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COMMISSION OF THE EUROPEAN COMMUNITIES

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

on EAGF expenditure

Early warning system

No 1–3/2009

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1. THE EAGF 2009 BUDGETARY PROCEDURE

The 2009 budgetary procedure for the European Agricultural Guarantee Fund (EAGF) and the corresponding amounts of appropriations involved at each stage of the procedure are summarised in the table presented in Annex 1.

The 2009 EAGF budget was adopted by the Budgetary Authority in December 2008. The budget's commitment appropriations for agricultural market measures and direct aids (policy area 05) amounted to EUR 40 781.2 million and its payment appropriations amounted to EUR 40 962.7 million. Furthermore, commitment appropriations amounting to EUR 320.7 million and payment appropriations amounting to EUR 271.1 million were foreseen for policy area 17 – veterinary and phyto-sanitary measures. Finally, commitment appropriations amounting to EUR 29.5 million and payment appropriations amounting to EUR 32.0 million were foreseen for policy area 11 – fisheries.

The total amount of the 2009 budget's commitment appropriations for EAGF amounted to EUR 41 131.4 million and its payment appropriations amounted to EUR 41 265.8 million. The difference between commitment and payment appropriations is due to the fact that differentiated appropriations are used for payments which are made directly by the Commission. These schemes relate mainly to the promotion of agricultural products, to policy strategy and coordination measures for agriculture as well as to the veterinary and phyto-sanitary measures.

2. REVENUE ASSIGNED TO EAGF

On the basis of the rules of Article 34 of the new CAP Financing Regulation (EC) No 1290/2005¹, revenue originating from financial corrections under conformity clearance decisions, from irregularities and from the milk levy are designated as revenue assigned to the financing of EAGF expenditure. According to these rules, assigned revenue can be used, to cover the financing of EAGF expenditure incurred by the Member States. In the case where part of this revenue is not used, then, this part will be automatically carried over into the following budget year.²

The Commission's Amending Letter presents both its latest estimate on the amount of appropriations which will be needed in order to finance the expected expenditure for market measures and direct aids and estimates of the assigned revenue which is expected to be collected in the course of the budget year concerned and the carry over of the balance of assigned revenue left available from the previous budget year. As a consequence, in its proposal for an Amending Letter on the amount of appropriations to grant to the EAGF, the Commission takes into consideration the total assigned revenue expected to be available in the coming budget year by requesting a level of appropriations calculated by deducting the estimated level of assigned revenue from its estimated expenditure for EAGF for the same year. The Budgetary Authority, then, adopts the new EAGF budget whose appropriations do not include the expected assigned revenue.

¹ OJ L 209, 11.8.2005, p. 1.

² Assigned revenue carried over has to be used first, this means before the appropriations voted by the Budgetary Authority or the assigned revenues generated in the year (Article 10 of the financial regulation).

At the time of establishment of the 2009 Amending Letter, the Commission's estimates for the available assigned revenue amounted to EUR 2 376.0 million. Specifically:

- The assigned revenue expected to be generated in the course of the 2009 budget year was estimated at EUR 1 042 million. Amounts of EUR 600.0 million and EUR 105.0 million were expected from conformity clearance corrections and from irregularities correspondingly. The receipts from the milk levy were estimated at EUR 337.0 million.
- The amount of assigned revenue expected to be carried over from the budget year 2008 into 2009 was estimated at EUR 1 334.0 million.

In its 2009 Amending Letter, the Commission assigned this revenue of EUR 2 376.0 million to 2 schemes. Specifically:

- EUR 515.0 million was assigned to the operational funds for producer organisations in the fruits and vegetables sector, and
- EUR 1 861.0 million to the single payment scheme.

For these 2 schemes, the Budgetary Authority eventually voted appropriations amounting to EUR 260.0 million and EUR 27 239.0 million in accordance with the Commission's Amending Letter. The sum of the voted appropriations and the assigned revenue mentioned above corresponds to a total estimate of appropriations requirements of EUR 775.0 million for the operational funds for producer organisations in the fruits and vegetables sector and EUR 29 100.0 million for the single payment scheme.

In annex 2 which presents the 2009 budget's execution for the period to 31 January 2009, the voted appropriations for the aforementioned two schemes are included in the original budget appropriations for the fruits and vegetables sector and for the decoupled direct aids sector which amount to EUR 343.6 million and to EUR 31 295.0 million correspondingly without taking account of the aforementioned assigned revenue. After including the revenue assigned to these sectors, the total foreseen appropriations amounts to EUR 858.6 million for fruits and vegetables and EUR 33 156.0 million for decoupled direct aids.

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

The temporary restructuring amounts in the sugar sector 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, insulin 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 2009 budget, the estimation of this revenue amounted to EUR 1 742.0 million for the upcoming budget year. At the same time, an amount of EUR 2 006.0 million was expected to be carried over from the budget year 2008 into 2009.

4. COMMENTS ON THE IMPLEMENTATION OF THE 2009 EAGF BUDGET

For the period 16 October 2008 to 31 January 2009, the budget's actual implementation level compared to the expenditure profile based on the indicator, which was established on the basis of the dispositions of Article 20 of Council Regulation (EC) No 1290/2005, is presented in the table of Annex 2. Hereafter, a brief commentary is presented for the budget articles which show the most significant divergences between the actual and the expected level of implementation of the 2009 budget:

4.1. 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 2008 of EUR 1 = US \$ 1.51. It should be noted that, for the period 1 August 2008 to 31 January 2009, the average parity rate was approximately equal to EUR 1 = US \$ 1.37, i.e. 9.3% below the rate used for the establishment of the 2009 budget.

4.2. Market factors

4.2.1. Food programmes (-EUR 44.8 million)

This execution below the budget's appropriations is due to the slowing down of the rhythm of implementation of the 2009 plans for the most deprived persons by the Member States when compared to the level pointed out by the indicator. At this point in time, the Commission does not dispose of any information as to the Member States' intentions with regard to the implementation of these plans and, therefore, considers this execution pattern to be temporary.

4.2.2. Fruit and vegetables (+EUR 119.0 million)

The implementation pattern of this sector is primarily due to the payments made by the Member States for the operational funds for producer organisations compared to the level of the indicator on 31 January 2009.

The main reason for this apparent over-implementation is that the total credit appropriations foreseen for this sector amount to EUR 858.6 million (NB: for details, please see point 2 above) when taking account of the assigned revenue. The foreseen revenue of EUR 515.0 million will be used to cover expenditure incurred in this sector above the voted appropriations of EUR 343.6 million.

At this point in time, the Commission considers that the total credit appropriations available for this sector will be sufficient to cover the expenditure expected to be incurred by the Member States in 2009.

4.2.3. Wine (-EUR 163.9 million)

This execution below the budget's appropriations is due to the very slow implementation rhythms of the national support programmes by Member States when compared to the level of budget appropriations pointed out by the indicator on 31 January 2009. At this point in time, the Commission does not dispose of any information as to the Member States' intentions with regard to these programmes and, therefore, considers this execution pattern to be temporary.

4.2.4. *Milk and milk products (–EUR 6.4 million)*

The implementation level of this sector is slightly under the level of budget appropriations pointed out by the indicator on 31 January 2009. However, the situation in dairy markets has quickly deteriorated. In order to face this growing crisis, the Commission proposed the re-introduction of export refunds for dairy products. Furthermore, market prices in the EU have fallen substantially and they currently stand below intervention buying-in prices. At this point in time, butter intervention at fixed price has been closed because the maximum quantity of 30 000 t was exceeded on the third day after its opening. Butter intervention by tender has been now opened. As regards skimmed milk powder, the quantity offered for intervention in the first week amounted to 43 000 t, the maximum limit being equal to 109 000 t. This situation was not foreseeable at the time of establishing the 2009 budget which did not foresee sufficient appropriations to face off this crisis.

4.3. **Direct aids (+EUR 2 527.5 million)**

4.3.1. *Decoupled direct aids (+EUR 2 285.0 million)*

The total credit appropriations foreseen for this sector amount to EUR 33 156.0 million including the assigned revenue (NB: for details, please see point 2 above).

This implementation level is primarily due to the payments made by Member States for the single payment scheme compared to the level of budget appropriations pointed out by the indicator on 31 January 2009.

The main reason for this implementation level is due to the rhythm of payments made for the single payment scheme which has been faster than expected. The indicator foresees an execution of 83.1% of the voted appropriations compared to an actual execution of 90.4% (execution on voted budget and assigned revenue compared with voted budget) as of 31 January 2009.

The Commission expects that, as the deadline of 30/6/2009 for the payment of direct aids approaches, the Member States' payment rhythm will naturally slow down since most of the due aid payments would have been already made. However, at this point in time, the Commission cannot completely exclude that the total credit appropriations available for this sector will not be sufficient to cover the expenditure expected to be incurred by Member States in 2009 when taking account of the assigned revenue.

4.3.2. *Other direct aids (+EUR 245.8 million)*

This implementation pattern is primarily due to the faster rhythm of payments made, in the same period, by Member States compared to the one of last year for the same scheme. Indeed, in 2009, Member States, as of 31 January 2009, had utilised 62.1% of the budget's appropriations compared to last year's rhythm of 59.9%, that is: Member States paid, in the same period, approximately 2.2% more aids this year than last year.

The Commission expects that, as the deadline of 30/6/2009 for the payment of direct aids approaches, the Member States' payment rhythm will naturally slow down since most of the due aid payments would have been already made. However, at this point in time, the Commission cannot exclude that the total credit appropriations available for this sector will not be sufficient to cover the expenditure expected to be incurred by the Member States in 2009.

4.4. Audit of agricultural expenditure

4.4.1. Accounting clearance of previous years' accounts (+EUR 126.8 million)

This implementation pattern results from the comparison of the clearance of accounts corrections already made with the level of the corresponding indicator as of 31 January 2009. However, it should be noted that all the accounting clearance decisions expected within this budget year have not been taken yet. Therefore, the Commission, at this point in time, considers this level of implementation to be temporary.

5. IMPLEMENTATION OF REVENUE ASSIGNED TO EAGF

The table in Annex 2 shows that assigned revenue amounting to EUR 439.2 million was collected as of 31 January 2009. Specifically:

- the revenue from corrections based on conformity clearance decisions amounted to approximately EUR 62.2 million with additional amounts expected by the end of the budget year;
- the revenue from irregularities amounted to approximately EUR 39.8 million with additional amounts also expected by the end of the budget year, and
- at this point in time, most of the revenue from the milk levy has been collected and it amounts to approximately EUR 337.2 million compared to the initial estimate of EUR 337.0 million;
- finally, contrary to the initially estimated amount of EUR 1 334.0 million, the amount of assigned revenue eventually carried over from 2008 into 2009 amounted to EUR 1 474.1 million.

Therefore, the amount of assigned revenue available for financing EAGF expenditure, on 31 January 2009, amounts to EUR 1 913.4 million. At this point in time, the Commission estimates that the amount of assigned revenue still to be collected amounts to EUR 602.8 million (estimated assigned revenue to be generated in the 2009 budget of EUR 1 042 million of which EUR 439.2 million has been collected) and this amount would be needed in order to cover the expenditure estimated at the time of the establishment of the 2009 budget.

6. IMPLEMENTATION OF REVENUE ORIGINATING FROM THE TEMPORARY RESTRUCTURING AMOUNTS (SUGAR SECTOR)

In November 2008, Member States paid the second instalment of the temporary restructuring amounts due for the marketing year 2007/08 amounting to approximately EUR 831.3 million.

Contrary to the initially estimated amount of EUR 2 006.0 million, the amount of assigned revenue carried over from 2008 into 2009 eventually amounted to EUR 2 044.6 million.

7. IMPLEMENTATION OF SUGAR RESTRUCTURING FUND

As of the end of January 2009, Member States had made practically no payments for aids to the restructured sugar industry, for diversification aids or for aids to sugar refining.

8. CONCLUSIONS

The provisional execution of the 2009 EAGF budget's appropriations, for the period up to 31 January 2009, shows that monthly reimbursements to Member States exceeded the budget's voted appropriations, pointed out by the current level of the indicator, by approximately EUR 2 405.5 million and when taking account of the collected assigned revenue by about EUR 492.1 million. Assigned revenue amounting to EUR 602.8 million is still expected to be collected in 2009. The acceleration in the rhythm of payments by the Member States for direct aids and the amount needed to cover the shortfall in the accounting corrections, after the Budgetary Authority's increase of these corrections by – EUR 410.0 million, are, primarily, behind this execution pattern.

The Commission expects that, in the course of the year, the accelerated rhythm of payments for direct aids will slow down as the deadline of 30/6/2009 for making these payments approaches and that the amount of expected assigned revenue will gradually increase. However, the Budgetary Authority's increase of accounting clearance corrections by – EUR 410.0 million, the major part of which will need to be covered at the end of the budget year, has to be taken into account in conjunction with the situation in the milk and milk products sector where additional expenditure can be expected. Therefore, the Commission, at this point in time, cannot exclude that the budget's available appropriations will not be sufficient to cover the foreseen EAGF expenditure.

ANNEX 1

Working document (12-02-2009) EAGF Appropriations - Budgetary procedure 2009

Item Chapter Article Item	Heading	PDB (Adopted by the Commission on 06.05.2008)		DB Council first reading (Adopted by the Council on 17.07.2008)		DB EP first reading (Adopted by the Council on 23.10.2008)		Letter of amendment (Adopted by the Commission on 28.10.2008)		Council second reading (Adopted by the Council on 12.11.2008)		BUDGET (Adopted by the Parliament on 18.12.2008)	
		CA	PA	CA	PA	CA	PA	CA	PA	CA	PA	CA	PA
		05 01 04 01	European Agricultural Guarantee Fund (EAGF) - Non-operational technical assistance	9.019.000	9.019.000	9.019.000	9.019.000	9.019.000	9.019.000	9.019.000	9.019.000	9.019.000	9.019.000
05 01 04 07	Pilot project to conduct a feasibility study on introducing a security fund in the fruit and vegetables sector - Expenditure on administrative management	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02	Interventions in agricultural markets	3.462.719.000	3.462.719.000	3.312.719.000	3.312.719.000	4.113.169.000	4.113.169.000	3.454.059.000	3.454.059.000	3.409.523.325	3.409.523.325	3.409.523.325	3.409.523.325
05 02 01	Cereals	42.100.000	42.100.000	39.716.082	39.716.082	42.100.000	42.100.000	42.600.000	42.600.000	40.216.082	40.216.082	40.216.082	40.216.082
05 02 02	Rice	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 03	Refunds on non-Annex 1 products	70.000.000	70.000.000	66.030.578	66.030.578	70.000.000	70.000.000	127.000.000	127.000.000	127.000.000	127.000.000	127.000.000	127.000.000
05 02 04	Food programmes	315.100.000	315.100.000	315.100.000	315.100.000	350.100.000	350.100.000	500.100.000	500.100.000	500.100.000	500.100.000	500.100.000	500.100.000
05 02 05	Sugar	103.200.000	103.200.000	97.356.286	97.356.286	103.200.000	103.200.000	182.300.000	182.300.000	182.300.000	182.300.000	182.300.000	182.300.000
05 02 06	Olive oil	51.500.000	51.500.000	48.583.805	48.583.805	51.500.000	51.500.000	49.200.000	49.200.000	46.481.993	46.481.993	46.481.993	46.481.993
05 02 07	Textile plants	21.000.000	21.000.000	19.810.872	19.810.872	21.000.000	21.000.000	21.000.000	21.000.000	19.810.872	19.810.872	19.810.872	19.810.872
05 02 08	Fruit and vegetables (1)	684.900.000	684.900.000	646.117.439	646.117.439	684.900.000	684.900.000	343.600.000	343.600.000	343.588.674	343.588.674	343.588.674	343.588.674
05 02 09	Products of wine-growing sector	1.406.000.000	1.406.000.000	1.326.385.052	1.326.385.052	1.406.000.000	1.406.000.000	1.347.240.000	1.347.240.000	1.320.965.934	1.320.965.934	1.320.965.934	1.320.965.934
05 02 10	Promotion	50.119.000	50.119.000	50.119.000	50.119.000	50.119.000	50.119.000	58.119.000	58.119.000	58.119.000	58.119.000	58.119.000	58.119.000
05 02 11	Other plant products/measures	381.600.000	381.600.000	381.600.000	381.600.000	381.600.000	381.600.000	386.700.000	386.700.000	386.700.000	386.700.000	386.700.000	386.700.000
05 02 12	Milk and milk products	140.000.000	140.000.000	135.866.365	135.866.365	140.000.000	140.000.000	142.000.000	142.000.000	137.866.365	137.866.365	137.866.365	137.866.365
05 02 13	Beef and veal	36.100.000	36.100.000	34.055.832	34.055.832	36.100.000	36.100.000	51.100.000	51.100.000	50.584.711	50.584.711	50.584.711	50.584.711
05 02 14	Sheepmeat and goatmeat	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 02 15	Pigmeat, eggs and poultry, bee-keeping and other animal products	161.100.000	161.100.000	151.977.689	151.977.689	163.550.000	163.550.000	203.100.000	203.100.000	195.789.694	195.789.694	195.789.694	195.789.694
05 02 16	Sugar Restructuring Fund	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 03	Direct aids	39.077.000.000	39.077.000.000	39.077.000.000	39.077.000.000	39.112.000.000	39.112.000.000	37.779.000.000	37.779.000.000	37.779.000.000	37.779.000.000	37.779.000.000	37.779.000.000
05 03 01	Decoupled direct aids (2)	32.525.000.000	32.525.000.000	32.525.000.000	32.525.000.000	32.525.000.000	32.525.000.000	31.295.000.000	31.295.000.000	31.295.000.000	31.295.000.000	31.295.000.000	31.295.000.000
05 03 02	Other direct aids	5.990.000.000	5.990.000.000	5.990.000.000	5.990.000.000	6.025.000.000	6.025.000.000	5.922.000.000	5.922.000.000	5.922.000.000	5.922.000.000	5.922.000.000	5.922.000.000
05 03 03	Additional amounts of aid	562.000.000	562.000.000	562.000.000	562.000.000	562.000.000	562.000.000	562.000.000	562.000.000	562.000.000	562.000.000	562.000.000	562.000.000
05 04 01	Rural development financed by the EAGGF-Guarantee section - Programming period 2000-2006	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm	pm
05 04 03 02	Plant and animal genetic resources - completion of earlier measures	pm	3.000.000	pm	3.000.000	pm	3.000.000	pm	3.000.000	pm	3.000.000	pm	3.000.000
05 04 04	Transitional instrument for the financing of rural development by the EAGGF Guarantee Section for the new Member States - Completion of programmes 2004-2006	pm	182.000.000	pm	182.000.000	pm	182.000.000	pm	182.000.000	pm	182.000.000	pm	182.000.000
05 07 01	Control of agricultural expenditure	-73.500.000	-73.500.000	-303.500.000	-303.500.000	-73.500.000	-73.500.000	-73.500.000	-73.500.000	-483.500.000	-483.500.000	-483.500.000	-483.500.000
05 07 02	Settlement of disputes	pm	pm	pm	pm	pm	pm	25.000.000	25.000.000	25.000.000	25.000.000	25.000.000	25.000.000
05 08 01	Farm Accountancy Data Network (FADN)	13.979.000	13.879.000	13.979.000	13.879.000	13.979.000	13.879.000	13.979.000	13.879.000	13.979.000	13.879.000	13.979.000	13.879.000
05 08 02	Surveys on the structure of agricultural holdings	15.400.000	10.950.000	15.400.000	10.950.000	15.400.000	10.950.000	15.400.000	10.950.000	15.400.000	10.950.000	15.400.000	10.950.000
05 08 03	Restructuring of systems for agricultural surveys	1.460.000	2.577.000	1.460.000	2.577.000	1.460.000	2.577.000	1.460.000	2.577.000	1.460.000	2.577.000	1.460.000	2.577.000
05 08 06	Enhancing public awareness of the common agricultural policy	8.000.000	8.000.000	8.000.000	8.000.000	10.000.000	10.000.000	8.000.000	8.000.000	8.000.000	8.000.000	8.000.000	8.000.000
05 08 09	EAGF - Operational technical assistance	2.000.000	2.000.000	2.000.000	2.000.000	2.000.000	2.000.000	3.300.000	3.300.000	3.300.000	3.300.000	3.300.000	3.300.000
Total EAGF - policy area 05		42.516.077.000	42.697.644.000	42.136.077.000	42.317.644.000	43.203.527.000	43.385.094.000	41.235.717.000	41.417.284.000	40.781.181.325	40.962.748.325	40.781.181.325	40.962.748.325
Total EAGF - policy area 11		29.500.000	29.500.000	29.500.000	29.500.000	29.500.000	29.500.000	29.500.000	32.000.000	29.500.000	32.000.000	29.500.000	32.000.000
Total EAGF - policy area 17		314.675.000	269.075.000	314.675.000	269.075.000	322.075.000	273.875.000	314.675.000	269.075.000	314.675.000	269.075.000	320.675.000	271.075.000
Total EAGF Appropriations (without reserves)		42.860.252.000	42.996.219.000	42.480.252.000	42.616.219.000	43.555.102.000	43.688.469.000	41.579.892.000	41.718.359.000	41.125.356.325	41.263.823.325	41.131.356.325	41.265.823.325
Reserves						181.300.000	181.300.000						
						1.100.000	1.100.000						
TOTAL EAGF appropriations - reserves included		42.860.252.000	42.996.219.000	42.480.252.000	42.616.219.000	43.737.502.000	43.870.869.000	41.579.892.000	41.718.359.000	41.125.356.325	41.263.823.325	41.131.356.325	41.265.823.325

- (1) AL -> Additional needs, to be covered by assigned revenue: estimated at €515 mio
PDB -> Additional needs, to be covered by assigned revenue: estimated at €85 mio
- (2) AL -> Additional needs, to be covered by assigned revenue: estimated at €1.861 mio
PDB -> Additional needs, to be covered by assigned revenue: estimated at €650 mio

ANNEX 2

BUDGET YEAR 2009 (*)

PROVISIONAL CONSUMPTION OF THE EAGF APPROPRIATIONS

Situation to the 31/01/2009

in EUR million

	Original appropriations Budget (**)	Consumption from November to January	Utilisation	Consumption profile as at January		Gap between implementation and indicator	
	EUR mio	EUR mio	%	%	EUR mio	%	EUR mio
	A	B	C = B/A	D	E = D*A	F = C-D	G = B-E
Expenditure							
05 01 (1) ADMINISTRATIVE EXPENDITURE FOR EAGF 05010401 and 05010407	9,0	0,0	0,0 %	0,0 %	0,0	0,0 %	0,0
Total 05 01 Administrative expenditure for EAGF	9,0	0,0	0,0 %	0,0 %	0,0	0,0 %	0,0
05 02 INTERVENTIONS IN AGRICULTURAL MARKETS							
05 02 01 Cereals	40,2	19,5	48,5 %	43,4 %	17,5	5,1 %	2,0
05 02 02 Rice	p.m.	0,0	0,0 %				
05 02 03 Refunds on non-Annex 1 products	127,0	27,0	21,2 %	33,4 %	42,4	-12,2 %	-15,4
05 02 04 Food programmes	500,1	4,2	0,8 %	9,8 %	49,1	-9,0 %	-44,8
05 02 05 Sugar	182,3	67,6	37,1 %	36,6 %	66,7	0,5 %	0,8
05 02 06 Olive oil	46,5	16,8	36,2 %	33,1 %	15,4	3,1 %	1,4
05 02 07 Textile plants	19,8	3,4	17,3 %	13,3 %	2,6	4,0 %	0,8
05 02 08 Fruits and vegetables (estimation of 515 Mio EUR credits coming from revenue)***	343,6	204,3	59,5 %	24,8 %	85,3	34,6 %	119,0
05 02 09 Products of the wine-growing sector	1.321,0	117,5	8,9 %	21,3 %	281,4	-12,4 %	-163,9
05 02 10 Promotion	58,1	13,5	23,2 %	22,4 %	13,0	0,8 %	0,5
05 02 11 Other plant products/measures	386,7	133,5	34,5 %	27,1 %	104,8	7,4 %	28,7
05 02 12 Milk and milk products	137,9	34,9	25,3 %	30,0 %	41,4	-4,7 %	-6,4
05 02 13 Beef and veal	50,6	13,0	25,7 %	36,3 %	18,4	-10,6 %	-5,4
05 02 14 Sheepmeat and goatmeat	p.m.	0,0					
05 02 15 Pigmeat, eggs and poultry, bee-keeping and other animal products	195,8	63,0	32,2 %	27,5 %	53,8	4,7 %	9,2
Total 05 02 Interventions in agricultural markets (excluding 05 02 16)	3.409,5	718,3	21,1 %	23,2 %	791,8	-2,2 %	-73,5
05 03 DIRECT AIDS							
05 03 01 Decoupled direct aids (estimation of 1861 Mio EUR credits coming from revenue)***	31.295,0	28.297,3	90,4 %	83,1 %	26.012,3	7,3 %	2.285,0
05 03 02 Other direct aids	5.922,0	3.675,9	62,1 %	57,9 %	3.430,2	4,2 %	245,8
05 03 03 Additional amounts of aid	562,0	51,6	9,2 %	9,8 %	54,9	-0,6 %	-3,3
Total 05 03 Direct aids	37.779,0	32.024,9	84,8 %	78,1 %	29.497,4	6,7 %	2.527,5
OTHER EXPENDITURE							
05 04 05040114 Rural development financed by the EAGGF-Guarantee Section-Programming period 2000-2006	p.m.	-2,6					
05 04 05040302 Plant and animal genetic resources-Completion of earlier measures	p.m.	0,0					
05 07 05070106 Accounting clearance of previous years' accounts	-490,0	-16,2	3,3 %	29,2 %	-143,1	-25,9 %	126,8
05 07 (3) 05070107 Conformity clearance of previous years' accounts	p.m.	0,0					
05 08 Other lines (05070102 and 050702)	31,5	0,0	0,0 %	83,9 %	26,4	-83,9 %	-26,4
05 08 POLICY STRATEGY AND COORDINATION OF AGRICULTURE AND RURAL DEVELOPMENT POLICY AREA	42,1	0,0	0,0 %	2,3 %	1,0	-2,3 %	-1,0
11 02 (2) FISHERIES MARKETS							
17 01 (1) (2) ADMINISTRATIVE EXPENDITURE OF 'HEALTH AND CONSUMER PROTECTION' POLICY AREA 17010401, 17010404 to 17010406, and 17010431	2,1	0,0	0,0 %	9,1 %	0,2	-9,1 %	-0,2
17 03 (1) (2) PUBLIC HEALTH 17 03 02 Community tobacco fund - direct payments by the EU	16,0	0,0	0,0 %	0,0 %	0,0	0,0 %	0,0
17 04 (1) (2) FOOD SAFETY, ANIMAL HEALTH, ANIMAL WELFARE AND PLANT HEALTH 170401 to 170404 and 170407	302,6	0,0	0,0 %	47,9 %	145,0	-47,9 %	-145,0
Total Expenditure (excluding 05 02 16)	41.131,4	32.724,3	79,6 %	73,7 %	30.318,8	5,8 %	2.405,5
Assigned Revenue							
	taken into account in the budget						
6 7 0 1 Clearance of EAGF accounts — Assigned revenue	600,0	62,2					
6 7 0 2 EAGF irregularities — Assigned revenue	105,0	39,8					
6 7 0 3 Superlevy from milk producers — Assigned revenue	337,0	337,2					
Assigned revenue carried over from 2008	1.334,0	1.474,1					
Total Revenue (excluding 6 8)	2.376,0	1.913,4					
Sugar Restructuring Fund							
	taken into account in the budget						
05 02 16 Sugar Restructuring Fund	1.898,0	0,1					
6 8 0 1 Temporary restructuring amounts — Assigned revenue	1.742,0	831,3					
Assigned revenue carried over from 2008	2.006,0	2.044,6					
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					
Total Sugar Restructuring Fund	1.850,0	2.875,7					

(*) Budget year = 16.10.2008 to 15.10.2009 but direct expenditure possible until 31.12.2009

(**) 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