue (estimation : 2374 Mio EUR) p.m. 2.592,9 6 8 0 2 Irregularities concerning the temporary restructuring fund — Assigned revenue p.m. 0,0 6 8 0 3 Clearance with regard to the temporary restructuring fund — Assigned revenue p.m. 0,0	05 02 16		p.m.	1.284,0					
6 8 0 2 Irregularities concerning the temporary restructuring fund — Assigned revenue p.m. 0,0	6801	Temporary restructuring amounts - Assigned revenue (estimation : 2374 Mio EUR)		2.592,9					
	6802	Irregularities concerning the temporary restructuring fund — Assigned revenue		0,0					
Total Sugar Restructuring Fund p.m. 1.308,9	6803	Clearance with regard to the temporary restructuring fund — Assigned revenue	p.m.	0,0					
		Total Sugar Restructuring Fund	p.m.	1.308,9					

(*) Budget year = 16.10.2007 to 15.10.2008 but direct expenditure possible until 31.12.2008; including AB n°3 (17040301: +130 Mio EUR)
(**) For direct payments it concerns the commitments
(***) Including use of revenues carried over of last year
(1) Chapter not exclusively EAGF
(2) Chapter outside title 05 but included in EAGF
(3) Used only for cases in which Member States are beneficiaries