EUROPEAN
COMMISSION

Brussels, 23.1.2026
COM(2026) 47 final

REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL

on EAGF expenditure

Early Warning System 7-12/2025

1. TABLE PROVISIONAL CONSUMPTION ON 31/12/2025

This report presents the provisional implementation of the 2025 budget for the European Agricultural Guarantee Fund (EAGF) on 31/12/2025, with details given in the below table. A comparison is made between the implementation level and the corresponding appropriations included in the 2025 budget.

Budget Year 2025 [1]

PROVISIONAL CONSUMPTION OF THE EAGF APPROPRIATIONS ON 31/12/2025

in Eur million

		Appropriations Budget [2]	Expenditure on 15/10/2025	Forecast direct Commission expenditure until 31/12/2025	Total expenditure of financial year 2025	Implementation	Gap between expenditure and appropriations	
		EUR mio	EUR mio	EUR mio	EUR mio	%	%	EUR mio
		A	B	C	D=B+C	E=D/A	F=E-100%	G=D-A
	Expenditure	***39.975,9***	***40.853,4***	***10,9***	***40.864,4***	***102,2%***	***2,2%***	***888,5***
08 01	***Support administrative expenditure of the "Agriculture and Maritime Policy" Cluster***	***2,7***	***2,7***	***0,0***	***2,7***	***100,0%***	***0,0%***	***0,0***
08 01 01	**Support expenditure for the "European Agricultural Guarantee Fund"**	**2,7**	**2,7**	**0,0**	**2,7**	**100,0%**	**0,0%**	**0,0**
08 02	***European Agricultural Guarantee Fund (EAGF)***	***39.973,2***	***40.850,7***	***10,9***	***40.861,7***	***102,2%***	***2,2%***	***888,5***
08 02 01	**Agricultural reserve (* p.2)**	**280,2**	**255,3**		**255,3**	**91,1%**	**-8,9%**	**-25,0**
08 02 02	**Sectoral types of interventions under the CAP Strategic Plans**	**1.795,2**	**1.728,9**		**1.728,9**	**96,3%**	**-3,7%**	**-66,3**
08 02 02 01	Fruit and vegetables sector	769,0	783,9		783,9	101,9%	1,9%	14,9
08 02 02 02	Apiculture products sector	58,0	51,9		51,9	89,5%	-10,5%	-6,1
08 02 02 03	Wine sector	884,0	833,4		833,4	94,3%	-5,7%	-50,6
08 02 02 04	Hops sector	2,2	2,2		2,2	100,0%	0,0%	0,0
08 02 02 05	Olive oil and table olives sector	45,0	37,5		37,5	83,2%	-16,8%	-7,5
08 02 02 06	Other sectors	37,0	20,0		20,0	54,1%	-45,9%	-17,0
08 02 03	**Market-related expenditure outside the CAP Strategic Plans**	**1.065,0**	**1.072,4**	**0,0**	**1.072,4**	**100,7%**	**0,7%**	**7,4**
08 02 03 01	POSEI and Smaller Aegean Islands (excluding direct payments)	226,0	231,1		231,1	102,2%	2,2%	5,1
08 02 03 02	Promotion of agricultural products — Simple programmes under shared management	81,0	72,5		72,5	89,6%	-10,4%	-8,5
08 02 03 03	Promotion of agricultural products — Multi-programmes and actions implemented by the Commission under direct management	40,0	40,0	0,0	40,0	100,0%	0,0%	0,0
08 02 03 04	School schemes	200,0	185,8		185,8	92,9%	-7,1%	-14,2
08 02 03 05	Olive oil	p.m.	0,0		0,0			0,0
08 02 03 06	Fruit and vegetables	393,0	410,1		410,1	104,4%	4,4%	17,1
08 02 03 07	Wine	125,0	132,8		132,8	106,3%	6,3%	7,8
08 02 03 08	Apiculture	p.m.	0,0		0,0			0,0
08 02 03 09	Hops	p.m.	0,0		0,0			0,0
08 02 03 10	Public and private storage measures	p.m.	0,0		0,0			0,0
08 02 04	**Direct payments types of interventions under the CAP Strategic Plans**	**36.143,6**	**37.216,2**		**37.216,2**	**103,0%**	**3,0%**	**1.072,6**
08 02 04 01	Basic income support for sustainability (** p.2)	18.009,6	18.773,3		18.773,3	104,2%	4,2%	763,7
08 02 04 02	Complementary redistributive income support for sustainability	4.019,0	3.977,3		3.977,3	99,0%	-1,0%	-41,7
08 02 04 03	Complementary income support for young farmers	700,0	696,6		696,6	99,5%	-0,5%	-3,4
08 02 04 04	Schemes for the climate and the environment	8.701,0	9.076,7		9.076,7	104,3%	4,3%	375,7
08 02 04 05	Coupled income support	4.472,0	4.474,9		4.474,9	100,1%	0,1%	2,9
08 02 04 06	Crop-specific payment for cotton	242,0	217,5		217,5	89,9%	-10,1%	-24,5
08 02 05	**Direct payments outside the CAP Strategic Plans**	**474,0**	**467,1**		**467,1**	**98,5%**	**-1,5%**	**-6,9**
08 02 05 01	POSEI and Smaller Aegean Islands (direct payments)	444,0	438,4		438,4	98,7%	-1,3%	-5,6
08 02 05 02	Single area payment scheme (SAPS)	2,8	1,7		1,7	62,1%	-37,9%	-1,1
08 02 05 03	Redistributive payment	0,2	0,3		0,3	141,6%	41,6%	0,1
08 02 05 04	Basic payment scheme (BPS)	13,0	14,1		14,1	108,4%	8,4%	1,1
08 02 05 05	Payment for agricultural practices beneficial for the climate and the environment	9,3	8,6		8,6	93,0%	-7,0%	-0,7
08 02 05 06	Payment for farmers in areas with natural constraints	p.m.	0,0		0,0			0,0
08 02 05 07	Payment for young farmers	0,6	0,7		0,7	117,2%	17,2%	0,1
08 02 05 08	Crop-specific payment for cotton	0,2	0,2		0,2	91,0%	-9,0%	0,0
08 02 05 09	Voluntary coupled support scheme	3,6	2,7		2,7	75,1%	-24,9%	-0,9
08 02 05 10	Small farmers scheme	0,3	0,3		0,3	114,5%	14,5%	0,0
08 02 06	**Policy strategy, coordination and audit**	**214,7**	**108,1**	**10,9**	**119,1**	**55,5%**	**-44,5%**	**-95,6**
08 02 06 01	Financial corrections in favour of Member States following clearance of accounts and conformity clearance decisions	113,1	14,0		14,0	12,4%	-87,6%	-99,1
08 02 06 02	Settlement of disputes	p.m.	3,4		3,4			3,4
08 02 06 03	EAGF — Operational technical assistance	101,6	90,7	10,9	101,6	100,0%	0,0%	0,0
08 02 99	**Completion of previous programmes and activities**	**0,5**	**2,7**		**2,7**	**548,7%**	**448,7%**	**2,2**

[1] Financial year = 16/10/2024 to 15/10/2025 but expenditure under Commission direct management possible until 31/12/2025.

[2] It concerns the commitment appropriations.

		Appropriations Budget [2]	Expenditure/Assigned revenue on 15/10/2025	Implementation
		EUR mio	EUR mio	%
		A	B	C=B/A
	(*) Agricultural reserve including the 366,5 million euro carried over from financial year 2024:			
08 02 01	Agricultural reserve - including carry-over from previous financial year	646,7	255,3	39,5%
	(**) For information only: expenditure against original appropriations and assigned revenue			
08 02 04 01	Basic income support for sustainability - including assigned revenue	18.959,0	18.773,3	99,0%

	Assigned Revenue [3] [4]	***949,4***	***983,6***	***103,6%***
6 2 0 0	European Agricultural Guarantee Fund — assigned revenue estimated to collect in the financial year	395,0	427,8	108,3%
	Assigned revenue carried over from previous financial year	554,4	555,8	100,3%

[1] Financial year = 16/10/2024 to 15/10/2025 but expenditure under Commission direct management possible until 31/12/2025.

[2] It concerns the commitment appropriations.

[3] Revenue assigned to the Basic Income Support for Sustainability, to reduce the need for budget appropriations.

[4] Including assigned revenue from the U.K. that was a Member State until 31/01/2020

2. COMMENTS ON THE IMPLEMENTATION OF THE 2025 AGRICULTURAL RESERVE

In 2025, the agricultural reserve amounted to EUR 646.7 million, including a carry-over of EUR 366.5 million from Budget 2024. Five measures, totaling EUR 177.5 million, were adopted[1]. A total of EUR 255.3 million of payments have been declared under Budget 2025. These payments covered remaining expenditure from the exceptional measures adopted in 2024 as well as the declared amounts (EUR 63.5 million) related to the emergency financial support for the agricultural sectors affected by adverse climatic events and natural disasters in Spain, Croatia, Cyprus, Latvia and Hungary, adopted in 2025.

The payments for the other four measures adopted in 2025, representing a total amount of EUR 78.9 million, will be financed under the 2026 agricultural reserve.

[1] Commission Implementing Regulation (EU) 2025/441 of 6 March 2025 providing for emergency financial support for the agricultural sectors affected by adverse climatic events and natural disasters in Spain, Croatia, Cyprus, Latvia and Hungary, in accordance with Regulation (EU) No 1308/2013 of the European Parliament and of the Council. (OJ L, 2025/441, 10.3.2025
ELI: http://data.europa.eu/eli/reg_impl/2025/441/oj)
Commission Implementing Regulation (EU) 2025/1137 of 10 June 2025 providing for emergency financial support for the agricultural sectors affected by adverse climatic events and natural disasters in Czechia and Slovenia, in accordance with Regulation (EU) No 1308/2013 of the European Parliament and of the Council.(OJ L, 2025/1137, 11.6.2025
ELI: http://data.europa.eu/eli/reg_impl/2025/1137/oj);
Commission Implementing Regulation (EU) 2025/1145 of 10 June 2025 on exceptional support measures for the milk and pigmeat sectors in Germany (OJ L, 2025/1145, 11.6.2025
ELI: http://data.europa.eu/eli/reg_impl/2025/1145/oj);
Commission Implementing Regulation (EU) 2025/1485 of 24 July 2025 on exceptional market measures for the eggs and poultrymeat sectors in Poland (OJ L, 2025/1485, 25.7.2025,
ELI: http://data.europa.eu/eli/reg_impl/2025/1485/oj);
Commission Implementing Regulation (EU) 2025/2061 of 10 October 2025 providing for emergency financial support for the agricultural sectors affected by adverse climatic events in Bulgaria, Latvia, Lithuania, Hungary, Poland and Romania, in accordance with Regulation (EU) No 1308/2013 of the European Parliament and of the Council (OJ L, 2025/2061, 13.10.2025,
ELI: http://data.europa.eu/eli/reg_impl/2025/2061/oj).

The remaining appropriations of EUR 391.4 million shall thus be carried over to Budget 2026.

3. COMMENTS ON THE PROVISIONAL IMPLEMENTATION OF THE 2025 EAGF BUDGET

The final implementation of the sectoral types of interventions under the CAP Strategic Plans (08 02 02) is lower than budgeted (-3.7 %), but significantly improved compared to the previous financial year (-18.6 % end of 2024).

On the other hand, the market-related expenditure outside the CAP Strategic Plans (08 02 03) is slightly higher than the budgeted amount (0.7 %), partially compensating the under-implementation under the Plans.

The overall under-execution of EUR 58.9 million for sectoral interventions and market-related expenditure reflects, amongst others, Member States' need for time to adapt to the policy in place since 2023, a cumulation of crises in past years, as well as changing demand patterns (on the interior and exterior markets).

The direct payments interventions under the CAP plans (08 02 04) show an excellent implementation, slightly exceeding the budget (103 % of the voted appropriations and 100.3 % of the budgeted appropriations and assigned revenue).

The provisional expenditure of the 2025 EAGF budget, including estimated, fully implemented actions under direct management by the Commission until 31 December 2025, results in an over-execution of EUR 888.5 million (2.2 %) compared to the budget's voted appropriations. Considering the available assigned revenue of EUR 983.6 million as well as the carry-over of EUR 366.5 million from the 2024 agricultural reserve, the total EAGF under-implementation amounts to EUR 461.6 million.

This overall EAGF surplus includes EUR 391.4 million from the agricultural reserve, which in accordance with Article 16(2), third subparagraph, of Regulation (EU) 2021/2116 will be carried over to the 2026 agricultural reserve.

The remaining surplus of EUR 70.2 million translates into additional revenue assigned to the EAGF to be automatically carried over from 2025 to 2026 in accordance with Article 12(4)(b) of Regulation (EU, Euratom) 2024/2509, reducing the amount of appropriations needed in the Budget 2026.